ABSTRAK

Rismaulani Putri 2025.Analisis Realisasi Pendapatan Asli Daerah Terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Nabire. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Hasanuddin dan Saida Said.

Penelitian ini bertujuan untuk menganalisis realisasi Pendapatan Asli Daerah (PAD) terhadap kualitas kinerja keuangan Pemerintah Daerah Kabupaten Nabire selama periode 2019 hingga 2024. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan menggunakan data sekunder yang diperoleh dari Laporan Realisasi Anggaran (LRA) Pemerintah Kabupaten Nabire. Penilaian kinerja keuangan daerah dilakukan melalui analisis rasio Derajat Desentralisasi Fiskal, Pertumbuhan PAD, ketergantungan Keuangan Daerah, dan kemandirian keuangan daerah. Hasil penelitian menunjukkan bahwa rasio derajat desentralisasi fiskal PAD Kabupaten Nabire tergolong sangat rendah, dengan rata-rata sebesar 5%, yang menunjukkan bahwa target pendapatan belum memenuhi.. Namun, pertumbuhan PAD cenderung fluktuatif, dengan rata-rata -0,98%, dan penurunan tajam sebesar -19,8% pada tahun 2023. Sementara itu, rasio ketergantungan fiskal terhadap dana transfer pusat sangat tinggi, dengan rata-rata 95,4%, sedangkan rasio kemandirian fiskal daerah hanya sebesar 4,6%, yang termasuk dalam kategori sangat rendah.

Kata kunci: Pendapatan Asli Daerah, Kinerja Keuangan Daerah, derajat desentralisasi fiskal, pertumbuhan, Ketergantungan , Kemandirian.

ABSTRACT

Rismaulani Putri. 2025. *Analysis of the Realization of Local Own-Source Revenue on the Financial Performance of the Regional Government of Nabire Regency.* Undergraduate Thesis. Accounting Department, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Hasanuddin and Saida Said.

This study aims to analyze the realization of Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) and its impact on the financial performance quality of the Regional Government of Nabire Regency during the 2019–2023 period. The research method used is descriptive quantitative, with secondary data obtained from the Regional Government's Budget Realization Reports (LRA). The assessment of financial performance was conducted using fiscal ratios, including Fiscal Decentralization Degree, PAD Growth, Financial Dependency Ratio, and Regional Financial Independence Ratio. The results show that the Fiscal Decentralization Degree of Nabire Regency is categorized as very low, with an average of 5%, indicating that PAD contributes minimally to total regional revenue. PAD growth fluctuated, with an average of –0.98%, and experienced a sharp decline of –19.8% in 2023. Meanwhile, the fiscal dependency ratio on central government transfers is very high, averaging 95.4%, while the regional financial independence ratio is only 4.6%, which is considered very low.

Keywords: Local Own-Source Revenue, Regional Financial Performance, Fiscal Decentralization Degree, Growth, Dependency, Independence.