COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE
GOVERNMENT OF THE DISTRICT CITY SE-SUMATRA

by
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Abstract

The purpose of this study to examine and analyze the differences in the local government's financial performance period WTP_WDP opinion and local government financial performance period TW_TMP opinion on the district / city in Sumatra 2007-2011. The study population in 151 districts / cities in Sumatra opinion that increased revenues in 2007 until 2011. The unit of analysis in this study is LKPD (Government Finance Report) Audited in districts / cities in Sumatra for the years 2007-2011. Therefore, as many as 68 will be used as the unit of analysis LKPD this study. Data were analyzed using analysis of different test (Independent sample t test). The results showed that the performance of local government finance period WTP_WDP opinion is no more and no different with the local government's financial performance period TW_TMP opinion, as measured by four indicators, namely independence ratio, the ratio of effectiveness, efficiency ratio, and the ratio of activity in the districts / cities in Sumatra years 2007-2011, as well as financial performance Parent no more and no different to the financial performance of local governments Child / Expansion

Keywords: Financial Performance, Local Self-Reliance Ratio, Ratio Effectiveness, Efficiency Ratio, Ratio Activity and Audit Opinion