**DAFTAR ISI**

|  |  |
| --- | --- |
|  | Halaman |
| TANDA PERSETUJUAN SKRIPSI ......................................................  PERNYATAAN .....................................................................................  KATA PENGANTAR ............................................................................  ABSTRAK ..............................................................................................  DAFTAR ISI ...........................................................................................  DAFTAR TABEL.................................................................................... | i  ii  iii  vi  viii  xi |
| I. PENDAHULUAN............................................................................ | 1 |
| 1.1. Latar Belakang ..........................................................................  1.2. Perumusan Masalah ..................................................................  1.3. Tujuan Penelitian ......................................................................  1. 4. Manfaat Penelitian ....................................................................  1.5. Sistematika Penulisan ................................................................. | 1  4  5  5  6 |
| II. LANDASAN TEORI DAN TINJAUAN PUSTAKA....................... | 7 |
| 2.1. Laporan Keuangan Pemerintah..................................................  2.1.1. Jenis Laporan Keuangan Pemerintah .............................  2.1.2. Tujuan Pelaporan Keuangan............................................  2.1.3. Pengguna Laporan Keuangan Pemerintah......................  2.2. Karakteristik Kualitatif Laporan Keuangan..............................  2.3. Manfaat Laporan Keuangan......................................................  2.3.1. Manfaat Informasi Laporan Keuangan............................  2.3.2. Faktor Yang Mempengaruhi Pemanfaatan Laporan  Keuangan ........................................................................  2.4. Pengembangan Hipotesis..........................................................  2.4.1. Faktor Pendidikan dan Pemanfaatan Laporan Keuangan  Pemerintah Daerah ..........................................................  2.4.2. Faktor Pemahaman Akuntansi dan Pemanfaatan  Laporan Keuangan Daerah .............................................  2.4.3. Faktor Kesesuaian Informasi Yang Disajikan Di Dalam  Laporan Keuangan Dengan Informasi Yang Dibutuhkan  Pengguna.........................................................................  2.5. Kerangka Pemikiran.................................................................. | 7  9  11  14  16  19  19  22  24  24  25  26  28 |
| III. METODE PENELITIAN…….………………….…………….... | 29 |
| 3.1. Populasi dan Sampel Penelitian.................................................  3.2. Sumber Data dan Teknik Pengumpulan Data............................  3.3. Identifikasi dan Pengukuran Variabel ......................................  3.3.1. Tingkat Pendidikan..........................................................  3.3.2. Latar Belakang Pendidikan .............................................  3.3.3. Pengetahuan Akuntansi.................................................  3.3.4. Kesesuaian Antaran Informasi Yang Disajikan Di  Dalam Laporan Keuangan Dengan Informasi Yang  Dibutuhkan Pengguna...................................................  3.3.5. Pemanfaatan Laporan Keuangan Pemerintah Daerah ....  3.4. Teknik Pengujian Hipotesis. ....................................................  3.4.1. Pengujian Kualitas Data..................................................  3.4.2 Pengujian Asumsi Klasik ................................................  3.4.3. Pengujian Hipotesis ......................................................... | 29  31  31  32  32  33  34  35  36  36  37  38 |
| IV. ANALISIS HASIL DAN PEMBAHASAN…………….……….... | 42 |
| 4.1. Deskripsi Penelitian...................................................................  4.2. Hasil Pengujian Kualitas Data...................................................  4.2.1. Uji Validitas.....................................................................  4.2.2. Uji Reliabilitas.................................................................  4.3. Hasil Pengujian Asumsi Klasik. ..............................................  4.3.1. Uji Normalitas .................................................................  4.3.2. Uji Multikolinearitas........................................................  4.4. Pengujian Hipotesis dan Pembahasan........................................  4.4.1. Koefisien Determinasi (R2).............................................  4.4.2. Uji F.................................................................................  4.4.3. Uji t ................ .................................................................  4.4.4. Uji Hipotesis 1..................................................................  4.4.5. Uji Hipotesis 2..................................................................  4.4.6. Uji Hipotesis 3..................................................................  4.4.7. Uji Hipotesis 4..................................................................  V. SIMPULAN, KETERBATASAN DAN IMPLIKASI  PENELITIAN ...................................................................................  5.1. Simpulan ..................................................................................  5.2. Keterbatasan Penelitian ...........................................................  5.3. Implikasi ..................................................................................  DAFTAR PUSTAKA  LAMPIRAN | 42  45  45  46  47  47  48  48  48  49  50  51  52  53  54  56  56  57  58 |
|  |  |