

**ANALISIS KINERJA KEUANGAN PEMERINTAHAN DAERAH  
SEBELUM DAN SESUDAH COVID-19 (STUDY KASUS**

**PADA PEMERINTAHAN DAERAH JAMBI )**

**SKRIPSI**

**Diajukan Guna Memenuhi Syarat Untuk Mendapatkan Gelar**

**Sarjana Ekonomi**



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## **ABSTRAK**

*This research aims to provide empirical evidence regarding differences in company financial performance before and during the covid-19 pandemic. The approach used in this research uses a comparative descriptive method, namely an approach used to analyze data by describing or illustrating the data that has been collected as it is and with the aim of making conclusions that apply to the general public or generalizations.*

*The analytical tool used in this research is the effectiveness ratio.*

*The PAD effectiveness ratio shows the regional government's ability to mobilize PAD revenues according to targets (mahmudi,2010).the PAD effectiveness ratio is calculated by comparing the actual PAD revenue with the PAD revenue target or previously budgeted.*

*The effectiveness ratio criteria according to mahsun (2012),are:*

- 1) If the value obtained is less than 100% ( $x < 100\%$ ) it means it is not effective.*
- 2) If the value obtained is equal to 100% ( $x = 100\%$ ) it means that the effectiveness is balanced.*
- 3) If the value obtained is more than 100% ( $x > 100\%$ ) it means it is effective.*

