

ABSTRAK

Penelitian ini bertujuan untuk (a) mendapatkan gambaran tentang faktor-faktor yang mempengaruhi pelaksanaan pelaporan keuangan partai politik yang ada di Madura, yaitu komitmen, kualitas sumber daya manusia, perangkat pendukung, motivasi, tekanan eksternal, dan ketidakpastian lingkungan, (b) mengetahui seberapa besar pengaruh dari komitmen, kualitas sumber daya manusia, perangkat pendukung, motivasi, tekanan eksternal, dan ketidakpastian lingkungan terhadap pelaksanaan pelaporan keuangan partai politik yang ada di Madura.

Penelitian ini menggunakan jenis data kuantitatif dengan melakukan penyebaran kuisioner terhadap responden. Teknik pengambilan sampel menggunakan purposive sampling. Adapun kriteria sampel dalam penelitian ini merupakan pengurus bendahara dan ketua DPC/DPD dari partai politik yang rata-rata memiliki kursi di DPRD masing-masing kabupaten. Model penelitian yang digunakan penulis adalah dengan menggunakan analisis statistik persamaan regresi linear berganda, adapun pengujian hipotesis dilakukan dengan uji signifikan parsial, dan koefisien determinan.

Hasil penelitian menemukan bahwa (a) komitmen, kualitas sumber daya manusia, perangkat pendukung, motivasi, tekanan eksternal, dan ketidakpastian lingkungan mampu menjelaskan pelaksanaan pelaporan keuangan partai politik di Madura sebesar 28,1%, (c) secara parsial, variabel komitmen, kualitas sumber daya manusia, perangkat pendukung, dan ketidakpastian lingkungan tidak berpengaruh signifikan terhadap pelaksanaan pelaporan keuangan partai politik di Madura. Sedangkan variabel motivasi memiliki pengaruh signifikan dengan arah korelasi negatif dan variabel tekanan eksternal memiliki pengaruh signifikan dengan arah korelasi positif terhadap pelaksanaan pelaporan keuangan partai politik di Madura.

Kata Kunci :Komitmen, Kualiatas Sumber Daya Manusia, Perangkat Pendukung, Motivasi, Tekanan Eksternal, Ketidakpastian Lingkungan, Pelaksanaan Pelaporan Keuangan Partai Politik

ABSTRACT

This research aims to (a) get a picture of the factors that influence the implementation of financial reporting of political organizations in Madura, namely commitment, human resource quality, supporting devices, motivation, external pressure, and environmental uncertainty, (b) know how much influence of commitment, human resource quality, supporting devices, motivation, external pressure, and environmental uncertainty on the implementation of financial reporting of political organizations in Madura.

This research uses quantitative data types by distributing questionnaires to respondents. Sampling technique using purposive sampling. The sample criteria in this research is the treasurer and the chairman of the DPC / DPD from political organizations which has the average of DPRD seats in each district. The research model used by the writer is using statistical analysis of multiple linear regression equation, while hypothesis testing is done by partial significant test, and coefficient determinant.

The results of the research found that (a) commitment, human resource quality, supporting devices, motivation, external pressure, and environmental uncertainty were able to explain the implementation of financial reporting of political organizations in Madura by 28.1%, (c) partially, commitment variable, human resource quality, supporting devices, and environmental uncertainty have no significant influence on the financial reporting of political organizations in Madura. While the motivation variable has a significant influence with the direction of negative correlation and external pressure variable has a significant influence with the direction of positive correlation to the implementation of financial reporting of political organizations in Madura.

Keywords: Commitment, Human Resource Quality, Supporting Devices, Motivation, External Pressure, Environmental Uncertainty, Implementation of Financial Reporting of Political Organizations.