

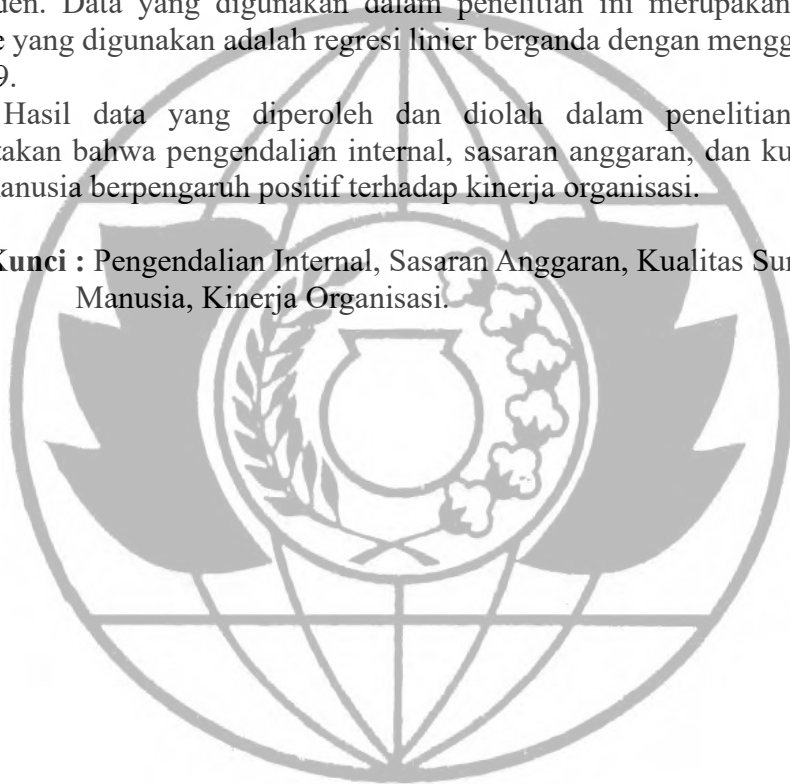
ABSTRAK

Penelitian ini bertujuan dalam menguji dan mengidentifikasi pengaruh pengendalian internal, sasaran anggaran, dan kualitas sumber daya manusia terhadap kinerja organisasi gereja di sidoarjo (GPIB).

Penelitian ini menggunakan populasi dengan kriteria sebagai pimpinan atau pendeta aktif, majelis aktif, pengurus aktif organisasi tingkat pelayan kategorial, dan pegawai kantor gereja di sidoarjo (GPIB Bethesda, GPIB Tiberias, dan GPIB Shalom). Jenis penelitian ini adalah kuantitatif. Penentuan sampel penelitian dilakukan dengan teknik *purposive sampling* yaitu pengambilan dengan cara menetapkan kriteria yang telah ditentukan. Diperoleh sampel data sebanyak 96 responden. Data yang digunakan dalam penelitian ini merupakan data primer. Metode yang digunakan adalah regresi linier berganda dengan menggunakan SPSS versi 29.

Hasil data yang diperoleh dan diolah dalam penelitian ini mampu menyatakan bahwa pengendalian internal, sasaran anggaran, dan kualitas sumber daya manusia berpengaruh positif terhadap kinerja organisasi.

Kata Kunci : Pengendalian Internal, Sasaran Anggaran, Kualitas Sumber Daya Manusia, Kinerja Organisasi.



ABSTRACT

This research aimed to examine and identify the effect of internal control, budget targets, and human resource quality on the church organization's performance in Sidoarjo (GPIB).

The population was leader or active pastor, active assembly, active management in the servant category, and church employees in Sidoarjo (GPIB Bethesda, GPIB Tiberias, and GPIB Shalom). Moreover, the research was quantitative. The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 96 respondents as the sample. Furthermore, the data were primary. The data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 29 version.

The result of the data which were collected and analyzed showed that internal control had a positive effect on the church organization's performance. Similarly, budget targets had a positive effect on the church organization's performance. Likewise, human resource quality had a positive effect on the church organization's performance.

Keywords: *Internal Control, Budget Target, Human Resource Quality, Organization Performance*



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