ABSTRACT

Financial Performance Analysis of Budget Realization Report to the Approach of West Java Provincial Government Fiscal Year 2009

The research was conducted at the Regional Bureau of Finance Secretariat of the Government of West Java Province. The main purpose of this study was to determine the financial performance analysis approach to the budget realization report on the Government of West Java Province. Based on these objectives, it is known the results of the analysis of financial performance to approach the budget realization report on the Government of West Java Province.

The method used in this research is descriptive method, which is a method of describing an outcome of research but not used to make broader conclusions. The data was collected by conducting direct observation of the object to be diiteliti and literature conducted by reading and studying books related to the problem

Budget realization report even though it is the general purposive, but not all users can understand the financial statements properly. Therefore, analysis of budget realization reports are needed to assist users of financial statements in understanding the report so it can be used for decision making. Data were analyzed by comparing the post-post budget reports. The results of this study indicate that the performance of the Government of West Java Province in 2009 showed a good performance.

Key words : Performance, Budget Realization Report