

Pengaruh Penerapan Akuntansi Sektor Publik, Implementasi Anggaran Berbasis Kinerja dan Pengawasan Internal Terhadap Kinerja Instansi Pemerintah Desa Studi Empiris Pada Pemerintah Desa Di Kecamatan Klirong Kebumen.

Siti Ngaisah

19200304

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Akuntansi Sektor Publik, Implementasi Anggaran Berbasis Kinerja dan pengawasan internal terhadap kinerja instansi Pemerintah desa di kecamatan Klirong Kebumen. Penelitian ini termasuk penelitian kuantitatif. Penelitian dilaksanakan pada Pemerintah Desa di Kecamatan Klirong Kabupaten Kebumen kode Pos 54381 Provinsi Jawa Tengah. Terdapat tiga variabel independen yaitu akuntansi sektor publik (X1), implementasi anggaran berbasis kinerja (X2) dan pengawasan internal (X3), serta satu variabel dependen yaitu akuntabilitas kinerja instansi pemerintah desa (Y). Sampel dalam penelitian ini adalah pegawai pemerintah desa yang berjumlah 96 orang. Data yang digunakan dalam penelitian ini berupa data primer. Teknik analisis data menggunakan deskriptif. Hasil penelitian menyimpulkan: (1) Penerapan akuntansi sektor publik berpengaruh positif terhadap akuntabilitas kinerja instansi pemerintah desa, (2) Implementasi anggaran berbasis kinerja berpengaruh positif terhadap akuntabilitas kinerja instansi pemerintah desa, (3) Pengawasan internal berpengaruh positif terhadap akuntabilitas kinerja instansi pemerintah desa (4) Penerapan akuntansi sektor publik, implementasi anggaran berbasis kinerja dan pengawasan internal terhadap akuntabilitas kinerja instansi pemerintah desa di Kecamatan Klirong Kebumen, yang dibuktikan dari hasil pengujian hipotesis dimana signifikansi $0,00 < 0,05$, dengan pengaruh sebesar 72,3% dan selebihnya 27,7% dipengaruhi faktor lainnya.

Kata Kunci: akuntansi sektor publik, implementasi anggaran berbasis kinerja, pengawasan internal, dan Akuntabilitas kinerja instansi pemerintah.

The Influence of Application of Public Sector Accounting, Implementation of Performance-Based Budgeting and Internal Monitoring of the Performance of Village Government Agencies Empirical Studies on Village Governments in Klirong District, Kebumen.

Siti Ngaisah

19200304

ABSTRACT

This study aims to influence the implementation of Public Sector Accounting, Implementation of Performance-Based Budgeting and internal monitoring of the performance of village government agencies in Klirong sub-district, Kebumen. This research includes quantitative research. The research was carried out at the Village Government in Klirong District, Kebumen Regency, Postal Code 54381, Central Java Province. There are three independent variables, namely public sector accounting (X1), implementation of performance-based budgeting (X2) and internal control (X3), as well as one dependent variable, namely accountability for the performance of village government agencies (Y). The sample in this study were village government employees, totaling 96 people. The data used in this research is primary data. Data analysis technique using descriptive. The results of the study concluded: (1) The application of public sector accounting has a positive effect on the performance accountability of village government agencies, (2) The implementation of performance-based budgeting has a positive effect on the performance accountability of village government agencies, (3) Internal supervision has a positive effect on the performance accountability of village government agencies (4) The application of accounting public sector, implementation of performance-based budgeting and internal monitoring of performance accountability of village government agencies in Klirong Kebumen District, as evidenced by the results of hypothesis testing where the significance is $0.00 < 0.05$, with an influence of 72.3% and the remaining 27.7% influenced by other factors

Keywords: public sector accounting, implementation of performance-based budgeting, internal control, and government agency performance accountability.