

Perbandingan kinerja keuangan pemerintah Kabupaten/Kota di Provinsi Jawa Barat tahun 2009-2013 = The Comparative study of financial performance among local governments in West Java Province 2009-2013

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbandingan kinerja keuangan serta menganalisis apakah terdapat perbedaan kinerja keuangan antara kabupaten/kota di Provinsi Jawa Barat selama 2009-2013. Penelitian menggunakan metode deskriptif dengan teknik analisis data kuantitatif rasio keuangan serta uji T dan uji Mann-Whitney. Hasil penelitian menunjukkan pemerintah kota mempunyai tingkat rasio kemandirian lebih tinggi dibandingkan kabupaten. Rasio efektivitas kabupaten/kota sangat efektif dengan rata-rata 120.06%. Pemerintah kabupaten/kota mempunyai rasio aktivitas belanja operasi lebih besar daripada rasio aktivitas belanja modal. Hasil uji T dan Mann-Whitney menunjukkan tidak terdapat perbedaan antara rasio efektivitas dan aktivitas belanja operasi, sedangkan rasio kemandirian dan aktivitas belanja modal menunjukkan perbedaan.

ABSTRACT

The objectives of this study are to analyze the comparative of financial performance among local governments and to analyze whether any differences in financial performance between regencies and municipalities in West Java Province 2009-2013. Descriptive method with quantitative data analysis technique of financial ratio and T and Mann-Whitney tests are used in this study. The result shows that the independence ratio level of municipalities is higher than that of regencies. The effectivity ratio of regencies/municipalities is highly effective with the rate of 120.06%. The operational expenditure activity ratio of the local governments is higher than capital expenditure activity ratio. The result of T and Mann-Whitney tests do not show that the effectivity and the operational activity ratios are different, while the independence and the capital expenditure activity ratios do.