Research Article

The Effect of Special Allocation Funds and Investment on Employment Absorption and Poverty Rate in the Sarbagita Region of Bali Province

Ni Komang Martha Cahyani Dharma Putri[1*], Made Kembar Sri Budhi[2]

[1] Economics Development Economics Study Program, Faculty of Economics and Business, Udayana University, Indonesia, Email : kadek_dedek@unud.ac.id

[2] Economics Development Economics Study Program, Faculty of Economics and Business, Udayana University, Indonesia

* Correspondenting Author : **Ni Komang Martha Cahyani Dharma Putri**

Abstract: Poverty remains a structural issue and a major challenge in economic development, including in Bali Province, particularly in the strategic Sarbagita region (Denpasar, Badung, Gianyar, and Tabanan). This region plays a significant role in supporting regional economic growth but still faces socioeconomic disparities, including a relatively high poverty rate. Several fundamental factors—such as limited investment in productive sectors, high unemployment rates, low quality of education, and uneven economic growth—are the primary causes of this issue. Targeted government expenditure policies and investment strategies directed toward areas with the potential to generate employment are expected to reduce poverty levels. This study aims to analyze the effect of Special Allocation Funds (DAK) and investment on employment absorption and poverty levels in the Sarbagita region of Bali Province from 2009 to 2023. The data used in this research are secondary data obtained from the Revenue Department, the Central Bureau of Statistics (BPS) in the Sarbagita Regional Area, and the Central Bureau of Statistics (BPS) of Bali Province. The analytical tool used in this study is path analysis with the assistance of SPSS software. The results indicate that DAK does not have a positive and significant effect on employment absorption in the Sarbagita region. Investment has a positive and significant effect on employment absorption. Employment absorption has a negative and significant effect on poverty levels in the region. DAK does not have a significant effect on poverty through employment absorption, whereas investment does have a significant effect on poverty through employment absorption in the Sarbagita region.

Keywords: Special Allocation Funds (DAK), Investment, Employment Absorption, Poverty Level

1. INTRODUCTION

Economic growth and public welfare are two crucial aspects that serve as primary indicators of successful development in a country. In Indonesia, efforts to achieve these two goals require synergy between fiscal policies, investment, and well-targeted budget allocations. One of the main objectives of national development is to improve economic performance, which in turn can create employment opportunities and provide a decent standard of living for all citizens, ultimately realizing prosperity for the people of Indonesia. Poverty has become a key indicator in assessing the success of development initiatives undertaken by the government in various regions.

Poverty brings about numerous negative impacts, both socially and economically (Herman, 2011). In Indonesia, poverty has been a long-standing issue and continues to show no definitive signs of resolution. One of the major contributing factors to the high poverty rate is the global crisis that has affected both developed and developing countries, including Indonesia, which has experienced a rise in poverty levels as a result of such crises (Astrini, 2013). Other causes of poverty in Indonesia include low levels of investment, high unemployment, low educational attainment, and sluggish economic growth. One of the root causes of poverty in the country is the high level of interregional disparity caused by unequal income distribution, which continues to widen the gap between the rich and the poor (Kawi, 2022).

Table 1. Number of Poor People in Indonesia (2017–2023)

Year	Number of Poor People (Millions of People)			Population Percentage
	Urban	Rural	Total	Poor (%)
2017	11.98	14.38	23.36	10.12
2018	11.85	14.23	26.08	9.66
2019	11.74	14.16	25.9	9.41
2020	12.16	15.39	27.55	10.19
2021	11.98	14.5	26.48	9.71
2022	11.74	14.42	26.16	9.54
2023	11.74	14.16	25.9	9.36

Source: Central Statistics Agency 2024

Based on Table 1, the number of poor people in Indonesia has fluctuated over the years. In 2018, the poverty level increased from 23.36 million people in 2017 to 26.08 million people. However, it declined in 2019 to 25.90 million people, only to rise again in 2020 to 27.55 million people. Economic growth policies must be accompanied by targeted interventions to support impoverished groups, while macroeconomic stability and good governance are considered essential prerequisites for addressing poverty. Poverty is not only a national issue but also affects regions throughout Indonesia, including Bali Province, where it remains a pressing social problem.

