

ABSTRAK

Penelitian ini berjudul “Analisis Kinerja Keuangan Pada Dinas Pariwisata Kepemudaan dan Olahraga Kabupaten Sarolangun periode 2018-2021”. Penelitian ini bertujuan untuk mengetahui bagaimana kinerja keuangan Dinas Pariwisata Kepemudaan dan Olahraga Kabupaten Sarolangun. Penelitian ini merupakan penelitian kuantitatif deskriptif. Teknis analisis data yang digunakan deskriptif kuantitatif dengan perhitungan rumus Rasio Efektivitas, Rasio Efisiensi, Rasio Kemandirian, Rasio Keserasian Belanja. Hasil analisis menunjukkan bahwa kinerja keuangan Dinas Pariwisata Kepemudaan dan Olahraga Kabupaten Sarolangun Periode 2018-2021 dilihat dari Rasio Efektivitas sebesar 83,75% dikategori kurang efektif karena target yang ditetapkan berdasarkan potensi riil daerah kurang baik. Rasio efisiensi tergolong sangat efektif karena rata-rata rasio efesiensinya sebesar 367,5%. Rasio Kemandirian tahun 2018 sampai dengan tahun 2021 berada dalam pola hubungan delegatif. Sedangkan Rasio Keserasian Belanja dikategorikan sangat baik, karena rata-rata rasio keserasian belanja sebesar 92,5%.

Kata kunci : Kinerja Keuangan, Rasio Efektivitas, Rasio Kemandirian, Rasio Keserasian Belanja

ABSTRACT

This research is entitled "Financial Performance Analysis at the Youth and Sports Tourism Office of Sarolangun Regency for the period 2018-2021". This study aims to determine how the financial performance of the Youth and Sports Tourism Office of Sarolangun Regency. This research is a descriptive quantitative research. Technical analysis of the data used is descriptive quantitative with the calculation of the formula of Effectiveness Ratio, Efficiency Ratio, Independence Ratio, Shopping Harmony Ratio. The results of the analysis show that the financial performance of the Youth and Sports Tourism Office of Sarolangun Regency for the 2018-2021 period seen from the Effectiveness Ratio of 83.75% is categorized as less effective because the targets set based on the real potential of the area are not good. The efficiency ratio is classified as very effective because the average efficiency ratio is 367.5%. The Independence Ratio in 2018 to 2021 is in a delegative relationship pattern. Meanwhile, the shopping compatibility ratio is categorized as very good, because the average shopping compatibility ratio is 92.5%.

Keywords : Financial Performance, Effectiveness Ratio, Independence Ratio, Shopping Harmony Ratio

