



**DEPARTMENT OF ACCOUNTING**

**FACULTY OF ECONOMICS**

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**THESIS**

**FINANCIAL PERFORMANCE ANALYSIS OF THE PARIAMAN CITY  
GOVERNMENT IN 2014-2018**

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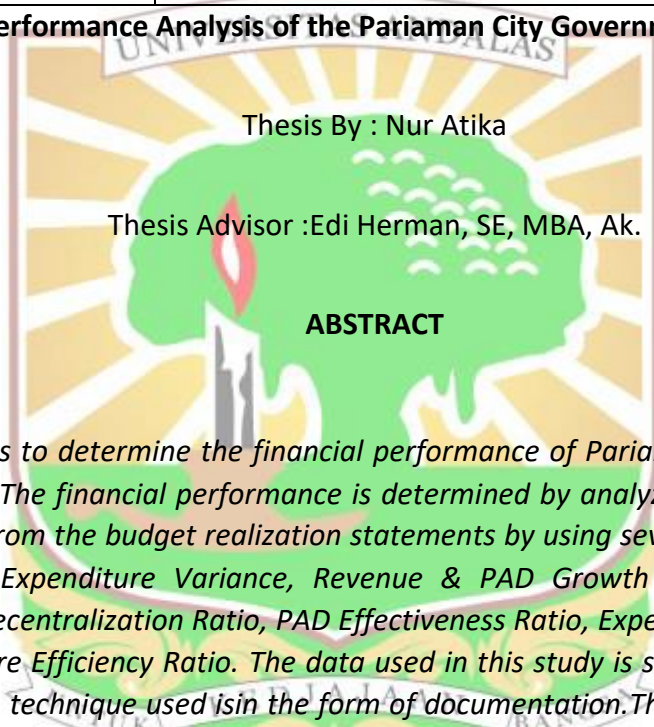
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**Financial Performance Analysis of the Pariaman City Government in 2014-2018**



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**ABSTRACT**

*This study aims to determine the financial performance of Pariaman City Government in 2014-2018. The financial performance is determined by analyzing the revenues and expenditures from the budget realization statements by using several ratios. The ratios are Revenue & Expenditure Variance, Revenue & PAD Growth Ratio, Independence Ratio, Fiscal Decentralization Ratio, PAD Effectiveness Ratio, Expenditure Growth Ratio, and Expenditure Efficiency Ratio. The data used in this study is secondary data, so the data collection technique used is in the form of documentation. The results of this study show that the financial performance of the Pariaman City Government is still not optimal. Although the Local Revenue & Expenditure have been managed effectively, but not yet efficient. The degree of Pariaman City Government independency has also been very low, as well as the implementation of fiscal decentralization. Most of revenue and expenditure realization in each period did not achieve the targets already set. The growth of revenue and expenditure from each period to the next period have also been fluctuative.*

**Keywords :** *Financial Performance, Revenue Variance, Expenditure Variance, Revenue Growth Ratio, PAD Growth Ratio, Independence Ratio, Fiscal Decentralization Ratio, PAD Effectiveness Ratio, Expenditure Growth Ratio, Expenditure Efficiency Ratio*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui kinerja keuangan Pemerintah Kota Pariaman pada periode 2014-2018. Kinerja keuangan ditentukan dengan menganalisis pendapatan dan pengeluaran dari Laporan Realisasi Anggaran (LRA) dengan menggunakan beberapa rasio. Rasio-rasio tersebut adalah Varians Pendapatan & Belanja, Rasio Pertumbuhan Pendapatan & PAD, Rasio Kemandirian, Rasio Desentralisasi Fiskal, Rasio Efektivitas PAD, Rasio Pertumbuhan Belanja, dan Rasio Efisiensi Belanja. Data yang digunakan dalam penelitian ini adalah data sekunder, sehingga teknik pengumpulan data yang digunakan adalah dalam bentuk dokumentasi. Hasil penelitian ini menunjukkan bahwa kinerja keuangan Pemerintah Kota Pariaman masih belum optimal. Meskipun Pendapatan & Belanja daerah telah dikelola secara efektif, tetapi belum efisien. Tingkat kemandirian Pemerintah Kota Pariaman juga sangat rendah, begitu juga dengan penerapan desentralisasi fiskal. Sebagian besar realisasi pendapatan dan pengeluaran di setiap periode tidak mencapai target yang telah ditetapkan. Pertumbuhan pendapatan dan pengeluaran dari setiap periode ke periode berikutnya juga berfluktuasi.

**Kata Kunci** : Kinerja Keuangan, Varians Pendapatan, Varians Belanja, Rasio Pertumbuhan Pendapatan, Rasio Pertumbuhan PAD, Rasio Kemandirian, Rasio Desentralisasi Fiskal, Rasio Efektivitas PAD, Rasio Pertumbuhan Belanja, Rasio Efisiensi Belanja

