
ECONOMIC AND SOCIAL DETERMINATIONS OF THE APBD: A PANEL DATA APPROACH IN 12 DISTRICTS/CITIES IN EAST JAVA 2019-2023



Octaviana Dwi Chintya¹

Universitas Muhammadiyah Surakarta, Surakarta, Indonesia
b300220289@student.ums.ac.id

Nur Hidayah²

Universitas Muhammadiyah Surakarta, Surakarta, Indonesia
nh212@ums.ac.id

Abstract

This research sought to examine the impact of various determinants, including Gross Regional Domestic Product (PDRB), Rice Agricultural Land Area, Open Unemployment Rate, and Poverty Level, on Regional Revenue and Expenditure Budgets (APBD). The analysis was carried out across 12 districts and cities within East Java Province over a five-year period, specifically from 2019 to 2023. The employed methodology consists of a panel data regression utilizing the most suitable approach, identified as the Random Effect Model (REM). The data utilized were sourced from official agencies such as BPS, BPKAD, and other relevant institutions. The findings indicated that PDRB exerts a positive and significant influence on the budget, suggesting that an increase in regional economic activity correlates with enhanced financial capacity for local governments. Conversely, the Poverty Rate demonstrated a negative and significant impact, indicating that a higher poverty level corresponds to diminished financial capacity within the region. The variables pertaining to Rice Agricultural Land Area and Open Unemployment Rate revealed no significant effect on the budget. These outcomes underscore the importance of economic development and the enhancement of public welfare as pivotal factors for augmenting regional budgets.

Keywords: GRDP, APBD, Poverty Rate, Rice Farming Area, Unemployment, Panel Data

INTRODUCTION

The impact of Gross Regional Domestic Product (PDRB) on regional budget planning (APBD) in East Java from 2019 to 2023 is integral to comprehending the interplay between regional economic advancement and local fiscal strategies. PDRB serves as an indicator of a region's economic vitality, while the Budget represents the primary mechanism employed by local authorities to allocate resources for development and public services (Arifin, 2022). Within the framework of 12 districts in East Java, including Surabaya City, Bojonegoro Regency, Sidoarjo, Malang, Jember, Gresik, Pasuruan, Kediri, Banyuwangi, Tuban, Probolinggo, and Blitar, this correlation is particularly significant, given that each locality possesses unique economic landscapes and developmental priorities. This research is pivotal as it aims to discern how fluctuations in PDRB influence the scale and trajectory of regional budgetary policies. An increase in PDRB is anticipated to correspond with heightened regional revenues, encompassing tax and levy income, thereby providing governments with augmented financial resources for developmental expenditures (Anggriani et al., 2025). Conversely, should PDRB stagnate or decline, further financial capability variables such as Rice Agricultural Land Area (LLPP), Open Unemployment Rate (TPT), and Poverty Level (TK) are incorporated to evaluate the influence of socio-economic factors and the agricultural sector on regional budget policy direction.

From a development planning perspective, this phenomenon underscores the significance of economic policy in conjunction with regional fiscal policy. Regions exhibiting robust economies, such as Surabaya and Sidoarjo, generally allocate budgets toward service sectors and urban infrastructure, while areas like Bojonegoro and Jember concentrate more on agriculture and processing industries. By analyzing the impact of PDRB and other factors on budgets, local governments can formulate budgets that are more adaptive, efficient, and reflective of local economic potential (Nurhayati, 2017). Strategically, this study contributes to reinforcing sustainable and equitable fiscal policies across East Java. Utilizing data from 2019 to 2023, the findings may provide a foundation for policy-making that aligns with economic growth while considering development equity, food security through rice land, poverty alleviation, and unemployment reduction. Consequently, this phenomenon plays a crucial role in fostering inclusive economic development within regions that can adjust to evolving economic structures (Syahrudi et al., 2024).