The provincial government of Bali has implemented various strategies in its poverty alleviation programs through pro-poor initiatives and adequate public service facilities to enable people to access and fulfill their basic needs. These programs include the Bali Mandara Health Insurance (JKBM), housing renovation programs, the Integrated Farming System (Simantri), the Integrated Village Development Movement (Gerbang Sadu), and the provision of affordable public transportation at the regency/city level, all of which are expected to serve as drivers of local economic growth (Astrini, 2013).

Table 2. Poverty Level by Regency/City in Bali Province 2017-2023 (Percent)

Regency /City	Year						
	2017	2018	2019	2020	2021	2022	2023
Jembrana	5.38	5.2	4.88	4.51	5.06	5.3	4.96
Tabanan	4.92	4.46	4.21	4.27	5.12	5.18	4.7
Badung	2.06	1.98	1.78	2.02	2.62	2.53	2.3
Gianyar	4.46	4.19	3.88	4.08	4.85	4.7	4.47
Klungkung	6.29	5.86	5.4	4.87	5.64	6.07	5.61
Bangli	5.23	4.89	4.44	4.19	5.09	5.28	5.28
Karangasem	6.55	6.28	6.25	5.91	6.78	6.98	6.56
Buleleng	5.74	5.36	5.19	5.32	6.12	6.21	5.85
Denpasar	2.27	2.24	2.1	2.14	2.96	2.97	2.68
Bali Province	**4.25**	**4.01**	**3.79**	**3.78**	**4.53**	**4.57**	**4.25**

Source: Central Statistics Agency of Bali Province 2024

Based on Table 2, the poverty rate in Bali fluctuated from 2017 to 2023. Compared to the national poverty rate of 9.36% in 2023, Bali's poverty rate was significantly lower. Nevertheless, the provincial government continues its efforts to reduce poverty across all regencies and cities. The poverty level in Bali is influenced by the economic potential of each region, with tourism and agriculture being the most rapidly developing sectors. As seen in Table 2, Denpasar City and Badung Regency

have lower poverty rates, whereas Gianyar and Tabanan exhibit higher poverty rates within the Sarbagita region. Tourism activities generate demand for goods and services, which stimulates production growth, particularly in labor-intensive sectors such as trade, hotels, and restaurants, thereby helping to reduce unemployment and improve income levels and living standards (Safira, 2021).

Badung and Denpasar serve as the primary tourism hubs in Bali, with popular destinations such as Kuta, Seminyak, Nusa Dua (Badung), and various cultural attractions in Denpasar. This substantial tourism potential leads to greater investment inflows, improved infrastructure development, and rapid job creation. In contrast, Tabanan and Gianyar have more limited and locally oriented tourism potential. For instance, Tabanan is renowned for its natural beauty, such as Tanah Lot and its agricultural landscape, but it does not attract as many domestic or international tourists as Badung or Denpasar.

In terms of infrastructure, Badung Regency and Denpasar City have been ahead in developing facilities that support economic activity, such as the Ngurah Rai International Airport in Badung, along with more advanced transportation systems and tourism infrastructure. These provide a competitive advantage in terms of accessibility and ease of doing business. Investment and economic growth in the Sarbagita region are primarily focused on tourism, which has rapidly expanded in Denpasar and Badung. Investors tend to allocate capital to areas with better access and infrastructure, resulting in higher employment absorption in Denpasar and Badung.

Essentially, efforts to reduce poverty and improve public welfare depend heavily on the creation of broad and sustainable employment opportunities. One of the key factors supporting job creation is fiscal policy, such as Special Allocation Funds (DAK) and investment, which play a vital role in economic development, particularly in regions requiring more focused poverty alleviation efforts (Pausan, 2024).

Sarbagita, which encompasses Denpasar, Badung, Gianyar, and Tabanan in Bali Province, is a region with a vital role in Bali's economy. It is not only a tourism center but also a continually developing area due to government investment and budget allocation. One of the policies aimed at accelerating regional economic development is the allocation of DAK and the increase of both domestic and foreign investment. DAK refers to funds provided by the central government to regional governments to finance activities aligned with regional development priorities.

