ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kejelasan sasaran anggaran, pengendalian akuntansi, kualitas sumber daya manusia, dan sistem pelaporan terhadap akuntabilitas kinerja instansi pemerintah, dimana akuntabilitas kinerja instansi pemerintah merupakan bentuk pertanggungjawaban atas aktivitas dan kegiatan yang telah dilaksanakan.

Jenis penelitian ini adalah penelitian kuantitatif. Teknik pengumpulan data dalam penelitian ini menggunakan instrumen kuesioner yang dibagikan secara langsung kepada responden. Sampel dalam penelitian ini menggunakan metode *purposive sampling* yang berdasarkan kriteria. Jumlah sampel dalam penelitian ini sebanyak 73 responden. Metode analisis yang digunakan dalam penelitian ini yaitu model analisis regresi linier berganda dengan menggunakan program SPSS versi 25.

Hasil dari penelitian ini menunjukkan bahwa kejelasan sasaran anggaran berpengaruh positif terhadap akuntabilitas kinerja instansi pemerintah, artinya semakin baik kejelasan sasaran anggaran maka pegawai akan semakin mudah dalam mencapai tujuan atau target organisasi, sistem pelaporan berpengaruh positif terhadap akuntabilitas kinerja instansi pemerintah, artinya semakin baik sistem pelaporan yang dilakukan maka organisasi akan semakin mudah dalam memantau dan mengendalikan kinerjanya, sedangkan pengendalian akuntansi berpengaruh negatif terhadap akuntabilitas kinerja instansi pemerintah, artinya dengan adanya anggaran yang telah disusun secara jelas tidak dapat dimanfaatkan secara efektif dan efisien, dan kualitas sumber daya manusia berpengaruh negatif terhadap akuntabilitas kinerja instansi pemerintah, artinya penerimaan pegawai tidak didasarkan dengan latar belakang pendidikan yang dimiliki melainkan berdasarkan SOP yang telah ditetapkan oleh organisasi.

Kata kunci: kejelasan sasaran anggaran, pengendalian akuntansi, kualitas sumber daya manusia, sistem pelaporan, akuntabilitas kinerja instansi pemerintah

ABSTRACT

This research aimed to examine the effect of clarity of budget target, accounting control, human resource quality, and reporting system on the accountability of government institutions performance i.e. a form of responsibility for the activity and vent which has been conducted.

This research was quantitative. Furthermore, the data collection technique of this research used a questionnaire instrument which directly distributed to the respondent. Meanwhile, the research sample used the purposive sampling method based on the criteria. Moreover, the number of the research sample was 73 respondents. On the other hand, the analysis method of this research used multiple linear regressions analysis model with SPSS program 25 version.

The research result showed that clarity of budget target had a positive effect on accountability of government institutions performance, it meant that the better or the clarity of budget target, therefore, the employees would be easier to achieve the organization target, while reporting system had a positive effect on the accountability of government institutions performance it meant that the better of the reporting system conducted by the organization it will easier to control the performance. On the other hand, accounting control had a negative effect on the accountability of government institutions performance it meant that a budget that has been arranged was ineffective and inefficient to use, besides, the human resource quality had a negative effect on the accountability of government institutions performance it meant that the employees' acceptance was not based on education background otherwise it based on SOP determined by the organization.

Keywords: clarity of budget target, accounting control, human resource quality, reporting system, the accountability of government institutions performance

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