

# Effect of Regional Original Income, Revenue Sharing Fund, and Special Allocation Fund for Capital Expenditure and Its Impact on Economic Growth in the District and City in East Kalimantan

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## Abstract

*This study aims to analyze and determine effect of regional original income, revenue sharing fund, and special allocation fund for capital expenditure and its impact on economic growth in the District and City in East Kalimantan. This research is quantitative descriptive. The data used is secondary data. Secondary data is data obtained from reports on audit results by the Supreme Audit Agency of the Republic of Indonesia Representative of East Kalimantan Province from 2011 to 2020 and the Central Statistics Agency of East Kalimantan Province. The method of analysis used multiple linear regression analysis and path analysis. The results of the study show that regional original income, revenue sharing fund, and special allocation fund directly have a significant effect on capital expenditure. Regional original income, special allocation fund, and capital expenditure directly have a significant effect on economic growth. Revenue sharing fund directly has a insignificant effect on economic growth. Regional original income, revenue sharing fund, and special allocation fund indirectly have a significant effect on economic growth through capital expenditure.*

## Keywords

regional original income; revenue sharing fund; special allocation fund; capital expenditure; economic growth



## I. Introduction

Law Number 23 of 2014 explains the regional government to regulate the implementation of government affairs as the authority of regional autonomy. The implementation of regional government is aimed at accelerating the realization of community welfare through improving services, empowerment, community roles, and increasing regional competitiveness by taking into account the principles of democracy, equity, justice, and the uniqueness of an area (Maheni and Maryono, 2021).

As an autonomous region, the regional government seeks to advance and maximize all regional capabilities concerned with regional revenue receipts. According to Law Number 23 of 2014, this authority is in the form of decentralization. Decentralization is the transfer of government affairs by the central government to autonomous regions based on the principle of autonomy. Therefore, by applying the principle of decentralization, it is hoped that local governments will be able to carry out government activities in a better, orderly, and conducive manner so that the realization of community welfare in the context of national development (Maheni and Maryono, 2021). Decentralization aims to accelerate regional economic growth, reduce inequality, and improve the quality of public services so that they are more efficient and accurate to the needs, potentials and characteristics of each region.

Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020). One indicator of the success of development is economic growth. Economic growth is used as a measure of

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economic progress or development in a region or country because it is closely related to the economic activities of the community, especially in terms of increasing the production of goods and services.

The development of the value of economic growth in District and City in East Kalimantan from 2011 to 2020 has fluctuated. In 2011 the highest economic growth was 21.75 percent by Berau District, while the lowest economic growth was -7.42 percent by Bontang City. In 2012 the highest economic growth was 18.99 percent by West Kutai District, while the lowest economic growth was -9.18 percent by Bontang City. In 2013 the highest economic growth was 10.38 percent by Berau District while the lowest economic growth was -5.72 percent by Bontang District. In 2014 the highest economic growth was 8.23 percent by Berau District while the lowest economic growth was -3.23 percent by Bontang District. In 2015 the highest economic growth was 5.94 percent by Berau District while the lowest economic growth was -7.17 percent by Paser District. In 2016 the highest economic growth was 4.92 percent by Balikpapan City while the lowest economic growth was -4.98 percent by Paser District. In 2017 the highest economic growth was 3.64 percent by West Kutai District while the lowest economic growth was 0.55 percent by Bontang City. In 2018 the highest economic growth was 5.40 percent by West Kutai District while the lowest economic growth was -4.08 percent by Bontang City. In 2019, the highest economic growth was 8.17% by East Kutai District while the lowest economic growth was -2.15 percent by Bontang City. In 2020, the highest economic growth was -0.93 percent by Balikpapan City, while the lowest economic growth was at -4.21 percent by Kutai Kartanegara District. Thus, economic growth in regencies and cities in East Kalimantan fluctuated but the lowest growth was in 2020 where all regencies and cities in East Kalimantan were in a negative position this was due to the coronavirus disease 2019 (COVID-19) pandemic in accordance with Presidential Decree of the Republic of Indonesia Number 12 The year 2020 on March 13, 2020 stipulates that non-natural disasters caused by the spread of COVID-19 are national disasters. In addition, the percentage of economic growth of a region is influenced by several indicators, one of which is regional revenue. Sources of regional revenue are in the form of regional original income, balancing funds in the form of general allocation funds, profit sharing funds, special allocation funds and other legal revenues.