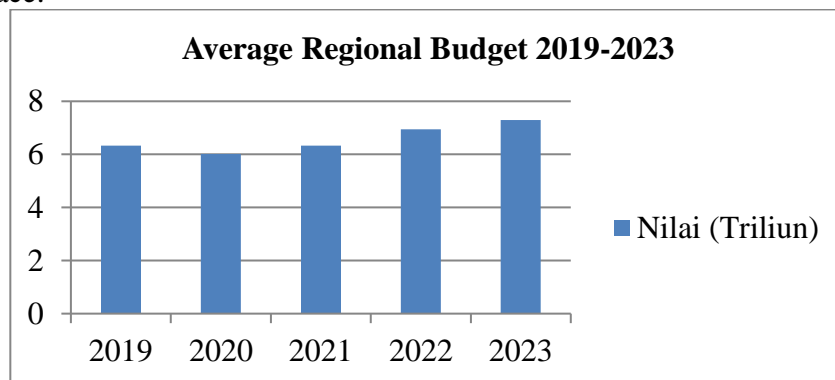
Current observations regarding the influence of PDRB on regional budget planning (APBD) within East Java Province during the 2019 to 2023 timeframe reveal transformations indicative of economic recovery and adjustments in fiscal policy (Oktavia et al., 2025). Overall, PDRB across the 12 regions examined—comprising Surabaya City, Bojonegoro Regency, Sidoarjo, Malang, Jember, Gresik, Pasuruan, Kediri, Banyuwangi, Tuban, Probolinggo, and Blitar—experienced significant alterations, primarily due to the economic recession in 2020. However, from 2021 to 2023, PDRB rebounded as activities in the industrial, trade, and service sectors began to recover. This resurgence enhanced the financial capabilities of various regions, as evidenced by increased budget totals in most areas, particularly those dependent on industries such as Surabaya, Sidoarjo, and Gresik.

In the realm of regional budget formulation, the correlation between Gross Regional Domestic Product (PDRB) and Regional Revenue and Expenditure Budget (APBD) has

become increasingly evident. Regions exhibiting robust economic growth typically possess enhanced fiscal capacity for developmental investments (Mahendra & Hanifa, 2022). Local administrations often modify budget distributions in accordance with the unique economic circumstances of their respective areas. For instance, agricultural-centric regions such as Bojonegoro, Jember, and Banyuwangi prioritize expenditures on agricultural initiatives and rural infrastructure to ensure food security and elevate the welfare of farmers. Conversely, urban and industrialized locales like Surabaya, Sidoarjo, and Gresik dedicate a larger portion of their budgets to public services, transportation, and the advancement of the creative economy.

Additional factors, including Rice Farmland Area, Open Unemployment Rate, and Poverty Level, further contribute to regional disparities. Certain districts have witnessed a reduction in rice farmland due to land being repurposed for industrial and residential use, necessitating fiscal strategies aimed at bolstering food security (Hasbullah et al., 2021). The pandemic caused a significant surge in the unemployment rate, particularly in labor-intensive industrial zones like Sidoarjo and Gresik; however, this figure began to diminish in 2022, aided by labor-intensive initiatives and local economic revival efforts financed through the Budget. Meanwhile, the poverty rate, which escalated in 2020, has also shown signs of decline through 2023, indicating the efficacy of the social protection and economic empowerment programs supported by the Budget.

In summary, the current landscape illustrates that PDRB plays a pivotal role in the formulation and execution of the Budget across various municipalities in East Java. Generally, increases in PDRB are accompanied by enhanced regional capacities to manage and finance development initiatives. Nonetheless, social factors such as unemployment, poverty, and the availability of agricultural land persist as significant challenges that must be addressed within budgetary policies (Yuswara, 2020). Hence, the successful formulation of regional budgets in East Java relies not solely on economic growth but also on the ability of local governments to harmonize economic development, food security, and the social welfare of the populace.



