

**PENGARUH DANA ALOKASI UMUM DAN PENDAPATAN  
ASLI DAERAH TERHADAP BELANJA DAERAH  
(Studi pada 38 Daerah Tingkat II Pemerintahan Provinsi Jawa Timur)**

**SKRIPSI – S1**

**DIAJUKAN UNTUK MEMENUHI SEBAGIAN PERSYARATAN  
DALAM MEMPEROLEH GELAR SARJANA EKONOMI  
JURUSAN AKUNTANSI**



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2010**

## ABSTRACT

This study aims to determine and analyze the influence of General allocation fund and Revenue of local expenditure also occurs and whether flypaper effect. The sample used is the budget and expenditure of local government districts in East Java. The instrument used is multiple regression. The results of this study show that General Allocation Fund, and Revenue of Local Expenditure simultaneously have a significant impact on local spending. When viewed more depth, the level of regional spending more dominant dependence on the General Allocation Fund than Revenue of Local Expenditure. It has been shown that found the flypaper effect.

Keyword : General Allocation Fund, Revenue of Local Expenditure, Expenditure of Local Government, and Flypaper Effect.