Regional original income is revenue obtained from the region itself. Based on Law Number 32 of 2004, regional original income consists of regional tax revenues, regional retribution proceeds, separated regional wealth management results and other legitimate regional original revenues. In addition to local revenue, each region has another source of income, namely in the form of balancing funds.

Balancing funds are funds received by local governments from the central government as a form of implementing a decentralized system. The balancing fund is divided into three components, namely general allocation funds, revenue sharing fund, and special allocation fund. In this study, the researchers only focused on the two components of the balancing fund, namely revenue sharing fund and special allocation fund.

Special allocation fund is fund originating from the Indonesian State Revenue and Expenditure Budget which are allocated to certain regions with the aim of helping to fund special activities which are regional affairs and in accordance with national priorities.

The next determinant of economic growth is capital expenditure. Government capital expenditure can affect the economic growth of a region. In the Regulation of the Minister of Finance Number 214/PMK.05/2013 concerning the standard chart of accounts, it is stated that capital expenditure is a budget expenditure in order to acquire or add fixed

assets and/or other assets that provide benefits for more than one accounting period (12 months) and exceeds minimum capitalization limit.

This study aims to analyze and determine effect of regional original income, revenue sharing fund, and special allocation fund for capital expenditure and its impact on economic growth in the District and City in East Kalimantan.

## **II. Review of Literature**

### **2.1 Economic Growth**

In general, economic growth is defined as the increase of an economy in producing goods and services. In other words, the direction of economic growth is more of a quantitative change and is calculated using data on gross domestic product or income or final market value of final goods and services produced by an economy over a certain period of time. Calculating economic growth in nominal terms can be used gross domestic product. Gross domestic product is used for a variety of purposes but the most important is to measure the overall performance of the economy. This amount will be equal to the total nominal value of consumption, investment, government spending on goods and services and net exports.

Economic growth is an effort to increase production capacity to achieve additional output as measured by gross domestic product and gross regional domestic product in a region.

Sukirno (2015:10) defines economic growth as the development of economic activities which causes the goods and services produced in society to increase and the prosperity of society to increase. The increase in goods and services produced by business units or the community's economy is called gross regional domestic product. Gross regional domestic product is one indicator to determine the economic growth of a region or region.

Economic growth is a long-term increase in a country's ability to provide a wider variety of economic goods to its population. This capability grows according to technological advances and the institutional and ideological adjustments it requires. This definition has three components, namely first, the economic growth of a nation can be seen from the continuous increase in the supply of goods and services, second, advanced technology is a factor in economic growth.

### **2.2 Regional Original Income**

Regional original income is the accumulation of tax revenue posts containing regional taxes and regional levies, non-tax revenue posts containing the results of regionally owned companies, investment receipts and natural resource management. Regional original income is all regional revenues originating from regional original economic sources.

Mardiasmo (2002:132) defines local revenue as regional revenue from regional taxes, regional levies, regionally-owned companies, the results of separated regional wealth management, and other legitimate regional original revenues. The development and transfer of potential local revenue is a very basic need, considering that local revenue is very supportive of the realization of a complete, real and responsible implementation of autonomy in districts and cities.

