

***FLYPAPER EFFECT ANALYSIS ON LOCAL OWN-SOURCE REVENUE
(PAD), GENERAL ALLOCATION FUND (DAU), SPECIAL
ALLOCATION FUND (DAK) ON REGIONAL
EXPENDITURE IN THE DISTRICTS AND
CITIES IN EAST JAVA PROVINCE
YEAR 2018-2020***

Dessy Putri Andini, S.E., M.M.

Alya Ghaitsa Putri
Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

This study aims to analyze the Flypaper Effect in regencies and cities in East Java Province from 2018 to 2020, and explain the effect of Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK) on Regional Expenditure. This research applies quantitative methods. The data analysis technique in this study is multiple linear regression analysis using the IBM SPSS Statistic 22 application. The type of data used in this research is secondary data using the population in this study in the form of PAD, DAU, DAK, and Regional Expenditure realization reports. The sample selection technique used in this study is the saturated sample technique. The results of the study prove that PAD, DAU, DAK have a significant effect on Regional Expenditure in East Java Province during the 2018-2020 period, and there has been a Flypaper Effect in East Java Province during the 2018-2020 period.

Keyword: *Regional Original Revenue, General Allocation Fund, Special Allocation Fund, Regional Expenditure partially and simultaneously, Flypaper Effect*