ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh partisipasi penyusunan anggaran, kejelasan sasaran anggaran, akuntabilitas publik, dan kapasitas individu terhadap kinerja aparat pemerintah daerah. Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah Organisasi Perangkat Daerah (OPD) di lingkungan pemerintah Kota Surabaya. Teknik pengambilan sampel menggunakan metode *purposive sampling*.

Teknik pengumpulan data yang digunakan dalam penelitian ini menggunakan metode survei. Data yang digunakan adalah data primer berupa kuesioner yang dibagikan kepada responden. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Services Solutions*) versi 20.0.

Hasil penelitian ini menunjukkan bahwa partisipasi penyusunan anggaran, kejelasan sasaran anggaran, akuntabilitas publik, kapasitas individu berpengaruh positif terhadap kinerja aparat pemerintah daerah.

Kata Kunci: Partisipasi penyusunan anggaran, kejelasan sasaran anggaran, akuntabilitas publik, kapasitas individu berperngaruh positif terhadap kinerja aparat pemerintah daerah.

ABSTRACT

This research aimed to examine the effect of budgeting participation, budget goal clarity, public accountant, and individual capacity on the perfomance of local government official. While, the research was quantitative. Moreover, the population was Surabaya Regional Working Unit. Futhermore, the sampling collection technique used purposive sampling; which the sample was based on considered criteria.

The research used survey as the data collection technique. In line with, some questionnaires were given to the respondents. In addition, the data were primary. For the data analysis technique, it used multiple linear regression with SPSS (Statistical Product and Services Solution) 20.

The research result concluded budgeting participation had positive effect on the perfomance of local government official. Likewise, budget goal clarity had positive effect on the perfomance of local government official. Besides, public accountant had positive effect on the perfomance of local government official. As well as, individual capacity had positive effect on the perfomance of local government official.

Keyword: budgeting participation, budget goal clarity, public accountant, individual capacity had positive effect on the perfomance of local government official