Mardiasmo (2002:146) argues that ideally local revenue should be the main source of local income, other sources of income are relatively volatile and tend to be out of control. Regions with positive economic growth have the possibility of an increase in regional

original income. However, currently there are still many problems faced by local governments related to efforts to increase regional revenues, including:

- a. The high level of regional needs that is not balanced with the fiscal capacity of the regions, causing a fiscal gap.
- b. The quality of public services is still concerning, causing a negative response to public service products that can actually be sold to the public. This situation also causes people's reluctance to pay local taxes and levies.
- c. Weak infrastructure and public facilities.
- d. Reduction of aid funds from the center.
- e. It is not yet known the potential for local revenue that is close to the real potential.

Saragih (2003:55) states that the increase in local revenue is actually an access to economic growth. Regions with a high intensity of economic activity, with a high increase in investment value every year, will contribute quite a lot to taxes and or gross regional domestic product.

Law Number 33 of 2004, Article 1, defines local revenue as revenue obtained by the region from sources within its own region which is collected based on regional regulations in accordance with applicable laws and regulations.

### **2.3 Revenue Sharing Fund**

Article 1 Paragraph 20 of Law Number 33 of 2004 states that revenue sharing fund is fund sourced from state budget revenues and expenditures allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization. Revenue sharing fund is implemented on the basis of the source, in the sense that the regional share of the revenue shared is based on the producing region. This principle applies to all components of the revenue sharing fund, except for the fishery product-sharing fund which is divided equally among all districts and cities. In addition, the distribution of revenue-sharing funds, both taxes and natural resources, is carried out based on the realization of revenues for the current fiscal year.

Based on the source, the revenue sharing fund are divided into tax-sharing funds and natural resources revenue sharing fund. Revenue sharing fund sourced from taxes consist of land and building tax receipts, fees for acquisition of land and building rights and income tax articles 25 and article 29 for domestic individual taxpayers and income tax article 21. The allocation of tax revenue sharing fund is stipulated in a regulation Minister of Finance. At the beginning of each fiscal year, the Minister of Finance stipulates a temporary allocation of tax revenue sharing fund which will form the basis for the issuance of a budget implementation checklist for the distribution of quarters I, II and III or stage I/II for the share of the central government which is channeled back to the regions and for the regional portion. At the end of the fiscal year, the Minister of Finance stipulates a definitive allocation of tax revenue sharing fund which is the basis for the issuance of a budget implementation list for distribution in the final quarter.

The purpose of the revenue sharing fund is to improve the vertical balance between the center and the regions by taking into account the potential of producing regions. The distribution of revenue sharing fund is carried out on the basis of the by-origin principle, which means that the producing region gets a larger portion than other regions in the province. Meanwhile, other regions (within the province concerned) get an equal share with a certain portion as stipulated in Law Number 33 of 2004.

## **2.4 Special Allocation Fund**

Daris (2008:133) argues that the special allocation fund aims to help finance special activities in certain areas which are regional affairs and in accordance with national priorities, in particular to finance the needs of basic community service facilities and infrastructure that have not reached certain standards or to encourage accelerate regional development. The government stipulates criteria for special allocation funds which include general criteria, special criteria, and technical criteria. The general criteria are determined by taking into account the regional financial capacity in the regional revenue and expenditure budgets. Specific criteria are determined by taking into account the statutory regulations and regional characteristics. The technical criteria are set by the State Ministry/Technical Department.

Special allocation fund is fund sourced from the state revenue and expenditure budget which are allocated to certain regions with the aim of funding special activities which are regional affairs and in accordance with national priorities, in particular to finance the needs for basic public service facilities and infrastructure that have not yet reached certain standards or to encourage the acceleration of regional development. What is meant by certain regions is the allocation of special allocation funds. Thus not all regions get it. The government sets three criteria for a region to receive special allocation funds, namely general criteria, special criteria, and technical criteria.

## **2.5 Capital Expenditure**

Capital expenditure is one component of direct expenditure used to finance investment needs (Widiasih and Gayatri, 2017). Capital expenditures have been measured and presented in rupiah in the report on the realization of regional income and expenditure budgets belonging to the Central Statistics Agency library.

