ABSTRACT

DIFFERENCES OF REGIONAL FINANCIAL PERFORMANCE BEFORE AND AFTER SPECIAL AUTONOMY IN DISTRICT / CITY NANGGROE ACEH DARUSSALAM AND PAPUA PROVINCE

By

MELI FITRIANI

Special autonomy is an area that has a special treatment from the central government, because of the privilege in the area. The special treatment has been given the existence of special rights by the central government, such as the allocation of the funds and the distribution of wealth serving area larger than the area that do not bear the special autonomy status. This study aims to obtain empirical evidence whether there are regional differences in financial performance before and after special autonomy in the form of fiscal decentralization, regional financial efficiency, and financial activities in the area of districts / cities in Aceh and Papua.

The sources of data in this study were obtained from the realization of the district budget / cities in Aceh and Papua (www.djpk.depkeu.go.id). The selection of samples in this study were obtained by using the method of purposive judgment sampling. Based on predetermined criteria, then gained five districts / cities in Aceh province and two districts in Papua province. Hypothesis testing is performed using paired sample t test and wilcoxon signed rank test.

The results of this study indicate that there are regional differences in financial performance before and after special autonomy in the form of fiscal decentralization, regional financial efficiency, and financial activities in the area of districts / cities in Aceh and there were no regional differences in financial performance before and after special autonomy in the form of fiscal decentralization, regional financial efficiency, and financial activities in the area of districts / cities in Papua province.

Keywords: financial performance and autonomy blood