

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas, transparansi, dan pengendalian internal terhadap kinerja instansi pemerintah. Penelitian ini dilakukan pada Satuan Kerja Perangkat Daerah (SKPD) Kota Surabaya.

Jenis penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer melalui penyebaran kuesioner. Sampel diambil dengan menggunakan metode *purposive sampling* dan diperoleh sebanyak 100 responden. Data dianalisis menggunakan metode analisis regresi linier berganda yang diolah menggunakan program SPSS 25.

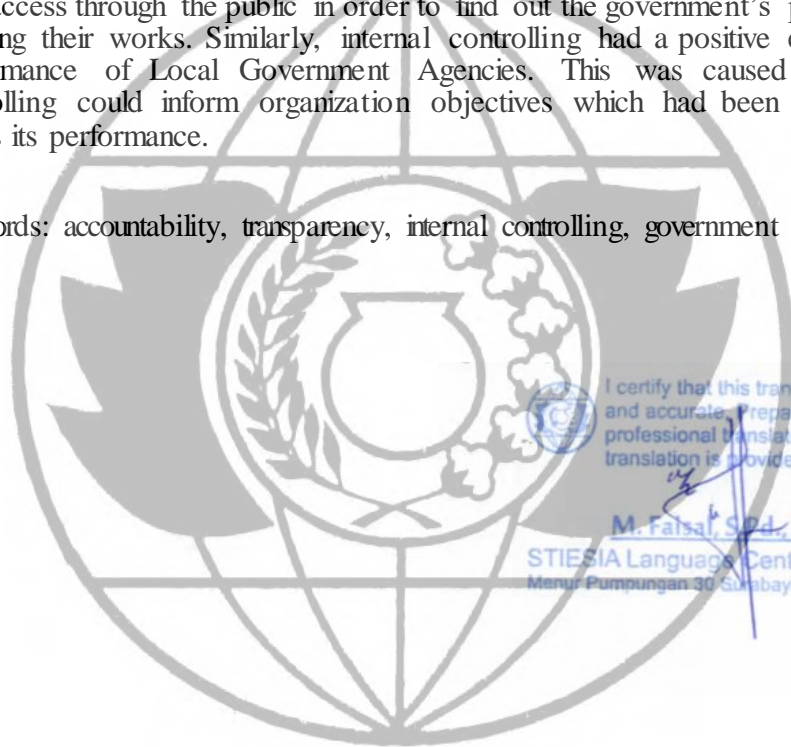
Hasil penelitian ini menunjukkan bahwa akuntabilitas berpengaruh positif terhadap kinerja pemerintah. Hal ini dikarenakan adanya akuntabilitas, masyarakat dapat mengetahui pelaksanaan kegiatan yang dilakukan sehingga berusaha untuk meningkatkan kinerja sebaik mungkin. Transparansi berpengaruh positif terhadap kinerja pemerintah. Hal ini dikarenakan transparansi dapat memberikan akses bagi masyarakat untuk mengetahui kinerja pemerintah dalam menjalankan tugasnya. Pengendalian internal berpengaruh positif terhadap kinerja pemerintah. Hal ini dikarenakan pengendalian internal dapat memberikan informasi dalam mencapai tujuan organisasi yang telah ditetapkan dan mengukur kinerja yang dilaksanakan.

Kata kunci: Akuntabilitas, Transparansi, Pengendalian Internal, Kinerja Pemerintah.

ABSTRACT

This research aimed to examine the effect of accountability, transparency, and internal controlling on the performance of Local Government Agencies. While, the research was held at Surabaya Local Government Agencies. This research was quantitative. Moreover the data were primary with questionnaires as the instrument. Furthermore, the data collection technique used purposive sampling. In line with, there were 100 respondents. Additionally, the data analysis used multiple linear regression with SPSS 25. The research result concluded that accountability had a positive effect on the performance of Local Government Agencies. This meant, thought accountability, the public could know the event's implementations. Therefore, they were encouraged to improved their performance as well as possible. Likewise, transparency had a positive effects on the performance of Local Government Agencies. It meant transparency could give access through the public in order to find out the government's performance in doing their works. Similarly, internal controlling had a positive effect on the performance of Local Government Agencies. This was caused as internal controlling could inform organization objectives which had been decided and assess its performance.

Keywords: accountability, transparency, internal controlling, government performance



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