



JURUSAN AKUNTANSI

FAKULTAS EKONOMI

UNIVERSITAS ANDALAS

UNIVERSITAS ANDALAS

SKRIPSI

PERBANDINGAN KINERJA KEUANGAN DAERAH

**KABUPATEN KEPULAUAN MENTAWAI, KABUPATEN PADANG
PARIAMAN, DAN KOTA PARIAMAN**

TAHUN 2010-2014

Oleh:

DWI MORA ANGGIANI FARADILA HASIBUAN

1310531070

Dosen Pembimbing:

FIRDAUS, SE., M.Si., Ak.

*Diajukan Untuk Memenuhi Sebahagian Dari Syarat-syarat Guna
Memperoleh Gelar Sarjana Ekonomi*

PADANG

2017



No Alumni
Universitas

**DWI MORA ANGGIANI
FARADILA HASIBUAN**

No Alumni Fakultas

BIODATA

a). Tempat/Tgl Lahir: Tebingtinggi/19 Juli 1996 b). Nama Orang Tua: Syarif Fadilla Hasibuan dan Jumilawati c). Fakultas: Ekonomi d). Jurusan: Akuntansi e). No.Bp: 1310531070 f). Tanggal Lulus : 2 Oktober 2017 g). Predikat lulus: Sangat Memuaskan h). IPK: 3.01 i). Lama Studi: 4 Tahun 2 Bulan j). Alamat Orang Tua: Dusun VIII Laut Dendang, Simpang Empat, Desa Sei Rampah, Sumatera Utara.

Perbandingan Kinerja Keuangan Daerah Kabupaten Kepulauan Mentawai, Kabupaten Padang Pariaman, dan Kota Pariaman Tahun 2010-2014.

Skripsi oleh: Dwi Mora Anggiani Faradila Hasibuan

Pembimbing: Firdaus, SE., M.Si, Ak.

ABSTRACT

Financial analysis is an attempt to identify financial features based on available financial statements. This study aims to analyze the financial performance of the Regional Government of Mentawai Island, Padang Pariaman Regency, and Pariaman City, in terms of analysis of Regional Revenue and Expenditure Budget (APBD) financial ratios consisting of Efficiency Expenditure Ratio, Local Own Revenue Effectiveness Ratio (PAD), and Regional Financial Independence Ratio. The result of research using financial ratios show that the three ratios have different result. For the efficiency ratio of expenditure gives the result of Padang Pariaman Regency as an inefficient area in budgeting its regional expenditures, the effectiveness ratio of PAD gives the result Pariaman City as area with highest PAD revenue, and ratio of regional financial independence gives the result Regency of Mentawai Island as area with highest result although the third of region is still in very low self-reliance criteria.

Keywords: Financial Analysis, Financial Performance, Local Government, Financial Ratio.