In accordance with Keynesian economic theory, the District Income and Expenditure Estimate (APBD) is regarded as the principal fiscal tool utilized by local authorities, significantly shaped by both the regional economic landscape and community well-being indicators. The Gross Regional Domestic Product (PDRB), derived from the total output and revenue of the district, plays a pivotal role in enhancing fiscal capacity; thus, a higher PDRB correlates with increased potential revenue for local governments to support public expenditure. Additionally, the extent of Rice Agricultural Land contributes to heightened

economic activity, particularly within the agricultural sector, serving as a source of income and economic dissemination for the community, thereby indirectly bolstering the district's revenue base. Conversely, from the perspective of Keynesian theory, the unemployment rate serves as a marker of aggregate demand deficiency. Elevated unemployment levels diminish both community and regional income, thereby amplifying the demand for social expenditures, which in turn affects the APBD size. Similarly, a high Poverty Rate signifies diminished purchasing power and economic engagement, necessitating increased government social spending to uphold economic stability, despite a tendency for district revenues to decline. Therefore, within the Keynesian framework, productive economic variables such as PDRB and the agricultural sector enhance APBD, while welfare variables like unemployment and poverty impose a detrimental pressure on the district's fiscal capacity (Taher & Tuasela, 2019).

Numerous prior investigations have established a positive and significant correlation between PDRB and APBD, indicating that a rise in regional economic output fortifies fiscal capacity via local income, economic activity levels, and tax potential. Many regional studies in Indonesia have concluded that regions with higher PDRB demonstrate an increased capability of governors to fund public expenditure and execute development initiatives. Furthermore, research in the agricultural sector has revealed that land area significantly contributes to bolstering regional income, particularly in areas reliant on agriculture. This is attributed to the agricultural sector's effect on enhancing regional added value and local economic cycles, ultimately impacting the magnitude of APBD (Ramdani et al., 2021).

This study emphasizes that unemployment rates adversely affect APBD. It elucidates that elevated unemployment levels reflect diminished economic activity, thereby contracting the local government's revenue base while escalating social spending demands. Comparable findings emerge in relation to community welfare, where elevated poverty levels have been proven to undermine the fiscal capacity of districts. Districts with substantial poverty rates typically exhibit low local income, while government expenditures on poverty alleviation initiatives rise, consequently constraining the fiscal space available for productive spending within APBD (Alif & SBM, 2021).

In summary, prior research consistently indicates that productive economic variables, such as PDRB and Rice Agricultural Land Area, generally bolster APBD, whereas welfare variables like unemployment and poverty typically exert a negative impact on the district's fiscal capacity. These findings provide a robust empirical basis for elucidating variations in interregional government spending capabilities as well as for comprehending the dynamics of regional development (Humaira & Widyawati, 2025).

Ha1: The Gross Domestic Product (GDP) exerts a favorable and statistically significant influence on the Budget.

Ha2: The extent of rice cultivation land positively impacts the budget.

Ha3: The open unemployment rate has an adverse effect on the budget.

Ha4: The poverty level significantly and negatively influences the budget.

The originality of this research is anchored in several significant aspects. Firstly, the investigation concentrated on the East Java Province, incorporating 12 key districts/cities, and analyzed data from 2019 to 2023, encapsulating economic fluctuations both preceding and following the pandemic. Secondly, this study introduces the variable of Rice Farmland Area (LLPP) as a novel element that has not been extensively examined previously, to assess

the agricultural sector's impact on regional budget formulation. Thirdly, the research encompasses the examination of classical assumptions such as normality, multicollinearity, and heteroscedasticity, ensuring that the regression models employed are both valid and reliable, thus enhancing the statistical robustness of the analysis and providing a foundation for future regional fiscal policy development.

This study endeavored to analyze the effects of PDRB, Rice Farmland Area, Open Unemployment Rate, and Poverty Level on budget planning in East Java Province from 2019 to 2023, by evaluating how these variables mirror the economic and social conditions of each region. The PDRB was scrutinized to ascertain the extent of economic growth's contribution to regional fiscal capacity, the Rice Farmland Area was assessed to elucidate the agricultural sector's significance in budgetary requirements, the Open Unemployment Rate was evaluated to gauge the responsiveness of budget policies to labor market dynamics, and the Poverty Rate was analyzed to understand how public welfare conditions influence budgetary priorities. Collectively, this study offers a detailed insight into the economic and social elements that inform the Budget policy trajectory in East Java (Puspita & Samsuddin, 2025).

