

Analisis Kinerja Realisasi Pendapatan dan Belanja Daerah Kota Semarang Tahun Anggaran 2012 - 2014

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ABSTRAK

Penelitian ini dimaksudkan untuk menilai Kinerja Keuangan Pemerintah Daerah Kota Semarang dengan menggunakan Analisis Rasio keuangan terhadap Laporan Realisasi APBD Kota Semarang tahun anggaran 2012 - 2014. Metode dalam penelitian ini menggunakan metode deskriptif dengan jenis data kualitatif berupa gambaran umum Kota Semarang dan jenis data kuantitatif berupa Laporan realisasi Anggaran Pendapatan dan Belanja Daerah Kota Semarang tahun anggaran 2012 - 2014. Analisis yang digunakan adalah dengan menghitung rasio pendapatan, rasio desentralisasi fiskal, rasio efektivitas pajak daerah, rasio varians anggaran belanja, rasio keserasian belanja, serta rasio efisiensi pajak daerah. Perhitungan dan analisis yang dihasilkan dapat ditarik kesimpulan bahwa kinerja Pemerintah Kota Semarang tahun anggaran 2012 - 2014 sudah cukup baik dan cukup mampu mengelola pendapatan. Pemerintah Kota Semarang sangat efektif dalam mengelola penerimaan pajak daerah meskipun masih mengalami fluktuasi. Sedangkan menurut rasio efisiensi belanja, pemerintah sudah optimal dalam menghemat anggaran

Kata Kunci : Rasio Desentralisasi Fiskal; Rasio Efektivitas Pajak Daerah; Rasio Keserasian Belanja; Rasio Efisiensi Belanja

Performance Analysis of Revenue Realization and Expenditure of Semarang Government (Fiscal Year 2012 to 2014)

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ABSTRACT

This study aims to assess the financial performance of Semarang Government by using the Financial Ratio Analysis on the Semarang Government Realization Report of Revenue and Expenditure budget fiscal year 2012 to 2014. The method in this research is descriptive method with qualitative data in the form of a general overview of Semarang and type of quantitative data in the form of realization report of Semarang Revenue and Expenditure Budget fiscal year 2012 to 2014. The analysis used is by calculating the ratio of income, ratio of fiscal decentralization, ratio the effectiveness of local taxes, budget variance ratio, ratio of expenditure harmony, as well as the ratio of local tax efficiency. Based on the calculation and analysis of the financial performance of local government, it can be concluded that the performance of Semarang government fiscal year 2012 to 2014 has been quite good and quite capable of managing revenue. Semarang Government is very effective in managing local tax revenue, although it is still fluctuating. Meanwhile, according to the ratio of the efficiency of expenditure, the government has been optimal in saving budget.

Keyword : Fiscal decentralization ratio; Local tax effectiveness ratio; Harmony expenditure ratio; Expenditure efficiency ratio