However, despite various development programs, Sarbagita continues to face major challenges, particularly the low absorption of quality labor and high poverty rates—especially in areas that have yet to fully benefit from investment and budget allocations. This has led to disparities in wealth distribution, where much of the population continues to struggle economically despite the area's considerable development potential (Bagiada, 2018).

The effect of DAK and investment on employment absorption and poverty level is thus a highly relevant issue for study. DAK should ideally accelerate infrastructure development and support the growth of economic sectors capable of absorbing a large workforce. Meanwhile, investment—both foreign and domestic—is also expected to create new job opportunities and enhance the competitiveness of the local economy. However, concerns persist that, despite increasing budget allocations and investment, the distribution of benefits remains unequal. On one hand, sectors like tourism and construction in Sarbagita tend to demand highly skilled labor; on the other, many local residents have limited skills and can only secure low-wage employment. This results in a mismatch between available jobs and the skills of the local workforce.

Furthermore, the positive impact of investment and DAK on poverty reduction cannot be realized without proper supporting policies, such as skills training, local economic empowerment, and community development initiatives for the poor. Therefore, it is essential to evaluate the extent to which budget allocations and investment affect employment absorption and improvements in poverty conditions in the Sarbagita region.

Considering this background, this study aims to analyze and understand the relationship between DAK and investment and their effect on employment absorption and poverty levels in the Sarbagita region of Bali Province, and to provide policy recommendations that can enhance inclusive and sustainable economic development.

2. METHOD

This study employs an associative quantitative research design aimed at analyzing the relationships among several variables using a statistical approach. The data utilized in this study are panel secondary data covering the years 2009 to 2023 and encompass four regions within the Sarbagita area (Denpasar, Badung, Gianyar, and Tabanan). These regions were selected because they reflect varying poverty dynamics—Denpasar and Badung exhibit relatively low poverty rates, while Gianyar and Tabanan still face comparatively high levels of poverty. The focus of this research is to examine the effect of Special Allocation Funds (DAK) and investment on employment absorption and poverty levels in the Sarbagita region.

The study involves four types of variables: exogenous variables (DAK/X_1 and Investment/X_2), an intervening variable (Employment Absorption/Y_1), and an endogenous variable (Poverty Level/Y_2). DAK is defined as specific government funds allocated to finance strategic activities at the regional level, while investment refers to expenditures aimed at increasing or enhancing productive assets. Employment absorption indicates the number of working-age individuals engaged in the economic sector, whereas poverty level is expressed as the percentage of the population living below the poverty line. Data were collected through non-participant observation of official documents from the Central Bureau of Statistics (BPS) and local revenue departments, as well as in-depth interviews with expert informants in the Sarbagita region to obtain more contextual insights.

The data analysis in this study employs descriptive statistics and path analysis using the SPSS software. Path analysis is a form of multivariate regression aimed at identifying and quantifying both direct and indirect causal relationships among variables within a complex model. This method enables researchers to evaluate how DAK and investment influence poverty levels, both directly and through the mediating variable of employment absorption. Visually, the interrelations among these variables illustrate that DAK and investment exert indirect effects on poverty levels by increasing employment absorption, providing a comprehensive overview of the interconnected mechanisms within the context of regional development in Sarbagita.

3. RESULTS AND DISCUSSION
General Overview of the Study Area

Table 3. Area Size by Regency/City, Number of Districts, and Number of Villages/Sub-Districts in the Sarbagita Region

No	Regency/City	Area (Km2)	Number of Districts	Number of Villages
1	Denpasar	125.87	4	43
2	Badung	398.75	6	62
3	Gianyar	364.36	7	70
4	Tabanan	849.13	10	133

Source: Bali in Figures, 2024

Descriptive Statistics

Table 4. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
DAK	60	218,175	312,912,262	108,681,007.98	88,823,389.017
INVESTMENT	60	3,640	15,728,798	2,532,007.23	2,983,854,723
LABOR ABSORPTION	60	317,058	800,943	469,653.68	136,130,830
POVERTY LEVEL	60	1.52	6.96	3.6265	1.42875
Valid N (listwise)	60				

