ABSTRACK

This research aimed to examine the effect of budget participation, organization culture, and information technology on local government apparatus' performance. While, budget participation was measured by involvement, monitoring, evaluation, and implementation. Moreover, organization culture was measured by individual initiative, risk tolerance, effective communication, and environment internal control. Meanwhile, information technology was measured by the usage of information technology, and easiness of information access.Government performance is measured based on planning, implementation.

The research was quantitative with a comparative casual research type. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 48 samples from 16 village of Sedati sub-district. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Social Science) 25.

The Research result concluded budget participation affected local government apparatus' performance of Sedati sub-district. Likewise, organizatiion culture affected local government apparatus' performance of Sedati sub-district. On the other hand, information technology did not affect local government apparatus' performance of Sedati sub-district.

Keywords: Budget Participation, Organization Culture, Information Technology, Local Government Apparatus' Perfomance

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh partisipasi anggaran, budaya organisasi, dan teknologi informasi terhadap kinerja aparat pemerintah desa. Partisipasi anggaran diukur berdasarkan keterlibatan, pengawasan, evaluasi, dan pelaksanaan. Budaya Organisasi diukur berdasarkan inisiatif individual, toleransi terhadap resiko, komunikasi efektif, dan lingkungan pengendalian internal. Sedangkan teknologi informasi diukur menggunakan penggunaan teknologi informasi, dan kemudahan akses informasi. Kinerja pemerintah diukur berdasarkan perencanaan, pelaksanaan.

Jenis penelitian ini adalah penelitian kuantitatif dengan jenis penelitian kasual komperatif. Metode pengambilan sampel yang digunakan dalam penelitian ini yaitu metode *purposive sampling*. Berdasarakan metode *purposive sampling* tersebut diperoleh sampel sebanyak 48 dari 16 desa yang berada di wilayah Kecamatan Sedati. Metode analisis dalam penelitian ini menggunakan metode analisis linier berganda dengan menggunakan program SPSS versi 25.

Hasil penelitian menunjukan bahwa partisipasi anggaran berpengaruh terhadap kinerja aparat pemerintah desa di wilayah Kecamatan Sedati. Budaya organisasi berpengaruh terhadap kinerja aparat pemerintah desa di wilayah Kecamatan Sedati. Sedangkan teknologi informasi tidak berpengaruh terhadap kinerja aparat pemerintah desa di wilayah Kecamatan Sedati.

Kata kunci: Partisipasi anggaran, Budaya Organisasi, Teknologi Informasi, Kinerja Aparat Pemerintah Desa