

## ABSTRAK

### **“Pengaruh Penerapan Anggaran Berbasis Kinerja Terhadap Akuntabilitas Kinerja Instansi Pemerintah Daerah (Penelitian pada Satuan Kerja Perangkat Daerah Pemerintah Kota Bandung)”**

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Penelitian ini bertujuan untuk (1) mengetahui gambaran penerapan anggaran berbasis kinerja pada SKPD Pemerintah Kota Bandung, (2) mengetahui gambaran akuntabilitas kinerja instansi Pemerintah Daerah pada SKPD Kota Bandung, dan (3) mengetahui seberapa besar pengaruh penerapan anggaran berbasis kinerja terhadap akuntabilitas kinerja instansi Pemerintah Daerah Kota Bandung.

Jenis penelitian ini merupakan penelitian verifikatif dengan menggunakan metode penelitian survei. Teknik sampling yang digunakan adalah *Probability Sampling* dengan pendekatan *Proportionate Stratified Random Sampling*. Sampel pada penelitian ini adalah Satuan Kerja Perangkat Daerah Pemerintah Kota Bandung. Analisis data menggunakan analisis regresi sederhana. Sebelum melakukan uji hipotesis, terlebih dahulu dilakukan uji validitas dan reliabilitas, kemudian dilakukan uji hipotesis melalui uji t.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa (1) penerapan anggaran berbasis kinerja telah sepenuhnya dilaksanakan oleh Satuan Kerja Perangkat Daerah di Kota Bandung, (2) Akuntabilitas kinerja instansi pemerintah daerah sudah sepenuhnya dilaksanakan oleh Satuan Kerja Perangkat Daerah di Kota Bandung, dan (3) penerapan anggaran berbasis kinerja berpengaruh positif dan signifikan terhadap akuntabilitas kinerja instansi pemerintah daerah dengan pengaruh sebesar 43,8%, sedangkan sisanya sebesar 56,2% dipengaruhi oleh faktor-faktor lain yang tidak dibahas dalam penelitian ini.

**Kata Kunci :Anggaran Berbasis Kinerja, Akuntabilitas Kinerja Instansi Pemerintah Daerah.**

## **ABSTRACT**

### ***“The Influence of Performance-Based Budgeting on the Performance Accountability of Regional Government Agencies (Research on Regional Government Working Unit of Bandung Municipality)”***

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*The research aimed to (1) find the description of the implementation of performance based-budgeting on the Regional Government Working Unit of Bandung Municipality, (2) find the description of the performance accountability of regional government agencies at Regional Government Working Unit of Bandung Municipality, and (3) find how much the influence of the implementation of performance-based budgeting on the performance accountability of Regional Government Agencies of Bandung Municipality.*

*The type of research conducted was verificative, using survey as its method. The sampling technique used was probability sampling using the approach of proportionate stratified random sampling. The sample for this research was the Regional Government Working Unit of Bandung Municipality. Data were analyzed using simple regression analysis. Before hypothetical testing employing t-test was conducted, validity and reliability tests were first done.*

*Based on the results of the research, it can be concluded that (1) the implementation of performance-based budgeting has been fully executed by the Regional Government Working Unit at Bandung Municipality, (2) the performance accountability of regional government agencies has been fully implemented by the Regional Government Working Unit at Bandung Municipality, and (3) the implementation of performance-based budgeting had a positively significant influence on the performance accountability of regional government agencies for as much as 43.8%, while the rest 56.2% was influenced by other factors not discussed in the research.*

***Keywords: Performance-Based Budgeting, Performance Accountability of Regional Government Agencies.***