RESEARCH METHOD

This research examined the factors influencing Regional Expenditure Revenue (APBD) in East Java from 2019 to 2023, covering twelve Districts/Cities including Surabaya, Bojonegoro Regency, Sidoarjo, Malang, Jember, Gresik, Pasuruan, Kediri, Banyuwangi, Tuban, Probolinggo, and Blitar. The data utilized in this analysis comprised quantitative information obtained from BPS and BPKAD. The dependent variable in this study is the Budget, while the independent variables include PDRB, Rice Farmland Area, Open Unemployment Rate, and Poverty Level. Table 1 presents the operational definitions of the variables employed in this research.

Table 1.
Operational Definition of Variables

Variable	Operational Definition	Unit	Source
Regional Revenue and Expenditure Budget	The total funds provided by the regional government, which include operational and capital expenditures, as well as transfers, are used to support regional development.	Trillion	BPKAD (Regional Financial and Asset Management Agency) of Province/Regency/City
Gross Regional Domestic Product	The total value of goods and services produced by a region in a certain period is calculated based on constant prices.	Billion	BPS (Central Statistics Agency) of East Java Province
Rice Farming Area	Total area of agricultural land used for growing rice in each region.	Hektare (ha)	BPS (Central Statistics Agency), East Java Provincial Agriculture Service

Open Unemployment Rate	The percentage of adults who are not yet working but are looking for work.	(%)	BPS (Central Statistics Agency)
Poverty Level	Percentage of population with expenditure below the poverty line.	(%)	BPS (Central Statistics Agency)

The analytical method employed in this research is panel data analysis, a statistical technique that integrates time-series dimensions with data derived from observational units such as districts, corporations, households, or individuals. This data captures the same variables across the same subjects over various temporal intervals. This configuration enables researchers to examine temporal changes as well as differences among units. Consequently, panel data can mitigate bias since it facilitates control over the distinct characteristics of each subject, enhances the volume of data for more precise estimates, and strengthens causal analysis compared to relying solely on cross-sectional or time series data. Nonetheless, panel data also presents certain challenges, including the increased complexity of data collection, as it necessitates monitoring the same unit across multiple time periods. There exists a risk of data omission, along with potential technical issues such as normality, heteroscedasticity, and multicollinearity, which demand specialized estimation techniques. Furthermore, temporal structural breaks may also influence the study's outcomes. Therefore, the application of panel data necessitates careful attention during data processing and appropriate model selection (Indrasto et al., 2025).

In panel data analysis, there are three methodologies: Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). Subsequently, the optimal model was determined through the Chow Test, the Hausman Test, and the Lagrange Multiplier Test. These three assessments collectively ensure that the model selection is conducted objectively and grounded in statistical rationale. The model utilized in this research can be represented by the following equation:

$$APBD_{it} = \beta_0 + \beta_1 \log PDRB_{it} + \beta_2 LLPP_{it} + \beta_3 TPT_{it} + \beta_4 TK_{it} + \varepsilon_{it}$$

Annotation:

APBD	: Regional Revenue and Expenditure Budget
PDRB	: Gross Regional Domestic Product
LLPP	: Rice Farming Area
TPT	: Open Unemployment Rate
TK	: Poverty Level
B ₀	: Constant
B ₁ , β ₂ , β ₃ , β ₄	: Coefficient
e	: Error term
i	: City/Regency
t	: Years

Furthermore, the stages of panel data analysis also incorporate the verification of classical assumptions. The assumptions in linear regression analysis represent a series of criteria that must be satisfied for the model's estimation outcomes to be deemed valid and trustworthy. The normality assumption indicates that the residuals should be random and adhere to a normal distribution, thereby allowing significance tests, such as the t-test and the

F-test, to be conducted appropriately. The multicollinearity assumption ensures that the independent variables do not exhibit excessively high correlations, as this could result in unstable regression coefficients that are challenging to interpret. This condition is typically evaluated using the Variance Inflation Factor (VIF). The heteroscedasticity assumption guarantees that the error variance remains consistent across all observations; failure to meet this assumption can lead to biased error standards and erroneous statistical conclusions (Sanusi & Yusuf, 2018).

