

***The Effect of Capital Expenditure on the Economic Growth Rate in  
Situbondo Regency***

Dessy Putri Andiri, S.E., MM

**Raniah Lina Qonitah**

*Public Sector Accounting Study Program*

*Department of Agribusiness Management*

**ABSTRACT**

*This study aims to analyze and explain the effect of land capital expenditures, equipment and machinery capital expenditures, building and building capital expenditures, road, irrigation and network capital expenditures, other fixed asset capital expenditures, and the overall components of capital expenditures on the level of economic growth in Situbondo Regency. This research uses quantitative methods. The data used in this study are secondary data obtained from the Regional Finance and Assets Agency and the Central Statistics Agency of Situbondo Regency. The analytical technique used is multiple linear regression analysis with the application of IBM SPSS Statistics 25. This test is carried out on the variables of Land Capital Expenditure ( $X_1$ ), Equipment and Machinery Capital Expenditure ( $X_2$ ), Building and Building Capital Expenditure ( $X_3$ ), Road Capital Expenditure, Irrigation and Network ( $X_4$ ) and Capital Expenditure on Other Fixed Assets ( $X_5$ ) on the Economic Growth variable ( $Y$ ). The results of this study indicate that Land Capital Expenditure ( $X_1$ ), Equipment and Machinery Capital Expenditure ( $X_2$ ), Building and Building Capital Expenditure ( $X_3$ ), Road Capital Expenditure, Irrigation and Network ( $X_4$ ) and Capital Expenditure on Other Fixed Assets ( $X_5$ ) partially have no significant effect on Economic Growth ( $Y$ ) in Situbondo Regency. Simultaneously, Land Capital Expenditure, Equipment and Machinery Capital Expenditure, Building and Building Capital Expenditure, Road Capital Expenditure, Irrigation and Network, and Capital Expenditure on Other Fixed Assets on the Economic Growth variable have no significant effect on Economic Growth in Situbondo Regency.*

**Keywords:** *Capital Expenditures for Land, Capital Expenditures for Equipment and Machinery, Capital Expenditures for Buildings and Buildings, Capital Expenditures for Roads, Irrigation and Networks, Capital Expenditures for Other Fixed Assets, Economic Growth*