According to Government Regulation Number 12 of 2019 concerning regional financial management, capital expenditure is a budget expenditure to obtain fixed assets and other assets whose use and benefits are more than one accounting period. Capital expenditures consist of land capital expenditures, equipment and machinery capital expenditures, building and building capital expenditures, road, irrigation and network capital expenditures, other fixed assets expenditures and other asset expenditures.

Capital expenditure can be categorized into five main categories, namely land capital expenditures, equipment and machinery capital expenditures, building and building capital expenditures, road capital expenditures, irrigation and networks, and other physical expenditures. The total value of expenditures capitalized into fixed assets is all expenditures incurred until the assets are ready for use.

Capital Expenditure is financing to obtain tangible fixed assets that provide benefits for more than one accounting period (Erlina and Rasdianto, 2013). Local governments must allocate higher capital expenditures than routine expenditures which are relatively less productive. However, in reality, there are still many regions whose capital expenditures are lower than personnel expenditures. According to Halim and Abdullah (2006:19) the allocation of capital expenditures is adjusted to the regional needs for facilities and infrastructure both for the smooth running of government tasks and for public facilities.

The capital expenditure variance is the difference between the capital expenditure budget and its realization. According to Abdullah and Nazry (2015) when local governments budget for spending they tend to propose the actual amount and need. Local governments tend to propose that the amount of budget allocation exceeds the real cost

when the budget is drawn up. In general, variants are used to analyze budget realization reports, namely by evaluating the difference between the budget and its realization (Mahmudi, 2006:88).

### **III. Research Method**

This research is quantitative descriptive. Quantitative descriptive research is a method that aims to make a picture or descriptive of a situation objectively using numbers, starting from data collection, interpretation of the data and appearance and results (Pandiangan, 2015; Pandiangan, 2022). The purpose of this descriptive research with a quantitative approach is to explain a situation to be studied with the support of a literature study so as to further strengthen the researcher's analysis in making a conclusion (Asyraini et al., 2022; Octiva et al., 2021; Pandia et al., 2018 ; Pandiangan et al., 2018).

The data used is secondary data. Secondary data is data taken through intermediaries or parties who have previously collected the data, in other words, researchers do not directly take their own data into the field (Octiva, 2018; Pandiangan, 2018). The sources of primary and secondary data also vary, depending on what method the researcher uses (Pandiangan et al., 2021). Secondary data is data obtained from reports on audit results by the Supreme Audit Agency of the Republic of Indonesia Representative of East Kalimantan Province from 2011 to 2020 and the Central Statistics Agency of East Kalimantan Province.

The method of analysis used multiple linear regression analysis and path analysis. Multiple linear regression analysis is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variable had on the dependent variable (Tobing et al., 2018). Path analysis is a direct development of multiple regression forms with the aim of providing an estimate of the importance and significance of a hypothetical causal relationship in a set of variables (Octiva et al., 2018; Pandiangan et al., 2022).

### **IV. Results and Discussion**

#### **4.1 Development of Regional Original Income in the District and City in East Kalimantan**

Referring to the Regulation of the Minister of Finance Number 37/PMK.07/2016, the components of fiscal capacity are: local revenue, general allocation funds, and profit-sharing funds. Fiscal capacity shows the ability of the region to finance its own government activities, development, and services to the people who have paid taxes and user fees as a source of revenue needed by the region.

The development of regional original income in the District and City in East Kalimantan from 2011 to 2020 fluctuated. From 2011 to 2020, the Balikpapan City is an area that has the largest regional original income reaching Rp764,087,241,241.05 in 2019 while the area that has the smallest regional original income is Penajam Paser Utara District which is only Rp29,357,613,835 in 2011.

#### **4.2 Development of Revenue Sharing Fund in the District and City in East Kalimantan**

Revenue sharing fund is fund sourced from state budget revenues and expenditures allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization.

