

ABSTRAK

ANALISIS EFEKTIFITAS ALOKASI PENDAPATAN ASLI DAERAH (PAD) KABUPATEN PONOROGO DITINJAU DARI EKONOMI ISLAM

MUHAMMAD TAUFIQ
15423062

Otonomi daerah merupakan langkah pemerintah pusat dalam meratakan pembangunan daerah. Namun dari adanya program otonomi tersebut membuat daerah harus mampu mengelola operasionalnya sendiri tanpa campur tangan Pemerintah Pusat. Efektifitas alokasi pendapatan asli daerah menjadi langkah Pemerintah Daerah dalam menjalankan operasionalnya. Sebagai daerah dengan mayoritas penduduknya beragama Islam membuat kajian efektifitas alokasi PAD dalam pandangan Ekonomi Islam perlu dilakukan lebih mendalam di Kabupaten Ponorogo. Sehingga tujuan penelitian ini untuk mengetahui efektifitas alokasi PAD Kabupaten Ponorogo serta efektifitas tersebut sesuai pandangan Ekonomi Islam.

Penelitian menggunakan metode campuran yakni kuantitatif dan kualitatif pada kajian pandangan Ekonomi Islam. Penelitian dilakukan pada laporan keuangan daerah Kabupaten Ponorogo serta pada kajian kepustakaan tentang Ekonomi Islam. Hasil penelitian menunjukkan bahwa, (1) efektifitas alokasi Pendapatan Asli Daerah (PAD) Kabupaten Ponorogo didominasi kondisi Sangat Efektif pada tahun 2013-2018 menunjukkan alokasi PAD sudah efektif dan berjalan sangat baik. (2) Efektifitas alokasi Pendapatan Asli Daerah (PAD) Kabupaten Ponorogo sudah sesuai dengan pandangan Ekonomi Islam. Hal tersebut terjadi karena alokasi yang dilakukan sesuai dengan *falah* dan dikembalikan kepada masyarakat atau umat sehingga sudah sesuai dengan kajian Ekonomi Islam.

Kata Kunci: Efektifitas, Alokasi Pendapatan Asli Daerah, dan Ekonomi Islam.

ABSTRACT

ANALYSIS OF ALLOCATION EFFECTIVENESS OF LOCAL ORIGINAL REVENUE (PAD) AT PONOROGO DISTRICT VIEWED FROM ISLAMIC ECONOMY

MUHAMMAD TAUFIQ
15423062

Regional autonomy is a step of the central government in leveling regional development. However, the existence of the autonomy program makes the regions must be able to manage their own operations without interference from the Central Government. The effectiveness of the allocation of local original revenue is a step for the Regional Government in conducting its operation. As an area with a majority Muslim population, making a study of the effectiveness of PAD allocation in the view of Islamic Economy needs to be implemented more deeply in Ponorogo Regency. Thus, the objective of this study is to determine the effectiveness of the Ponorogo Regency PAD allocation and ensure that the effectiveness is in accordance with the Islamic Economy view.

The study used a mixture of quantitative and qualitative methods in the study of Islamic Economy views. The study was conducted in the financial statements of Ponorogo Regency and in the literature review on Islamic Economy. The results showed that, (1) the effectiveness of the Local Original Revenue (PAD) allocation in Ponorogo Regency was dominated by Very Effective conditions in 2013-2018 indicating that the PAD allocation was effective and went very well. (2) The effectiveness of the Local Original Revenue (PAD) allocation in Ponorogo Regency is in accordance with the view of Islamic Economy. It happened because the allocation is done in accordance with *falah* and returned to the community or people so that it is in accordance with the study of Islamic Economy.

Keywords: Effectiveness, Allocation of Local Original Revenue, and Islamic Economy.

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The information appearing herein has been translated
by a Center for International Language and Cultural Studies of
Islamic University of Indonesia
CILACS UII Jl. DEMANGAN BARU NO 24
YOGYAKARTA, INDONESIA.
Phone/Fax: 0274 540 255