

**PENGARUH AKUNTABILITAS KEUANGAN, TRANSPARANSI
LAPORAN KEUANGAN, GAYA KEPEMIMPINAN, KOMITMEN
ORGANISASI, DAN SISTEM PENGENDALIAN INTERN PEMERINTAH
TERHADAP KINERJA PEMERINTAH DAERAH
(Studi Empiris pada SKPD di Kabupaten Sleman)**

**Afifah Choirunnisa
19200116**

STIE SBI YOGYAKARTA

ABSTRAKSI

Tujuan dari penelitian ini untuk menguji secara empiris pengaruh Akuntabilitas Keuangan, Transparansi Laporan Keuangan, Gaya Kepemimpinan, Komitmen Organisasi, dan Sistem Pengendalian Intern Pemerintah terhadap Kinerja Pemerintah Daerah. Penelitian ini dilakukan pada Satuan Kerja Perangkat Daerah (SKPD) di Kabupaten Sleman. Populasi dalam penelitian ini adalah pegawai SKPD di Kabupaten Sleman dan teknik pengambilan sampel dengan menggunakan *purposive sample method*. Responden pada penelitian ini Kepala SKPD, Sekretaris, Kepala Sub Bagian Keuangan, Kepala Sub Bagian Perencanaan, Sub Bagian Keuangan, dan Sub Bagian Perencanaan yang pernah terlibat dalam penyusunan dan pelaporan keuangan pemerintah sejumlah 100 responden. Teknik pengujian hipotesis dengan alat statistik non parametrik yang diolah menggunakan SPSS versi 24. Hasil penelitian ini menunjukkan bahwa secara parsial dan simultan variabel Akuntabilitas Keuangan, Transparansi Laporan Keuangan, Gaya Kepemimpinan, Komitmen Organisasi, dan Sistem Pengendalian Intern Pemerintah berpengaruh positif dan signifikan terhadap Kinerja Pemerintah Daerah.

Kata Kunci: Akuntabilitas Keuangan, Transparansi Laporan Keuangan, Gaya Kepemimpinan, Komitmen Organisasi, Sistem Pengendalian Intern Pemerintah, dan Kinerja Pemerintah Daerah.

**THE EFFECT OF FINANCIAL ACCOUNTABILITY, TRANSPARENCY OF
FINANCIAL REPORTS, LEADERSHIP STYLE, ORGANIZATIONAL
COMMITMENT, AND GOVERNMENT INTERNAL CONTROL SYSTEM
ON LOCAL GOVERNMENT PERFORMANCE
(Empirical Study on Regional Working Unit in Sleman Regency)**

**Afifah Choirunnisa
19200116**

STIE SBI YOGYAKARTA

ABSTRACT

The purpose of this study is to empirically examine the effect of Financial Accountability, Financial Report Transparency, Leadership Style, Organizational Commitment, and the Government's Internal Control System on Local Government Performance. The research was conducted at the Regional Working Unit in Sleman Regency. The population in this study were on Regional Working Unit employees in Sleman Regency and the sampling technique used was the purposive sample method. Respondents in this study were Heads of Regional Working Unit, Secretaries, Heads of Sub-Divisions of Finance, Heads of Sub-Divisions of Planning, Sub-Sections of Finance, and Sub-Sections of Planning who have been involved in compiling and reporting government finances totaling 100 respondents. Hypothesis testing techniques using non-parametric statistical tools were processed using SPSS version 24. The results of this study indicate that partially and simultaneously the variables Financial Accountability, Financial Report Transparency, Leadership Style, Organizational Commitment, and Government Internal Control Systems have a positive and significant effect on Government Performance Area.

Keywords: Financial Accountability, Financial Report Transparency, Leadership Style, Organizational Commitment, Government Internal Control System, and Local Government Performan.