RESULTS AND DISCUSSION

The findings and analysis presented in this research examine the impact of Gross Regional Domestic Product (PDRB) on the formulation of Regional Revenue and Expenditure Budgets (APBD) across various districts and cities in East Java Province from 2019 to 2023. The geographic focus includes Surabaya City, Bojonegoro Regency, Sidoarjo Regency, Malang Regency, Jember Regency, Gresik Regency, Pasuruan Regency, Kediri Regency, Banyuwangi Regency, Tuban Regency, Probolinggo Regency, and Blitar Regency. In this investigation, the Budget is regarded as the dependent variable, while the predictors include PDRB, Rice Farmland Area, Open Unemployment Rate, and Poverty Level. The study not only elucidates the correlation between regional economic capabilities, as indicated by PDRB, and the budget allocations made by local governments, but also scrutinizes how agricultural conditions, labor market fluctuations, and institutional prosperity levels influence budgetary planning. Employing regression analysis, this section elucidates the patterns of change across diverse regions, assesses the impact of each variable, and explores the interplay between these variables and regional fiscal policies aimed at enhancing economic development and public welfare (Aji, 2023). This discourse aims to furnish a comprehensive understanding of the relationship between regional economic performance and public budget management, serving as a foundation for crafting more effective development policies aligned with the socio-economic realities of East Java.

The researchers assessed the direction and magnitude of the influence exerted by PDRB, Rice Farmland Area, Open Unemployment Rate, and Poverty Level on the Budget across several districts and cities in East Java Province between 2019 and 2023. This study employed panel data regression and yielded estimated results utilizing the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM), which are summarized in the subsequent Table 2:

Table 2.
Panel Estimation

Variable	CEM		FEM		REM	
	Coeff	Prob.	Coeff	Prob.	Coeff	Prob.
C	1.360084	0.1304	7.440317	0.0115	2.101551	0.1220
Log (PDRB)	1.602808	0.0000	0.405214	0.4140	1.365810	0.0000
LLPP	-4.07E-07	0.3271	-2.33E-08	0.9554	-1.52E-07	0.6903
TPT	-0.041945	0.6612	0.056042	0.5337	0.058680	0.4712
TK	-0.168182	0.0015	-0.310344	0.0972	-0.196608	0.0136
R^2	0.857345		0.938216		0.636397	
Adjusted. R^2	0.846970		0.917154		0.609953	

<i>F-stat</i>	82.63657	44.54408	24.06600
Prob. <i>Fstat</i>	0.000000	0.000000	0.000000

Model Selection

(1) Chow

Cross-Section F (11,44) = 5.235742; Prob. F (11,44) = 0.0000

(2) Hausman

Cross-Section random χ^2 (4) = 7.409414; Prob. χ^2 = 0.1158

(3) Lagrange Multiplier

Cross-Section Breusch-Pagan = 14.70702; Prob. Breusch-Pagan = (0.0001)

Source: Author, (2025)

Utilizing the outcomes of data analysis conducted with Eviews 12, a selection of panel models was executed through a comprehensive series of specification tests. Chow's test indicates that the probability of Cross-Section F stands at 0.0000, which is less than 0.01, confirming that the Fixed Effect model is more accurate than the Common Effect Model (CEM). Additionally, the Hausman test results in a probability of 0.1158, exceeding 0.01, thereby suggesting that there is no substantial difference between the Fixed Effect and Random Effect estimates; this implies that the Random Effect Model (REM) is more suitable. Nevertheless, to determine if the REM is indeed preferable within the framework of the CEM model, the Lagrange Multiplier (LM) test was conducted. The LM test reveals a probability value of 0.0001, which is less than 0.01, indicating that the random effect across the cross-sections is significant and warrants consideration. Consequently, the CEM model was dismissed, and the REM was identified as the most fitting model for this analysis. The results of the regression analysis utilizing the REM model are presented in table 3.

Table 3.