Revenue sharing fund in the District and City in East Kalimantan from 2011 to 2020 fluctuated. From 2011 to 2020, Kutai Kartanegara District is the area that has the largest revenue sharing fund reaching Rp5,097,976,867,896 in 2012 while the area that has the smallest profit sharing fund is Penajam Paser Utara District, which is only Rp. 308,927,397,744 in 2017.

### 4.3 Development of Special Allocation Fund in the District and City in East Kalimantan

The special allocation fund is one of the central government's financial transfer mechanisms to the regions, which aims, among other things, to increase the provision of regional physical facilities and infrastructure according to national priorities and reduce the gap in the rate of economic growth between regions and services between sectors.

Special allocation fund in the District and City in East Kalimantan from 2011 to 2020 fluctuate. In 2011 to 2020, Kutai Kartanegara District is an area that has the largest special allocation fund reaching Rp383,560,977,722 in 2019, while the regions with the smallest special allocation funds were Kutai Kartanegara District in 2015, Samarinda City in 2011 and Bontang City in 2012-2014 which did not receive special allocation fund.

### 4.4 Development of Capital Expenditure in the District and City in East Kalimantan

Capital expenditure is budget expenditure in order to acquire or add fixed assets and/or other assets that provide benefits for more than one accounting period (12 months) and exceed the minimum capitalization value limit.

Capital expenditure in the District and City in East Kalimantan from 2011 to 2020 are highly volatile. In 2013 was the largest expenditure in the period 2011 to 2020. Kutai Kartanegara District was the area that made the largest capital expenditure reaching Rp3,416.042,297,685.2 in 2013 while the area that made the smallest capital expenditure was Penajam Paser Utara District only Rp649,844,024,944.

### 4.5 Development of Economic Growth in the District and City in East Kalimantan

Economic growth is a quantitative change and is calculated using data on gross regional domestic product or income or final market value of final goods and services produced by an economy over a certain period of time using a constant basis.

The development of the economic growth in the District and City in East Kalimantan from 2011 to 2020 is very volatile. In 2017 was a good economic growth where all District and City in East Kalimantan had positive economic growth, in addition to that the largest economic growth in the period 2011 to 2020 was in 2011 where the economic growth of Berau District reached 21.75 percent. However, economic growth in 2020 is the worst economic growth where the economic growth of District and City in East Kalimantan is negative with the lowest value being Kutai Kartanegara District with an economic growth value of -4.21 percent.

## 4.6 Multiple Linear Regression Analysis Results

### a. Partial Test (t) Sub Structure 1 Results

**Table 1.** Partial Test (t) Sub Structure 1 Results  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

	(Constant)	29455441296 6.683	71891915993 .168		4.097	.000
1	PAD	.736	.209	.250	3.528	.001
	DBH	.378	.034	.737	11.026	.000
	DAK	-1.350	.394	-.243	-3.427	.001

a. Dependent Variable: B.MODAL

The results of the study show that regional original income (PAD), revenue sharing fund (DBH), and special allocation fund (DAK) directly have a significant effect on capital expenditure (B.MODAL).

### b. Partial Test (t) Sub Structure 2 Results

**Table 2.** Partial Test (t) Sub Structure 2 Results  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	27.484	34.133		.805	.423
1	LN_PAD	-1.758	.840	-.242	-2.093	.040
	LN_DBH	-1.434	1.284	-.152	-1.117	.267
	LN_DAK	-.915	.407	-.251	-2.247	.027
	LN_B.MODAL	3.062	1.535	.287	1.994	.050

a. Dependent Variable: PE

Regional original income (LN\_PAD), special allocation fund (LN\_DAK), and capital expenditure (LN\_B.MODAL) directly have a significant effect on economic growth (PE). Revenue sharing fund (LN\_DBH) directly has a insignificant effect on economic growth (PE).

