

ABSTRAK

Penelitian ini bertujuan untuk menganalisis tentang determinan keberhasilan implementasi penganggaran berbasis kinerja pemerintah daerah. Hipotesis penelitian ini adalah akuntabilitas transparansi partisipasi, kualitas sumber daya manusia, praktik Sistem Pengendalian Intern Pemerintah (SPIP), peran pengawasan, penggunaan teknologi informasi, dan pemberian *reward and punishment* berpengaruh positif terhadap keberhasilan penganggaran berbasis kinerja. Sampel penelitian sebanyak 29 SKPD pada Pemerintah Kabupaten Sleman. Pengumpulan data dilakukan melalui penyebaran kuesioner kepada pegawai bagian perencanaan dan keuangan di SKPD Kabupaten Sleman dengan menggunakan metode *purposive sampling*. Data yang telah dikumpulkan diolah dengan menggunakan SPSS 23. Metode statistik yang digunakan untuk menguji hipotesis adalah analisis regresi linear berganda. Hasil uji hipotesis menunjukkan bahwa akuntabilitas transparansi partisipasi, kualitas sumber daya manusia, praktik SPIP, peran pengawasan berpengaruh positif terhadap keberhasilan penganggaran berbasis kinerja. Penelitian ini tidak dapat membuktikan adanya pengaruh penggunaan teknologi informasi dan pemberian *reward and punishment* terhadap keberhasilan penganggaran berbasis kinerja. Dengan demikian pemerintah daerah harus mempertimbangkan akuntabilitas transparansi partisipasi, kualitas sumber daya manusia, praktik SPIP, peran pengawasan dalam implementasi anggaran berbasis kinerja.

Kata kunci : Akuntabilitas Transparansi Partisipasi, Sumber Daya Manusia, Sistem Pengendalian Intern Pemerintah (SPIP), Pengawasan, Teknologi Informasi, *Reward and Punishment*, Anggaran Berbasis Kinerja.

ABSTRACT

This study has purposed to analyze the determinant of the success of performance-based budgeting implementation of local government. The hypothesis of this study is the accountability transparency participation, the quality of human resources, the implementation of Government Internal Control System (SPIP), the controlrole, use of information technology, and implementation of reward and punishment positive effect on the success of performance-based budgeting. The research sample is 29 unit of Sleman local government. Data collection was done through distributing questionnaires to planning and financial staff of the Sleman local government using the purposive sampling method. The data is processed by using SPSS version 23. The statistical method that is used this research to test the hypothesis is multiple linear regression. The results showed that the accountability transparency participation, the quality of human resources, the implementation of Government Internal Control System (SPIP), and the control role positive effect on the success of performance-based budgeting in the organization. The study can not prove the influence of use of information technology and implementation of reward and punishment to the success of performance-based budgeting. Thereby the local government should consider the accountability transparency participation, the quality of human resources, the implementation of Government Internal Control System (SPIP), and the supervisory role in the implementation of performance-based budgeting.

Keywords : Accountability transparency participation, human resources, Government Internal Control System (SPIP), control, information technology, reward and punishment, performance-based budgeting.