Source: Processed data, 2025

Table 4 describes the total number of observations (N), which is 60. This indicates that 60 data observations were analyzed, covering 4 regencies/cities in the Sarbagita region of Bali Province over a 15-year period, from 2009 to 2023. The DAK variable has a minimum value of IDR 218,175 thousand and a maximum value of IDR 312,912,262 thousand, with an average of IDR 108,681,007.98 thousand and a standard deviation of IDR 88,823,389.017 thousand. The investment variable ranges from a minimum of IDR 3,640 million to a maximum of IDR 15,728,798 million, with an average of IDR 2,532,007.23 million and a standard deviation of IDR 2,983,854.723 million. The employment absorption variable ranges from 317,058 to 800,943 people, with a mean of 469,653 people and a standard deviation of 136,130 people. The poverty level variable ranges from a minimum of 1.52% to a maximum of 6.96%, with an average of 3.6265% and a standard deviation of 1.42875%.

Path Analysis Results
Estimation of Path Coefficients and Structural Model Equations

Table 5. Path Analysis Test Results (Structure 1)

Coefficientsa						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	425095.682	30825.953		65,164	.000
	DAK	5.315E-5	.000	.076	1,368	.177
	INVESTMENT	.019	.001	.911	16,309	.000
a. Dependent Variable: Employment Absorption						
Source:Primary data Processed, 2025						

Based on the results of the path analysis for substructure 1, the following structural equation can be formulated:

$$Y_1 = 0.053 \, X_1 + 0.019 \, X_2 + e_1$$

The regression coefficient for the investment variable shows a t-test significance value below 0.05, indicating that investment (X_2) has a significant effect on employment absorption (Y_1). In contrast, the DAK variable (X_1) has a significance value greater than 0.05, meaning that DAK does not have a significant effect on employment absorption (Y_1).

Table 6. Path Analysis Test Results (Structure 2)

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	6,884	.454		15,150	.000
	DAK	1.617E-9	.000	.101	1,208	.232
	INVESTMENT	-1.297E-7	.000	-.271	-3,022	.004
	LABOR ABSORPTION	-6.612E-6	.000	-.630	-7,051	.000
a. Dependent Variable: POVERTY LEVEL						
Source:Primary data Processed, 2025						

Based on the path analysis for substructure 2, the following structural equation is obtained:

Y2 = 0,000000001617 X1 + (-0,0000001297 X2) + 0,000006.612Y1 + e2

The regression coefficients for both the investment (X_2) and employment absorption (Y_1) variables have significance values below 0.05, indicating that both variables significantly affect poverty levels (Y_2). However, DAK (X_1) does not significantly influence poverty levels, as indicated by its t-test significance value above 0.05.

Coefficient of Determination (adjusted R2)
Table 7. Coefficient of Determination

Structure	Equality	R Square	Adjusted R Square
1	Y1 = 0.00005315 X1 + 0.019 X2 + e1	0.824	0.817
2	Y2 = 0.000000001617	0.615	0.595

Source: Processed data, 2025

In structure 1, the adjusted R^2 value of 0.817 indicates that 81.7% of the variance in employment absorption (Y_1) is explained by variations in DAK (X_1) and investment (X_2), while the remaining 18.3% is explained by other factors not included in the model.

In structure 2, the adjusted R^2 value of 0.595 means that 59.5% of the variance in poverty levels (Y_2) is explained by variations in DAK, investment, and employment absorption, while 40.5% is attributed to factors outside the model.

Before finalizing the path diagram, standard error values were calculated as follows:

$Pe1 = \sqrt{1 - R1^2} = \sqrt{1 - 0,824} = 0,176$

$Pe2 = \sqrt{1 - R2^2} = \sqrt{1 - 0,615} = 0,385$

Thus, the error influences are. $Pe_1 = 0.176$ and $Pe_2 = 0.385$. The total determination coefficient is calculated as:

R^2_m = 1-$(Pe_1)^2(Pe_2)^2$

= 1-$(0,176)^2(0,385)^2$

= 1-$(0,03097)(0,1482)$

= 1- 0,004589

= 0,9954

This means that 99.54% of the variation in poverty levels is explained by DAK, investment, and employment absorption, while the remaining 0.46% is explained by other variables not included in the model.

