

INTISARI

Studi empiris ini dilakukan untuk membuktikan pengaruh kejelasan sasaran anggaran, pengendalian akuntansi, dan sistem pelaporan terhadap akuntabilitas kinerja instansi pemerintah daerah di tingkat satuan kerja perangkat daerah pada Kabupaten Tabanan, Bali. Responden dalam penelitian ini adalah kepala masing-masing Satuan Kerja Perangkat Daerah pada Kabupaten Tabanan, Bali.

Masing-masing variabel diukur dengan menggunakan kuesioner yang disebarakan kepada masing-masing Kepala Satuan Kerja Perangkat Daerah pada Kabupaten Tabanan, Bali. Sebanyak 41 eksemplar kuesioner disebarakan, dimana seluruhnya telah diisi dan dianalisis. Data yang diperoleh telah dianalisis dengan menggunakan metode regresi berganda dengan bantuan program SPSS versi 12.0. Hasil analisis menunjukkan bahwa Kejelasan Sasaran Anggaran, Pengendalian Akuntansi dan Sistem Pelaporan mempunyai positif dan signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah daerah di tingkat satuan kerja perangkat daerah pada kabupaten Tabanan, Bali. Hasil penelitian ini konsisten dengan hasil penelitian sebelumnya yang dilakukan oleh Hilmi (2004).

Kata kunci : kejelasan sasaran anggaran, pengendalian akuntansi, sistem

ABSTRACT

This study was empirical one that designed to proved the impact of the clarity in the budget goals, accounting control, and reporting system on the accountability of the institutional performance on the unit of working unit of region institution of the regional governments of the municipality of Tabanan, Bali. The respondents were the regional head of the working unit of region institution in municipality of Tabanan, Bali.

The variable measured with a questionnaires, filled out by the head regional of working unit of region institution of the municipality of Tabanan, Bali.

The number of questionnaires distributed to the respondents was 41 exemplars, while all of them that was submitted and analyzed. The data was analyzed using a multiple regression method with help of SPSS program version 12.0. The analysis results showed that the clarity in the budgetting goals, the accounting control, and the reporting system had a positive and significant impact on the accountability of the institutional performance of the government on the working unit of region institution of the municipality of Tabanan, Bali. Thus, the results of the study were consistent with those of previous study by Hilmi (2004).

Keywords : *the clarity in budgetting goals, the accounting control, the reporting system and the government accountability of the institutional performance*