### c. Path Analysis Results

**Table 3.** Direct Effect, Indirect Effect, and Total Effect

Effect between Variable	Causal Effect		Total
	Direct	Indirect (Through Y <sub>1</sub> )	
X <sub>1</sub> → Y <sub>1</sub>	0.250		
X <sub>2</sub> → Y <sub>1</sub>	0.737		
X <sub>3</sub> → Y <sub>1</sub>	-0.243		
X <sub>1</sub> → Y <sub>2</sub>	-0.242		
X <sub>2</sub> → Y <sub>2</sub>	-0.152		
X <sub>3</sub> → Y <sub>2</sub>	-0.251		
Y <sub>1</sub> → Y <sub>2</sub>	0.287		
(py <sub>1</sub> x <sub>1</sub> x py <sub>2</sub> y <sub>1</sub> )	-	0.250 x 0.287 = 0.072	
(py <sub>1</sub> x <sub>2</sub> x py <sub>2</sub> y <sub>1</sub> )	-	0.737 x 0.287 = 0.212	
(py <sub>1</sub> x <sub>3</sub> x py <sub>2</sub> y <sub>1</sub> )	-	-0.243 x 0.287 = (-0.070)	
(py <sub>2</sub> x <sub>1</sub> )+(py <sub>1</sub> x <sub>1</sub> x py <sub>2</sub> y <sub>1</sub> )	-0.242	0.072	(-0.17)



$(\beta_{y_2x_2})+(\beta_{y_1x_2} \times \beta_{y_2y_1})$	-0.152	0.212	0.06
$(\beta_{y_2x_3})+(\beta_{y_1x_2} \times \beta_{y_2y_1})$	-0.251	(-0.070)	(-0.321)

Regional original income ( $X_1$ ), revenue sharing fund ( $X_2$ ), and special allocation fund ( $X_3$ ) indirectly have a significant effect on economic growth ( $Y_2$ ) through capital expenditure ( $Y_1$ ).

## V. Conclusion

The results of the study show that regional original income, revenue sharing fund, and special allocation fund directly have a significant effect on capital expenditure. Regional original income, special allocation fund, and capital expenditure directly have a significant effect on economic growth. Revenue sharing fund directly has a insignificant effect on economic growth. Regional original income, revenue sharing fund, and special allocation fund indirectly have a significant effect on economic growth through capital expenditure.

Based on the conclusions drawn above, some suggestions can be made as follows:

1. District and City Governments in East Kalimantan need to make maximum efforts to explore potential sources of regional original income, including by establishing new policies and regulations so that the contribution of regional original income increases its contribution to total regional income and regional expenditure.
2. District and City Governments in East Kalimantan are expected to be able to manage revenue sharing fund as much as possible by using effective, efficient and economical principles so that they will be able to increase regional spending in the form of development spending.
3. District and City Governments in East Kalimantan are expected to be able to manage the special allocation fund as much as possible on a performance-based basis in order to further increase regional spending.
4. District and City Governments in East Kalimantan are expected to increase economic growth by continuing to explore sources of regional original income, both intensification and extensification to increase regional original income so that it can become an independent region and can gradually release dependence from the central government.
5. District and City Governments in East Kalimantan are expected to be able to make policies related to the allocation and budgeting of revenue sharing fund on the right targets and objectives so that community welfare can be achieved and the economic growth of districts and cities in East Kalimantan will be able to increase.
6. District and City Governments in East Kalimantan are expected to be able to manage special allocation fund whose use is in accordance with regional programs so as to increase economic growth.
7. District and City Governments in East Kalimantan are expected in an effort to improve people's welfare, to make policies related to capital expenditure budgeting in the form of development spending in order to increase economic growth.
8. District and City Governments in East Kalimantan are expected to increase regional original income to increase the amount of capital expenditure in terms of development spending so as to increase economic growth.
9. District and City Governments in East Kalimantan are expected to be able to manage general allocation fund and prioritize development spending in capital expenditure so that they will be able to increase economic growth.

10. District and City Governments in East Kalimantan are expected to special allocation fund funds for regional expenditures in appropriate sectors in order to increase economic growth.

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