Table 8. Direct, Indirect, and Total Effects of Variables

Influence of Variables	Direct Influence	Indirect Influence Through Absorption Labor Force (Y1)	Total Influence
X1 Y1	0.076		0.076
X1 Y2	0.101	(0.076 x (-0.630)) = -0.048	0.053
X2 Y1	0.911		0.911
X2 Y2	-0.271	(0.911 x (-0.630)) = -0.57	-0.841
Y1 Y2	-0.630		-0.630

Source: Processed data, 2025

The table shows that employment absorption is most strongly influenced by investment. Furthermore, poverty level is most significantly affected by investment through employment absorption.

Simultaneous Test Results (F Test)

Table 9. F Test Results

Structure	Equality	F Statistics	Sig. F test
1	Y1 = 0.00005315 X1 + 0.019 X2 + e1	132,994	0.000
2	Y2 = 0.000000001617	29,841	0.000

Source: Processed data, 2025

The F-test results show that the F-statistic for structure 1 is 132.994 with a significance value of 0.000, which is less than $\alpha = 0.05$. This indicates that the model is valid and that DAK (X_1) and investment (X_2) simultaneously have a significant effect on employment absorption (Y_1). Thus, the model is suitable for further analysis or projection due to its good goodness-of-fit.

Similarly, the F-statistic for structure 2 is 29.841 with a significance value of 0.000, indicating that DAK, investment, and employment absorption simultaneously have a significant effect on poverty levels (Y_2). The model, therefore, meets the criteria for a valid projection and analysis tool.

Hypothesis Testing Results (t-Test)

a) The Effect of Special Allocation Funds (DAK) on Employment Absorption

Based on the analysis results of the effect of DAK on employment absorption, a significance value of 0.177 was obtained with a Standardized Coefficient of 0.076. The significance value of 0.177 > 0.050 indicates that the hypothesis is rejected. This result means that DAK does not have a positive and significant effect on employment absorption.

b) The Effect of Investment on Employment absorption

Based on the analysis results of the effect of investment on employment absorption, a significance value of 0.000 was obtained with a Standardized Coefficient of 0.911. The significance value of 0.000 < 0.050 indicates that the

hypothesis is accepted. This result means that investment has a positive and significant effect on employment absorption.

c) The Effect of DAK on Poverty Rate

Based on the analysis results of the effect of DAK on the poverty rate, a significance value of 0.232 was obtained with a Standardized Coefficient of 0.101. The significance value of 0.232 > 0.050 indicates that the hypothesis is rejected. This result means that DAK does not have a positive and significant effect on the poverty rate.

d) The Effect of Investment on Poverty Rate

Based on the analysis results of the effect of investment on the poverty rate, a significance value of 0.004 was obtained with an Unstandardized Coefficient of -0.271. The significance value of 0.004 < 0.050 indicates that the hypothesis is accepted. This result means that investment has a non-positive but significant effect on the poverty rate.

e) The Effect of Employment Absorption on Poverty Rate

Based on the analysis results of the effect of employment absorption on the poverty rate, a significance value of 0.000 was obtained with an Unstandardized Coefficient of -0.630. The significance value of 0.000 < 0.050 indicates that the hypothesis is accepted. This result means that employment absorption has a non-positive but significant effect on the poverty rate.

Sobel Test Results

The Sobel test is an analytical tool used to assess the significance of the indirect relationship between independent variables and dependent variables mediated by a mediator variable. The Sobel test is formulated with the following equation and can be calculated using Microsoft Excel. If the calculated Z value is greater than 1.96 (with a 95 percent confidence level), then the mediator variable is considered to significantly mediate the relationship between the dependent and independent variables.

a. Testing the Indirect Effect of the DAK Variable (X_1) on the Poverty Rate (Y_2) Through the Employment Absorption Variable (Y_1):

1) Hypothesis Formulation

Ho: Employment absorption does not mediate the effect of DAK on the poverty rate.

H1: Employment absorption mediates the effect of DAK on the poverty rate.

2) Testing Criteria

The testing criteria used are as follows:

If Z ≤ 1.96, then Ho is accepted, meaning employment absorption is not a mediating variable.

