

## **ABSTRACT**

*This research aims to analyze the influence of performance based budgeting, budget goal clarity, reporting system and the adherence of the regulations on the performance accountability of government institution in DKI Jakarta Province.*

*The research was carried out in 43 government institutes in DKI Jakarta Province. Sampling was selected using total sampling method. Questionnaires were distributed to 86 respondents, but only 84 respondents who fill out questionnaires. Methods of data analysis using Smart PLS 3.00 software.*

*This research using a quantitative method that is explanatory that explain the casual relationship between the variables of research by testing the hypothesis. The results of this study found that the variable performance based budgeting and the adherence of regulation has positive significantly effect on the performance accountability of government institution. While budget goal clarity and reporting system has no effect on the performance accountability of government institution.*

*Keyword: performance based budgetin;, budget goal clarit;, reporting system; the adherence of the regulations; the performance accountability of government institution*



## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh anggaran berbasis kinerja, kejelasan sasaran anggaran, sistem pelaporan dan ketaatan pada peraturan perundangan terhadap akuntabilitas kinerja instansi pemerintah di Provinsi DKI Jakarta

Penelitian ini dilaksanakan pada 43 instansi pemerintah di Provinsi DKI Jakarta. Pengambilan sampel dilakukan dengan menggunakan teknik total sampling. Data dikumpulkan dengan menyebarkan kuesioner kepada 86 responden, namun hanya 84 responden yang mengisi kuesioner. Penelitian ini menggunakan metode kuantitatif yang bersifat *explanatory* yang menjelaskan hubungan kausal antara variabel-variabel penelitian melalui pengujian hipotesis. Hasil penelitian ini diketahui bahwa variabel anggaran berbasis kinerja dan ketaatan pada peraturan perundangan berpengaruh positif signifikan terhadap akuntabilitas kinerja instansi pemerintah. Sedangkan variabel kejelasan sasaran anggaran dan sistem pelaporan tidak berpengaruh terhadap akuntabilitas kinerja instansi pemerintah.

Kata kunci: anggaran berbasis kinerja; kejelasan sasaran anggaran; sistem pelaporan; ketaatan pada peraturan perundangan; akuntabilitas kinerja instansi pemerintah

