

## **ABSTRAK**

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**Analisis Kinerja Keuangan Pemerintah Daerah Kabupaten dan Kota Di Provinsi Jawa Barat Pada Tahun 2015 – 2017 Dan Ditinjau Dari Sudut Pandang Islam**

### **Uraian Abstrak**

Penelitian ini bertujuan untuk menganalisis Kinerja Keuangan Kabupaten dan Kota di Provinsi Jawa Barat pada tahun 2015-2017 dan mengetahui kemampuan kinerja keuangan yang dilihat dari : (1) Rasio Derajat Desentralisasi Fiskal, (2) Rasio Kemandirian Keuangan Daerah, (3) Rasio Efektivitas PAD, (4) Rasio Efisiensi Keuangan Daerah, dan (5) Rasio Keserasian. Penelitian ini merupakan penelitian deskriptif kuantitatif. Pengumpulan data pada penelitian ini menggunakan metode dokumentasi. Berdasarkan hasil penelitian menunjukkan bahwa Kinerja Keuangan Pemerintah Daerah Kabupaten dan Kota di Provinsi Jawa Barat dilihat dari (1) Rasio Derajat Desentralisasi Fiskal dapat dikategorikan Cukup, karena rata-ratanya sebesar 22,47% (2) Rasio Kemandirian Keuangan Daerah pola hubungannya masih tergolong dalam pola hubungan konsultatif karena rata-rata besarnya rasio ini sebesar 33,84% (3) Rasio Efektivitas PAD efektivitas kinerja keuangan Kabupaten dan Kota di Provinsi Jawa Barat Sangat efektif karena rata-rata efektivitasnya di atas 100% yaitu 102,73%. (4) Rasio Efisiensi Keuangan Daerah dapat dikatakan kurang efisien karena rata-rata efisiensi keuangan daerah Kabupaten dan Kota di Provinsi Jawa Barat sebesar 93,84% (5) Rasio Keserasian diketahui bahwa rata-rata belanja operasi daerah masih sangat tinggi yaitu 76,26% dibandingkan dengan rata-rata belanja modal sebesar 21,35% sehingga dapat dikatakan Pemerintah Daerah masih kurang memperhatikan pembangunan daerah.

Kata Kunci: Kinerja Keuangan Pemerintah Daerah, Rasio Derajat Desentralisasi Fiskal, Rasio Kemandirian Keuangan Daerah, Rasio Efektivitas PAD, Rasio Efisiensi Keuangan Daerah, dan Rasio Keserasian.

## **ABSTRACT**

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***Analysis of Financial Performance of District and City Governments in West Java Province in 2015 - 2017 and in Islamic Perspective***

### *Abstract Description*

*This study aims to analyze the Financial Performance of Districts and Cities in West Java Province in 2015-2017 and determine the ability of financial performance as seen from: (1) Fiscal Decentralization Degree Ratio, (2) Regional Financial Independence Ratio, (3) PAD Effectiveness Ratio, (4) Regional Financial Efficiency Ratio, and (5) Harmony Ratio. This research is quantitative descriptive. Data collection in this study uses the documentation method. The data analysis technique used is quantitative descriptive with the formula: Fiscal Decentralization Degree Ratio, Regional Financial Independence Ratio, PAD Effectiveness Ratio, Regional Financial Efficiency Ratio, and Harmony Ratio. Based on the results of the study show that the Financial Performance of District and City Governments in West Java Province seen from (1) Fiscal Decentralization Degree Ratio can be categorized Enough, because the average is 22.47% (2) The ratio of Regional Financial Independence the relationship pattern is still classified in consultative relationship pattern because the average size of this ratio is 33.84% (3) PAD Effectiveness Ratios of the effectiveness of the financial performance of Financial Performance of Districts and Cities in West Java Province Regency Very effective because the average effectiveness is above 100%, 102.73%. (4) The Regional Financial Efficiency Ratio can be said to be less efficient because the average financial efficiency of the Regencies and Cities in West Java Province is 93.84% (5) The Harmony Ratio is known that the average regional operating expenditure is still very high at 76.26 % compared to the average capital expenditure of 21.35% so it can be said that the Regional Government still does not pay much attention to regional development.*

***Keywords: Regional Government Financial Performance, Fiscal Decentralization Degree Ratio, Regional Financial Independence Ratio, PAD Effectiveness Ratio, Regional Financial Efficiency Ratio, and Harmony Ratio.***