

## **ABSTRAK**

### **ANALISIS PERBANDINGAN KINERJA KEUANGAN PEMERINTAH DAERAH KABUPATEN DAN KOTA DI PULAU JAWA DAN KALIMANTAN**

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Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan pemerintah daerah kabupaten dan kota di Pulau Jawa dan Kalimantan. Populasi yang digunakan adalah pemerintah daerah kabupaten dan kota di pulau Jawa dan Kalimantan sebanyak 169 kab/kota. Adapun teknik sampel yang digunakan adalah *Purposive Sampling*. Sedangkan sampel yang digunakan sebanyak 167 pemerintah daerah kab/kota di Pulau Jawa dan Kalimantan. Metode penelitian yang digunakan adalah metode deskriptif komparatif dengan pendekatan kuantitatif. Uji Hipotesis yang digunakan adalah 2 teknik uji beda yaitu *t-test independent two sample* dan uji *Mann Whitney* setelah sebelumnya dilakukan uji normalitas. Hasil penelitian menunjukkan terdapat perbedaan kinerja keuangan diantara pemerintah daerah di Pulau Jawa dan Kalimantan dalam rasio kemandirian, rasio rasio efektifitas, aktivitas belanja tidak langsung dan rasio aktivitas belanja langsung, rasio pertumbuhan pendapatan asli daerah, rasio pertumbuhan pendapatan daerah, rasio pertumbuhan belanja tidak langsung, dan rasio pertumbuhan belanja langsung. Hasil penelitian juga menunjukkan bahwa kinerja keuangan pemerintah daerah kabupaten dan kota di pulau Jawa dalam ukuran nilai rata-rata kinerja keuangan lebih baik dibandingkan pemerintah daerah kabupaten dan kota di pulau Kalimantan.

Kata Kunci: Kinerja Keuangan Pemerintah Daerah, *Mann Whitney*, dan *t-test independent two sample*.

**ABSTRACT****COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE OF THE  
LOCAL GOVERNMENT IN THE DISTRICT AND THE CITY IN THE  
ISLAND OF JAVA AND BORNEO**

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*This study aims to determine the differences in the financial performance of local government in the districts and cities in the Island of Java and Borneo. The population used is the local government of the districts and cities in Java Island and Borneo amounted to 169 districts/cities. The sampling technique used was purposive sampling. While the sample used is amounted to 167 local government of the districts/cities in the Island of Java and Borneo. The method used is comparative descriptive method with quantitative approach. Hypothesis test used is 2 difference test technique which are t-test independent two sample and Mann Whitney test after the normality test is done. The results shows there are differences between the financial performance of local governments in the Island of Java and Borneo in the self-sufficiency ratio, the effectiveness ratio, , the ratio of indirect expenditure activity and the ratio of direct expenditure activity the ratio of the growth on the local revenue, the ratio of the growth on the original local revenue, the ratio of indirect expenditure growth, and the ratio of direct expenditure growth. The results also shows that the financial performance of local government in the districts and cities on the island of Java is in the average value of financial performance which is better than the government on the district and the city the of Kalimantan.*

*Keywords: Financial Performance of Local Government, Mann Whitney, and t-test independent two samples.*