DAFTAR ISI

ABSTRAK ........................................................................................................................................... i

ABSTRACT ........................................................................................................................................... ii

KATA PENGANTAR ......................................................................................................................... iii

DAFTAR ISI ......................................................................................................................................... v

DAFTAR GAMBAR .......................................................................................................................... ix

DAFTAR TABEL ................................................................................................................................... x

BAB I PENDAHULUAN ................................................................................................................... 1

A. Latar Belakang Penelitian .......................................................................................................... 1

B. Identifikasi Masalah .................................................................................................................... 13

C. Rumusan Masalah ...................................................................................................................... 14

D. Tujuan Penelitian ....................................................................................................................... 15

E. Kegunaan Penelitian .................................................................................................................. 17

F. Kerangka Pemikiran .................................................................................................................. 19

BAB II TINJAUAN PUSTAKA ........................................................................................................ 23

A. Penelitian Terdahulu ................................................................................................................. 23

B. Tinjauan Teoretis ....................................................................................................................... 27

   1. Administrasi Publik .................................................................................................................. 27

   2. Keuangan Negara .................................................................................................................... 30

   3. Akuntansi Pemerintah .......................................................................................................... 31
4. Perencanaan Anggaran ................................................................. 32
5. Laporan Keuangan ....................................................................... 38
6. Klasifikasi Anggaran dalam Laporan Keuangan ......................... 41
7. Hubungan Perencanaan Anggaran dan Laporan Keuangan .......... 44

BAB III METODOLOGI PENELITIAN ............................................. 46
A. Metode Penelitian ........................................................................ 46
B. Populasi dan Sampel ..................................................................... 48
C. Jenis Data ..................................................................................... 50
D. Variabel Penelitian ....................................................................... 51
E. Teknik Pengumpulan Data ............................................................ 55
F. Teknik Pengelolaan Data ............................................................... 56
G. Teknik Analisis Data ..................................................................... 63
H. Tempat dan Jadwal Penelitian ....................................................... 66

BAB IV HASIL PENELITIAN DAN PEMBAHASAN ........................... 69
A. Gambaran Umum Badan Keuangan Daerah .................................. 69
B. Deskripsi Hasil Penelitian .............................................................. 75
C. Pembahasan Hasil Penelitian ........................................................ 113

BAB V KESIMPULAN DAN SARAN ............................................... 117
A. Kesimpulan .................................................................................. 117
B. Saran ........................................................................................... 119

DAFTAR PUSTAKA .............................................................................. 121

LAMPIRAN-LAMPIRAN .................................................................... 124
DAFTAR GAMBAR

Gambar 1.1 Kerangka Pemikiran ................................................................. 22
Gambar 3.1 Garis Kontinum ................................................................. 59
Gambar 4.1 Bagan Struktur BKD Kabupaten Bandung ....................... 70
Gambar 4.2 Garis Kontinum Signifikansi ................................................. 78
Gambar 4.3 Garis Kontinum Fleksibilitas ................................................. 80
Gambar 4.4 Garis Kontinum Relavansi .................................................... 82
Gambar 4.5 Garis Kontinum Kepastian ................................................... 85
Gambar 4.6 Garis Kontinum Ketelitian ................................................... 87
Gambar 4.7 Garis Kontinum Adaptabilitas ................................................. 89
Gambar 4.8 Garis Kontinum Waktu ......................................................... 92
Gambar 4.9 Grafik Pie Variabel Perencanaan Anggaran ...................... 93
Gambar 4.10 Garis Kontinum Relavan ..................................................... 95
Gambar 4.11 Garis Kontinum Andal ....................................................... 98
Gambar 4.12 Garis Kontinum Dapat Dibandingkan .................. 100
Gambar 4.13 Garis Kontinum Dapat Dipahami .......................... 102
Gambar 4.14 Grafik Pie Variabel Laporan Keuangan ....................... 103
DAFTAR TABEL

Tabel 2.1 Penelitian Terdahulu ............................................................................................................................................................................. 23
Tabel 3.1 Data Pegawai BKD Kab.Bandung Berdasarkan Pendidikan .............................................. 49
Tabel 3.2 Operasional Variabel Penelitian ................................................................................................. 53
Tabel 3.3 Alternatif Jawaban dan Bobot Nilai Pernyataan ........................................................................ 57
Tabel 3.4 Interprestasi Koefisien Kolerasi ................................................................................................. 61
Tabel 3.5 Jadwal Penelitian ......................................................................................................................... 67
Tabel 4.1 Tanggapan Responden Mengenai Signifikasi ................................................................. 77
Tabel 4.2 Tanggapan Responden Mengenai Fleksibilitas ........................................................................ 79
Tabel 4.3 Tanggapan Responden Mengenai Relavansi ............................................................................. 81
Tabel 4.4 Tanggapan Responden Mengenai Kepastian ............................................................................. 83
Tabel 4.5 Tanggapan Responden Mengenai Ketelitian ............................................................................. 86
Tabel 4.6 Tanggapan Responden Mengenai Adaptabilitas ..................................................................... 88
Tabel 4.7 Tanggapan Responden Mengenai Waktu ................................................................................. 90
Tabel 4.8 Tanggapan Responden Mengenai Relavan ............................................................................. 94
Tabel 4.9 Tanggapan Responden Mengenai Andal ................................................................. 96
Tabel 4.10 Tanggapan Responden Mengenai Dapat Dibandingkan ......................... 99
Tabel 4.11 Tanggapan Responden Mengenai Dapat Dipahami .......................... 101
Tabel 4.12 Hasil Uji Validitas .................................................................................... 104
Tabel 4.13 Hasil Kolerasi Koefisien ................................................................. 106
Tabel 4.14 Interpretasi Koefisien Kolerasi .......................................................... 106
Tabel 4.15 Hasil Uji Reabilitas .................................................................................. 107
Tabel 4.16 Hasil Analisis Koefisien Determinasi ........................................... 108
Tabel 4.17 Hasil Analisis Regresi Linier Sederhana ........................................ 110
Tabel 4.18 Hasil Uji t ......................................................................................... 111
Tabel 4.19 Hasil Uji F ......................................................................................... 112