

Analisis pengaruh kesejahteraan masyarakat, faktor politik dan hasil pemeriksaan audit BPK terhadap opini audit LKPD Tahun 2009-2011 =
Analysis of welfare society political factors and diagnosis of audit finding toward local government audit opinion 2009-2011

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Abstrak

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Skripsi ini membahas mengenai pengaruh kesejahteraan masyarakat yang diukur dari Indeks Pembangunan Manusia, tingkat pendidikan, kesehatan dan pendapatan masyarakat serta fenomena politik dinasti dan jangka waktu pemilu dan hasil pemeriksaan audit terhadap opini audit pemerintah daerah di Indonesia pada periode 2009-2011. Penelitian ini adalah penelitian kuantitatif dengan cara meneliti parameter dari faktor kesejahteraan masyarakat, faktor politik dan faktor akuntansi pemerintahan. Hasil penelitian ini menyarankan bahwa peningkatan tingkat pendidikan dan proses politik adalah salah satu faktor yang berpengaruh terhadap akuntabilitas pemerintahan daerah.

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This thesis discusses about human development index as complex parameter of wealth, education and longevity, dynasty politic phenomenon and electoral time and also audit finding toward audit opinion of local government in Indonesia period 2009-2011. This study using a quantitative metodolofy to research the complex phenomenon based on agency theory and new public management. The conclusion of this thesis show that education and political factor are the most matter which affecting the accountability of loval government in Indonesia.

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