If Z > 1.96, then Ho is rejected, meaning employment absorption is a mediating variable.

3) Test Statistic Calculation

To test the significance of the indirect effect, the Z value from the ab coefficient is calculated using the following formula:

$$S_{b1b5} = \sqrt{b5^2 S_{b1}^2 + b1^2 S_{b5}^2}$$

$$S_{b1b5} = \sqrt{(0,0000066)^2 (0,000)^2 + (0,000053)^2 (0,000)^2}$$

$$S_{b1b5} = 0$$

Description :

$S_{b1}b_5$ = standard error of the indirect effect

S_{b1} = standard error of coefficient b_1

S_{b5} = standard error of coefficient b_5

b_1 = path from X_1 to Y_1

b_5 = path from Y_1 to Y_2

$b_1 b_5$ = path from X_1 to Y_1 (b_1) and from Y_1 to Y_2 (b_5)

To test the significance of the indirect effect, calculate the Z value of the ab coefficient using the following formula:

$$Z = \frac{b1b5}{Sb1b5}$$

$$Z = \frac{(0.000053)(0.0000066)}{(0)}$$

$$Z = 0$$

4) Conclusion

Since the calculated Z value is $0 < 1.96$, it means that employment absorption (Y_1) is not a mediating variable between DAK (X_1) and the poverty rate (Y_2), or in other words, DAK does not have an indirect effect on the poverty rate through employment absorption.

b. Testing the Indirect Effect of the Investment Variable (X2) on the Poverty Rate (Y2) Through the Employment Absorption Variable (Y1):

1) Hypothesis Formulation

Ho: Employment absorption does not mediate the effect of investment on the poverty rate.
H1: Employment absorption mediates the effect of investment on the poverty rate.

2) Testing Criteria

The testing criteria used are as follows:
If $Z \leq 1.96$, then Ho is accepted, meaning employment absorption is not a mediating variable.
If $Z > 1.96$, then Ho is rejected, meaning employment absorption is a mediating variable.

3) Test Statistic Calculation

To test the significance of the indirect effect, the Z value from the ab coefficient is calculated using the following formula:

$$S_{b1b5} = \sqrt{b5^2 S_{b2}^2 + b2^2 S_{b5}^2}$$

$$S_{b1b5} = \sqrt{(0,0000066)^2(0,001)^2 + (0,019)^2(0,000)^2}$$

$$S_{b1b5} = 0.0000000066$$

Description :

Sb_1b_5 = standard error of the indirect effect
Sb_1 = standard error of coefficient b_1
Sb_5 = standard error of coefficient b_5
b_1 = path from X_1 to Y_1
b_5 = path from Y_1 to Y_2
b_1b_5 = path from X_1 to Y_1 (b_1) and from Y_1 to Y_2 (b_5)

To test the significance of the indirect effect, calculate the Z value of the ab coefficient using the following formula:

$$Z = \frac{b1b5}{Sb1b5}$$

$$Z = \frac{(0.019)(0.0000066)}{(0.0000000066)}$$

$$Z = 19$$

4) Conclusion

Since the calculated Z value is $19 > 1.96$, it means that employment absorption (Y_1) is a mediating variable between investment (X_2) and the poverty rate (Y_2), or in other words, investment has an indirect effect on the poverty rate through employment absorption.

4. CONCLUSION

- Special Allocation Funds (DAK) do not have an effect on employment absorption in the Sarbagita region of Bali Province; however, investment has a positive and significant effect on employment absorption in the Sarbagita region of Bali Province.
- DAK does not have an effect on the poverty rate in the Sarbagita region of Bali Province. Investment has a positive and significant effect on the poverty rate in the Sarbagita region of Bali Province, and employment absorption has a negative and significant effect on the poverty rate in the Sarbagita region of Bali Province. This means that the higher the employment absorption, the lower the poverty rate in the Sarbagita region of Bali Province.
- There is no indirect effect of DAK on the poverty rate through employment absorption in the Sarbagita region of Bali Province, whereas investment has an indirect negative and significant effect on the poverty rate through employment absorption in the Sarbagita region of Bali Province.

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