

ABSTRACT

The purpose of this study is to analyze the financial performance of the Provincial Government of Yogyakarta Special Region in 2011-2014 with regional financial independence ratio, the degree of decentralization ratio, liquidity ratio, debt ratio, dependency ratio. Financial data from 2011-2014 obtained from the Department of Revenue Finance and Asset Management of DIY, and analysis instrument using descriptive method. Based from the result of financial performance analysis of the Provincial Government of Yogyakarta Special Region Ccalculated from regional financial independence ratio of 95.7%, the degree of decentralization of 48.5%, the liquidity ratio consists of a current ratio of 157.309, a quick ratio of 121.265, cash ratio of 119.514, working captial to total assets ratio of 0.081. Then the ratio of debt consisting of debt to equity ratio of 0.00003, debt to total capital assets of 0.00007, debt to income ratio of 0.0034, debt service coverage ratio of 456.427 and dependency ratio of 51.05%.

Keyword : *regional financial ratio, regional financial reports, financial performance.*