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SKRIPSI

**ANALISIS KINERJA KEUANGAN KABUPATEN SIJUNJUNG  
DENGAN KABUPATEN DHARMASRAYA**

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**ABSTRACT**

This study aims to determine the development of pemekaran area, compare how the area before pemekaran, after the expansion and comparison with the pemekarannya children. This research was conducted in Sijunjung Regency with Dharmasraya Regency. Where the parent region is the division of Sijunjung and the expansion of children is Dharmasraya District. The method used in this study is using the Ratio of Local Own Revenue Efficiency, Regional Financial Efficiency Ratio, Expense Efficiency Ratio, Growth Ratio, and Ratio of Regional Financial Independence. That is by doing the calculation and analyze the financial statements of local governments and then compare the results of the analysis. Based on the calculation and ratio analysis shows the parent regions of expansion ie Sijunjung District increased after the expansion, compared with before the expansion. When compared with the area of children pemekarannya Dharmasraya District, the calculation ratio shows Sijunjung District is better than Dharmasraya District.

**Keywords :Ratio of Local Original Income Efficiency, Local Financial Efficiency Ratio, Expense Efficiency Ratio, Growth Ratio and Ratio of Regional Independence.**

