

## ABSTRACT

Bayu Andri Setiyawan. 2013. Thesis. Title: " Financial Performance Analysis of Local Government Efficiency Sidoarjo Against Revenue in 2007-2011 (Studies in DPPKAD districts. Sidoarjo) ”

Supervisor : Ulfi Kartika Oktaviana, SE, M. Ec, Ak

Keywords : Financial Performance, Revenue, Efficiency

---

---

The use of ratio analysis in the public sector, particularly the budget and its realization has not done so in theory there is no unanimous agreement on behalf of its rules and norms. However, analysis of the ratio of the actual budget should be done to improve the quality of financial management. In addition to increasing the quantity of financial management, analysis of the ratio of the actual budget can also be used as a tool to assess the effectiveness of decentralization because this policy is to provide flexibility for local governments to manage local finances should be able to improve the financial performance of the region concerned. The rise of the discussion of local finance. objectives with respect to this research. To find out the effect on the financial performance of the efficient use of PAD Sidoarjo regency in the last five years (2007-2011).

Types of research used in this research is quantitative research. Quantitative research is a method that aims to transform the raw data set into a form that is easy to understand, in the form of concise information, in which the results of research and analysis is described in a scientific paper which of these analyzes will be formed a conclusion. Data analysis techniques used are: classical assumption test, regression test, t test and F test

Financial performance in the Sidoarjo region last five years proved well. This can be seen by calculating the ratio of the independence, effectiveness ratio, and the ratio of growth from year 2007 to 2011. Sidoarjo PAD efficiency in the last five years proved to be efficient. This dpat seen through the calculation of the efficiency ratio PAD 2007-2011. Partially, Independence Ratio, Ratio Economical Sidoarjo significant effect on the efficiency of PAD in the last five years (2007-2011). Partially, the ratio Effectiveness Ratio, Growth Ratio, Total Expenditure Sidoarjo district budget does not significantly influence the efficiency of PAD in the last eight years (2007-2011). Simultaneously, the ratio Independence Ratio, Ratio Effectiveness, Growth Ratio, Total Expenditure Budgets, Ratio Economical significant effect on the efficiency of PAD in the last eight years (2007-2011)