

## ABSTRAK

### **Melania Dwi Lestari (1188010116) : “Pengaruh Kualitas Sumber Daya Manusia Terhadap Realisasi Anggaran Di Sekretariat Daerah Kabupaten Bandung”**

Penelitian dalam rangka penulisan skripsi ini dilakukan dalam upaya mencari tahu korelasi antara Kualitas Sumber Daya Manusia dengan Realisasi Anggaran Di SETDA Kabupaten Bandung. Penelitian ini dilatarbelakangi karena adanya permasalahan mengenai realisasi anggaran yang kurang optimal, dengan adanya naik serta turunnya pencapaian realisasi anggaran.

Capaian dari penelitian ini yakni mencari tahu tingkat korelasional antara Kualitas Sumber Daya Manusia dengan Realisasi Anggaran Di SETDA Kabupaten Bandung secara segmental maupun serentak. Teori yang digunakan dalam penelitian yakni teori Kualitas Sumber Daya Manusia dikemukakan Matutina (2001) dan teori Realisasi Anggaran oleh Indra Bastian (2010).

Teknik yang digunakan ialah kuantitatif. Dengan pengambilan sample menggunakan teknik *stratified sampling*, dilihat dari standar yang telah ditetapkan, khusus perwakilan SETDA Rezim Bandung di segmen TU, Pengelola Pemanfaatan dan Penata Keuangan, berjumlah 30 orang. Strategi pemilahan informasi atau data memanfaatkan teknik untuk menyebarluaskan jajak pendapat (*quisioner*). Metode analisis data menggunakan *validity test*, *reliability test*, *simple linear regression test*, *partial test*, *simultaneous test*, *correlation coefficient test* dan *coefficient of determination test*.

Berdasarkan hasil temuan penelitian menunjukkan bentuk korelasi yang positif tetapi tidak berpengaruh besar antar variabel kualitas sumber daya manusia dengan realisasi anggaran. Diyakini dalam penemuan dari adanya pengujian secara simultan, nilai *coefficient of determination* sebesar 0,086. Kesimpulan yang dapat diambil yakni korelasi antara X dan Y hanya sebesar 8,6% yang termasuk dalam kategori rendah. Maka dapat disimpulkan tingkat korelasional antara kualitas

sumber daya manusia dengan realisasi anggaran di SETDA Bandung tidak berpengaruh secara signifikan dan memiliki hubungan variabel yang positif.

**Kata Kunci : Kualitas Sumber Daya Manusia, Anggaran, Realisasi Anggaran**



## ABSTRACT

**Melania Dwi Lestari (1188010116): "The Influence of the Quality of Human Resources on Budget Realization at the Regional Secretariat of Bandung Regency".**

The research in the framework of writing this script was carried out in an effort to find out the correlation between the quality of human resources with the realization of the budget in the setda district of Bandung. This study was delayed due to problems regarding the realisation of a less optimal budget, and the rise and fall of the budgetary realisation

The achievement of this study is to find out the level of correlation between the quality of human resources with the realisation of budget in the settings of the residential district segmentally and simultaneously. Theory used in research is the theory of the quality of human resources presented in the morning (2001) and the theory of the realisation of estimates by the bastian senses (2010).

The techniques used are quantum. By sampling using the technique of stratified sampling, see from the standard that has been set, special representative of the Bandung regime in that segment, the financial manager and the financial manager, number of 30 people. Information or data classification strategy utilizes techniques to spread the opinion polls (quisioner). Data analysis method using validity test, reliability test, Simple linear regression test, Partial Testing, simultaneous test, correlation coefficient test and coefficient of determination test.

Based on the findings of research shows a positive but not significant form of correlation between the quality variables of human resources with the realisation of budget. Believed in the discovery of the existence of simultaneous tests, The coefficient of determination is 0,086. The conclusion that can be taken is that the corals of antiral x and y are only 8.6%, which are included in the low category. Then it can be concluded the correlation level between the qualities of human resources with the realisation of the budget in a significantly influenced and having a positive

variable relationship. **Keywords: Quality of Human Resources, Budget, Budget Realizatio**

