ABSTRACT

ULFA, Ratio Analysis of Regional Financial Performance in Assessing Regional Financial Performance in Gorontalo District, Batudaa District. Supervised by FELMI D. LANTOWA, SE., M.Ak.sebagai ketua dan LUKFIAH IRWAN RADJAK SE., M. Ak. Sebagai anggota

In order to achieve the economic development of a country, financing is needed with a fair, transparent and efficient financial distribution system. So it is very important for local governments to pay great attention to the performance of regional financial management. The purpose of this study is based on the formulation of the problems previously mentioned, namely to find out and identify how the ratio of regional financial performance in Gorontalo Regency is. The results of the study show that the ratio of regional financial performance in Gorontalo Regency during the period 2017-2021 shows that all financial ratios have decreased from 2017 to 2020. Then in 2021, it begins to experience improvements in terms of increasing financial performance when viewed from various financial ratios. So that the Gorontalo Regency Government must be able to maximize the potential that exists in the region to be able to improve financial performance which is generally lower than 2017

Keywords: Financial Performance, Regional Original Income, Financial Ratios