Jurnal Perspektif Pembiayaan dan Pembangunan Daerah (The Journal of Perspectives on Financing and Regional Development) is referred to be a forum for the delivery of scientific thought and analysis in the field of economics especially related to financing and regional development for faculty staff, researchers, alumni, students and broad community. The journal is published into four times a year in January, April, July and October. The editor receives articles that have unpublished yet in any media, either inside or outside the country. The online version of this journal is available at http://online-journal.unja.ac.id/index.php/JES

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Table of Contents

Table of Contents i
From Editor ii
Analysis for corruption and decentralization (Case study: earlier decentralization era in Indonesia)
Joko Tri Haryanto; Esther Sri Astuti S.A. 207
Socio-economic determinants of tourism trips by Jambi residents
Hardiani; Amril 219
Road map bureaucracy reform public service government Provincial Riau
Trio Saputra; Bunga Chintia Utami 231
Distribution development strategy of corn processed (corn stick and corn dodol) production to achieve corn competitive product market in Gorontalo Province
Amir Halid; Mohammad Ikbal Bahuwa; Zainudin Antuli; Irawati Abdul 245
The effect of financial performance on state-owned banks credit in Indonesia
Syamsurijal Tan; Lidya Anggraeni 259
From Editor

Since volume 4 number 4, all articles in the Journal of Perspectives on Financing and Regional Development are published in English version. This is the first step to transform a previous journal version to be an international journal version and related to reach wider readers. In volume 4 number 4 is presented five articles that come from various circles both academics and practitioners. Hopefully in the next issue can be presented articles with issues and from more diverse circles.

Happy joy reading