Econometric Model Estimation Results

$APBD_{it} = 2.1015 + 1.365logPDRB_{it} - 0.000001LLPP_{it} + 0.0586TPT_{it}$				
	$- 0.1966TK_{it}$			
(0.1220)	(0.0000)*	(0.6903)	(0.4712)	(0.0136)***
$R^2 = 0.636397; DW = 1.645466; F$ statistic = 24.06600; Prob. $F = 0.000000$				

Validity Test

(1) Multicollinearity (VIF)

$Log(PDRB)-LLPP = 0.141; Log(PDRB)-TPT = 0.669; Log(PDRB)-TK = 0.447$

(2) Heteroscedasticity

$logPDRB = 0.1832; LLPP = 0.5378; TPT = 0.9889; TK = 0.1935$

(3) Normality

JBstat = 0.226

Note: *Significant at $\alpha = 0.01$, **Significant at $\alpha = 0.05$, ***Significant at $\alpha = 0.10$. The numbers in parentheses are the t-statistic probabilities.

Based on the findings from the classical assumption tests, an evaluation of multicollinearity was conducted by analyzing the Variance Inflation Factor (VIF) values. The analysis revealed that the correlation between independent variables, such as Gross Regional Domestic Product (GRDP) and Rice Agricultural Land Area, has a VIF value of 0.141223; GRDP and Open Unemployment Rate exhibit a VIF of 0.669581; and GRDP with Poverty Rate presents a VIF of -0.447754. All these values are below the threshold of 10, indicating that the independent variables in this research can be utilized without compromising the

reliability of the estimations. The heteroskedasticity test indicated probabilities for the GRDP variable at 0.1832, Rice Farmland Area at 0.5378, Open Unemployment Rate at 0.9889, and Poverty Rate at 0.1935, all exceeding the 5 percent significance level. This finding implies that the residual variance is consistent, thereby confirming that the regression model does not exhibit heteroskedasticity. From the normality assessment utilizing the Jarque-Bera (JB) method, a probability value of 0.226714 was obtained, which surpasses the significance threshold of 0.1. This signifies that the residuals conform to a normal distribution, fulfilling one of the essential criteria in regression analysis.

The F test produced a probability of 0.000000, indicating a value less than 0.01; hence, both the GRDP and poverty rate significantly influence the budget. The R-squared value of 0.636397 suggests that 63.64% of the variance in the budget variable can be elucidated by the variables GRDP, rice farmland area, open unemployment rate, and poverty level, while the remaining 36.36% is affected by extraneous variables not included in the model. According to Table 4, it is evident that the significant coefficients are β_1 and β_4 , indicating that the independent variables exert a tangible influence on the budget, specifically GRDP and poverty level, while the rice farmland area and open unemployment rate do not show significant effects. As illustrated in Table 4, the GRDP variable has a coefficient of 1.365810 with a t-statistical probability of 0.0000, denoting a positive and statistically significant impact on the budget. This implies that for every increase of 1 billion in GRDP, the budget for each district or city in East Java Province will increase by 0.0136581 percent. Thus, a higher GRDP correlates with an increase in the budget figures. Conversely, the poverty level variable has a coefficient of -0.196608 with a t-statistic probability of 0.0136, indicating that the poverty level has a negative and significant effect on the budget. Therefore, if the poverty rate escalates by 1 percent, the budget will diminish by 0.196608 trillion. In summary, an increase in the poverty rate results in a corresponding decrease in the budget.

The growth in the Gross Regional Domestic Product (GRDP) signifies that regional economic activities are on the rise, leading to increased income for citizens and enhanced efficiency within the production sector. This, in turn, bolsters the region's financial capabilities through potential increments in taxes, levies, and Regional Original Income (PAD). With the rise in revenue, local administrations can formulate more extensive and productive Regional Revenue and Expenditure Budgets (APBD), thereby facilitating more optimal developmental initiatives (Juwita & Widia, 2022). Conversely, when GRDP experiences a decline or stagnation, regional revenues diminish, restricting the budget and hindering the government's capacity to deliver public services and implement developmental programs. Therefore, the positive correlation between GRDP and APBD underscores that regional economic growth is a crucial determinant in enhancing the revenue-generating and expenditure capacities of local governments, ultimately fostering development and improving community welfare (Fadly, 2016).

