

ABSTRAK

Skripsi atas Judul “Analisis Pengukuran Kinerja Keuangan Dalam Pengelolaan Anggaran Pendapatan dan Belanja Daerah Di Provinsi Jawa Timur Tahun 2020-2022” ditulis atas nama Iva Lisrohkhatin, NIM. 126406202135, dan di bawah bimbingan pembimbing Zaki Bahrun Ni’am, S.Pd., M.Akun.

Provinsi Jawa Timur merupakan Provinsi dengan 29 kabupaten serta 9 kota yang mempunyai potensi ekonomi yang besar mencakup aspek pertanian, perdagangan, pariwisata, perhotelan, peternakan, perikanan, dan industri pengolahan. Tujuan penelitian ini adalah untuk menganalisa kinerja keuangan Anggaran Pendapatan dan Belanja Daerah Di Provinsi Jawa Timur pada Tahun 2020-2022 dengan berdasarkan (1) Analisis varians pendapatan, (2) Analisis pertumbuhan pendapatan, (3) Rasio kemandirian, (4) Rasio ketergantungan, (5) Derajat desentralisasi, (6) Analisis varians belanja, (7) Rasio efisiensi belanja.

Jenis penelitian yang digunakan ialah kuantitatif deskriptif. Sumber data diperoleh dari laporan keuangan APBD mencakup keseluruhan daerah di Provinsi Jawa Timur Tahun 2019-2022 melalui laman resmi yang dipublikasikan oleh Kementerian Keuangan. Sampel atas penelitian yang dilakukan merupakan keseluruhan dari populasi penelitian mencakup wilayah atau daerah di Provinsi Jawa Timur yaitu 38 Kabupaten/Kota di Provinsi Jawa Timur. Teknik analisis data mencakup analisis varians belanja, analisis pertumbuhan belanja, rasio kemandirian, rasio ketergantungan, derajat desentralisasi, analisis varians belanja, dan rasio efisiensi belanja.

Hasil penelitian memaparkan bahwa Provinsi Jawa Timur Tahun 2020-2022 berdasarkan (1) Analisis varians pendapatan masuk kategori *favourable variance* dengan besar persentase 102,74%, (2) Analisis pertumbuhan pendapatan tergolong pertumbuhan yang turun dengan nilai persentase -1,28%, (3) Rasio kemandirian menunjukkan pola hubungan partisipatif yang angka persentase sebesar 51,29%, (4) Rasio ketergantungan masuk kriteria sedang dengan persentase sebesar 61,06%, (5) Derajat desentralisasi tergolong cukup dan persentase sebesar 31,31%, (6) Analisis varians belanja masuk kriteria *favourable variance* serta nilai persentase sebesar 93,61%, dan (7) Rasio efisiensi belanja tergolong efisien dengan angka persentase 93,61%.

Kata kunci: Kinerja keuangan, APBD, Analisis pendapatan, Analisis belanja

ABSTRACT

The thesis entitled "Analysis of Financial Performance Measurement in Managing Regional Revenue and Expenditure Budgets in East Java Province for 2020-2022" was written in the name of Iva Lisrohkhatin, NIM. 126406202135, and under the guidance of supervisor Zaki Bahrn Ni'am, S.Pd., M.Akun.

East Java Province is a province with 29 districts and 9 cities which have great economic potential including aspects of agriculture, trade, tourism, hospitality, animal husbandry, fisheries and the processing industry. The purpose of this study was to analyze the financial performance of the Regional Budget in East Java Province in 2020-2022 based on the following factors (1) Income variance analysis, (2) Income growth analysis, (3) Independence ratio, (4) Dependency ratio, (5) Degree of decentralization, (6) Analysis of spending variances, (7) Shopping efficiency ratio.

The type of research used is descriptive quantitative. The data source is obtained from APBD financial reports covering all regions in East Java Province for 2019-2022 through the official website published by the Ministry of Finance. The sample for the research carried out was the entire research population covering regions or areas in East Java Province, namely 38 Regencies/Cities in East Java Province. Data analysis techniques included spending variance analysis, spending growth analysis, independence ratio, dependency ratio, degree of decentralization, analysis of spending variances, and shopping efficiency ratios.

The results of the study explained that East Java Province in 2020-2022 based on (1) Revenue variance analysis is included in the favorable variance category with a percentage of 102.74%, (2) Revenue growth analysis is classified as downward growth with a percentage value of -1.28%, (3) The independence ratio shows a participatory relationship pattern with a percentage of 51, 29%, (4) The dependency ratio is classified as moderate with a percentage of 61.06%, (5) The degree of decentralization is classified as sufficient and a percentage of 31.31%, (6) The expenditure variance analysis is classified as favorable variance criteria and a percentage value of 93.61%, and (7) The expenditure efficiency ratio is classified as efficient with a percentage of 93.61%.

Keywords: Financial performance, APBD, income analysis, expenditure analysis