

ABSTRAK

Terpenuhinya pengetahuan mengenai dampak yang dirasa akuntabilitas kinerja Dinas Pekerjaan Umum Bina Marga Provinsi Jawa Timur melalui terapan anggaran berbasis kinerja dan sistem pelaporan keuangan merupakan tujuan diadakannya penelitian ini. Penelitian berjenis kuantitatif dengan melibatkan seluruh pegawai sebanyak 34 orang di Dinas Pekerjaan Umum Bina Marga, dilakukan sesuai prosedur sampel jenuh. Perhitungan data dibantu dengan Software SPSS Ver. 26 yang menghasilkan nilai 0,030 pada signifikansi uji-t anggaran berbasis kinerja merujuk pada pemahaman adanya dampak positif signifikan yang dirasa akuntabilitas kinerja oleh anggaran berbasis kinerja. Kemudian nilai 0,008 pada signifikansi uji-t sistem pelaporan keuangan merujuk pada pemahaman adanya dampak positif signifikan yang dirasa akuntabilitas kinerja oleh sistem pelaporan keuangan. Selanjutnya nilai 18,324 pada angka 0,000 dalam signifikansi uji-Fnya merujuk pada pemahaman tentang adanya dampak positif signifikan yang dirasa akuntabilitas kinerja oleh anggaran berbasis kinerja dan sistem pelaporan keuangan jika diterapkan bersama.

Kata kunci: Anggaran Berbasis Kinerja, Sistem Pelaporan Keuangan, Akuntabilitas Kinerja

ABSTRACT

The fulfillment of knowledge about the perceived impact of the performance accountability of the Public Works Department of Highways of East Java Province through the application of performance-based budgeting and financial reporting systems is the purpose of this research. The research is a quantitative type involving all 34 employees at the Public Works Department of Highways, carried out according to the saturated sample procedure. Data calculation is assisted by SPSS Ver Software. 26 which produces a value of 0.030 on the significance of the performance-based budgeting t-test refers to the understanding of the significant positive impact perceived by performance accountability by performance-based budgeting. Then the value of 0.428 on the significance of the t-test of the financial reporting system refers to the understanding that there is a significant positive impact on the perceived accountability of performance by the financial reporting system. Furthermore, the value of 18.324 at 0.000 in the significance of the F-test refers to an understanding of the significant positive impact perceived by performance accountability by performance-based budgeting and financial reporting systems if applied together.

Keywords : *Performance Based Budgeting, Financial Reporting System, Performance Accountability*