Poverty, which exerts a detrimental and significant influence on budgets, indicates that as the number of impoverished residents in an area increases, the ability of local governments to generate revenue or broaden expenditure options becomes increasingly constrained. Elevated poverty levels are indicative of diminished productivity, reduced purchasing power, and weakened local economic activity, subsequently undermining regional income sources, particularly Regional Original Income (PAD) dependent on taxes

and levies. This situation necessitates that the government allocate a greater portion of the budget to social assistance and poverty alleviation initiatives, which ultimately constrains the region's fiscal capacity to pursue development. Hence, poverty transcends being merely a social issue; it constitutes a structural impediment that restricts the fiscal potential of regions in optimizing budgetary allocations (Lamazi & Sudiartono, 2023). This adverse effect further emphasizes that initiatives aimed at poverty reduction are vital for fortifying the budget, as the fiscal health of the region is heavily influenced by the status of public welfare and the vitality of local economic activities (Putra & Widanta, n.d.).

CONCLUSION

Based on the findings of the study, it can be inferred that Gross Regional Domestic Product (GRDP) exerts a positive and significant impact on the budget. This indicates that as the level of economic activity and growth rises within a region, its capacity to formulate development budgets correspondingly increases. Conversely, the level of poverty has a negative and significant impact on the budget. An elevated poverty rate constrains the region's ability to generate revenue and broaden development expenditures. In contrast, the area of rice farmland and the open unemployment rate did not demonstrate a significant influence on the budget. These results indicate that enhanced economic performance and reduced poverty levels are crucial determinants for budget augmentation in East Java District/City from 2019 to 2023. In light of these insights, it is recommended that regional leaders foster economic growth by nurturing key sectors and attracting investment, while also reinforcing targeted poverty alleviation initiatives to enhance the region's fiscal capacity, thereby supporting inclusive and sustainable development.

REFERENCES

- Aji, G. B. (2023). Analisis Pengaruh PDRB, Jumlah Penduduk, JUmlah Industri, dan Belanja Daerah Terhadap Pendapatan Asli Daerah di Kabupaten/Kota Provinsi Jawa Barat 2017-2021. *Jurnal Aktual*, 21(1), 1–8.
- Alif, M. N., & SBM, N. (2021). Pengaruh Anggaran Pendidikan, Anggaran Kesehatan, dan PDRB terhadap Indeks Pembangunan Manusia di Provinsi Jawa Tengah Tahun 2015-2019. *Diponegoro Journal of Economics*, 10(3), 40–61.
- Arifin, Z. (2022). Pengaruh Produk Domestik Regional Bruto (PDRB) dan Belanja Daerah terhadap Pendapatan Asli Daerah Periode 2010-2019 di Provinsi DKI Jakarta. *Monas: Jurnal Inovasi Aparatur*, 4(1), 397–405.
- Fadly, F. (2016). Adakah Pengaruh Pertumbuhan Ekonomi Terhadap Pendapatan Asli Daerah? *JIEP*, 16(2), 62–73.
- Hasbullah, Y., Fatimah, S., & Handayani, T. (2021). Analisis Pengaruh Belanja Daerah Terhadap Pertumbuhan Product Domestic Regional Bruto (PDRB) Di Kabupaten Lombok Barat Tahun 2014-2018. *Jurnal Ekonobis*, 7(1), 143–173.
- Humaira, S., & Widyawati, D. (2025). Pengaruh Pendapatan Asli Daerah, Pertumbuhan Ekonomi, dan Jumlah Penduduk Terhadap Tingkat Kemandirian Keuangan Daerah. *Jurnal Ilmu Dan Riset Akutansi*, 14(3), 1–18.

