



JURNAL EKONOMI DAN BISNIS

Analisis Portofolio Kredit Perbankan Umum Dan Syariah Berdasarkan Sektor Ekonomi

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ANALISIS PERBANDINGAN KINERJA KEUANGAN PEMERINTAH PROPINSI SEINDONESIA

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ABSTRACT

This study aims at determining the comparative analysis of the financial performance of the provincial governments in Indonesia and determines whether there are differences in the financial performance of the provincial governments in Indonesia based on self-sufficiency ratio, the ratio of PAD effectiveness, efficiency ratios, activity ratios, and growth ratios.

The data used in this study is a secondary data is the 2008-2010 Regional Financial Statements at 33 provinces in Indonesia. The data is taken from the official website www.djpk.depkeu.go.id General Director of Fiscal Balance and the Central Bureau of Statistics (BPS). Analysis techniques used in this research is the analysis of financial ratios and analysis of financial performance of the different test, if the data were normally distributed and are eligible One Way ANOVA test, then the researcher would use One Way ANOVA test. Conversely, if the data are not normally distributed, the researcher would use the Kruskal Wallis test.

The analysis revealed comparative financial performance of provincial governments in Indonesia 2008-2010 period based on ratio analysis rated the independence of East Java first. Effectiveness ratio analysis results PAD rated first province of West Papua. The results of the efficiency ratio analysis Bali Province rated first. The results of the activity ratio analysis routine and development expenditures West Sulawesi prioritize development expenditure compared to regular shopping. Results of analysis of 2009 growth rate PAD province in Indonesia has decreased from the previous year. Earnings growth ratio DI Jogjakarta and Gorontalo Province has increased from 2008-2010, instead of West Sumatra, West Nusa Tenggara, South Kalimantan, Southeast Sulawesi and West Papua and other provinces decreased fluctuate. Routine expenditure growth ratio Bengkulu province and Jakarta has increased from 2008-2010, instead of North Sumatra, Riau, Jambi, Bangka Belitung, West Nusa Tenggara, South Kalimantan, Central Sulawesi, Maluku and Papua and other provinces decreased fluctuate. The ratio of development expenditure growth Aceh province, Jambi, Central Java, Yogyakarta, West Kalimantan, Central Kalimantan, Central Sulawesi, West Sulawesi and West Papua has increased from 2008-2010, instead of North Sumatra, Lampung, East Nusa Tenggara, South Sulawesi and Papua and other provinces decreased fluctuate. Kruskal Wallis test results different that there is no significant difference in the financial performance of the provincial government as seen from the 2008-2010 period Indonesi efficiency ratio, revenue growth, revenue growth, growth in routine expenditure and development expenditure growth, so that the others there is a difference.

Keywords: *Financial Performance, Independence, PAD Effectiveness, Efficiency, Activity, Growth.*

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