- Indrasto, H. B. B., Nugroho, J. S., Salsabila, F., & Andriyani, N. (2025). Studi Prevalensi Teknologi Terhadap Resistensi Pembangunan Manusia di Era Society 5.0. *Ekonomikawan. Jurnal Ilmu Ekonomi dan Studi Pembangunan*, 25(1), 170–181.
- Juwita, R., & Widia, A. (2022). Pengaruh Produk Domestik Regional Bruto (PDRB) Terhadap Pendapatan Asli Daerah (PAD) di Kabupaten/Kota Provinsi Sumatera Barat. *Land Journal*, 3(1), 69–76.
- Lamazi, & Sudihartono, Y. (2023). Analisis Pengaruh Pertumbuhan Ekonomi, Tingkat Kemiskinan Dan Indeks Kemiskinan Terhadap Besaran APBD Di Provinsi Sumatera Selatan. *Jurnal Ilmiah Ekonomi Global Masa Kini*, 14(01), 59–64.
- Mahendra, D. W., & Hanifa, N. (2022). Pengaruh Pengeluaran Pemerintah, Investasi dan Tenaga Kerja Terhadap Pertumbuhan Ekonomi Jawa Timur. *Independent: Journal of Economics*, 2(1), 31–46.
- Nurhayati. (2017). Analisis Pengaruh PDRB Terhadap Peningkatan Penerimaan Sumber-Sumber Pendapatan Asli Daerah (PAD) Di Kabupaten Merangin. *Jurnal Dinamika Manajemen*, 5(1), 20–30.
- Oktavia, S., Febriani, R. G., Hadi, M. A., Asykurunnizza, A. Z., & Adyistia, R. Della. (2025). Determinasi sosial ekonomi terhadap kemiskinan di Jawa Timur: Analisis data panel menggunakan fixed effect model. *Journal of Economics Research and Policy Studies*, 5(2), 459–476.
- Puspita, M. C., & Samsuddin, M. A. (2025). Pengaruh Produk Domestik Regional Bruto (PDRB) dan Upah Minimum Terhadap Realisasi Penanaman Modal Asing (PMA) di Kabupaten/Kota Kalimantan Timur Tahun 2017-2023. *Anggaran: Jurnal Publikasi Ekonomi Dan Akuntansi*, 3(2), 441–450.
- Putra, A. L., & Widanta, A. A. B. P. (n.d.). Analisis Sektor Unggulan di Kabupaten Banyuwangi di Masa Pandemi dan New Normal. *E-Jurnal EP Unud*, 13(3), 225–247.
- Ramdani, D., Darmansyah, & Ahmar, N. (2021). Analisis Pengaruh PDRB, Belanja Modal, Jumlah Penduduk, Dan Inflasi Terhadap Pendapatan Asli Daerah. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 04(01), 27–39.
- Rizqi, F. S., & Hanifa, N. (2025). Efektivitas dan Kontribusi PAD dan Dana Perimbangan Terhadap APBD Kabupaten Lamongan. *Independent: Journal of Economics*, 5(1), 69–78.
- Sanusi, A., & Yusuf, M. (2018). Pengaruh Pendapatan Asli Daerah, Produk Domestik Bruto, Jumlah Penduduk, Indeks Pembangunan Manusia, Pertumbuhan Ekonomi Terhadap Belanja Daerah di Sumatera Utara Tahun 2013-2015 Pendekatan Panel Regression. *Jurnal Kajian Ekonomi Dan Kebijakan Publik*, 3(1), 50–56.
- Syahrudi, A., Juhardi, & Amalia, S. (2024). Belanja Daerah, Dividen Penyertaan Modal, dan Dampaknya pada Produk Domestik Regional Bruto (PDRB) Kutai Timur. *Indonesian Journal of Humanities and Social Sciences*, 5(2), 563.
- Taher, S., & Tuasela, A. (2019). Analisis Pengaruh Belanja Daerah terhadap Pertumbuhan Ekonomi Di Kabupaten Mimika. *Jurnal Kritis*, 3(2), 40–58.
- Yuswara, B. Y. (2020). Pengaruh Dana Alokasi Umum, Dana Alokasi Khusus, dan Belanja Modal Terhadap Produk Domestik Regional Bruto Kabupaten dan Kota Jawa Timur. *Jurnal Ilmu Dan Riset Akutansi*, 9(7), 1–22.