

ABSTRAK

Robiatul adawiyah. NIM 12.02.211.00025. Pengaruh Komitmen Organisasi, Penyempurnaan Sistem Administrasi, Sumberdaya, Penghargaan (*reward*), dan Sanksi (*punishment*) Terhadap Penyusunan APBD berbasis Kinerja (Study Pada Empat Pemerintah Daerah Di Madura). Dibawah bimbingan Junaidi, SE., Msi., Ak., CA dan Muhammad Syam Kusufi., SE., MSc.

Penelitian ini bertujuan memberikan bukti empiris pengaruh faktor komitmen organisasi, penyempurnaan sistem administrasi, sumberdaya, penghargaan (*reward*), dan sanksi (*punishment*) terhadap penyusunan APBD berbasis kinerja secara simultan dan parsial. Populasi pada penelitian ini adalah seluruh satuan kerja perangkat daerah pada empat pemerintah daerah di Madura. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Data yang digunakan dalam penelitian ini merupakan data primer yang diperoleh dari menyebarkan kuesioner. Sampel penelitian adalah Kepala SKPD dan Kasug. Perencanaan/program di empat kabupaten yang ada di Madura berjumlah 60 responden.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel komitmen organisasi, penyempurnaan sistem administrasi, sumberdaya, penghargaan (*reward*), dan sanksi (*punishment*), berpengaruh signifikan terhadap penyusunan APBD berbasis kinerja. secara parsial menunjukkan komitmen organisasi, penyempurnaan sistem administrasi, sumberdaya, dan sanksi (*punishment*) berpengaruh signifikan terhadap penyusunan APBD berbasis kinerja. namun variabel penghargaan (*reward*) tidak berpengaruh signifikan terhadap penyusunan APBD berbasis kinerja.

Kata kunci: *komitmen organisasi, penyempurnaan sistem administrasi, sumberdaya, penghargaan, sanksi dan penyusunan APBD berbasis kinerja*

ABSTRACT

Robiatul Adawiyah. NIM 12.02.211.00025. Influence of Organizational Commitment, Completion Systems Administration, Resource, Respect (reward), and sanctions (punishment) The Performance-based Budgeting (Study On Local Government Four In Madura). Under the guidance of Junaidi, SE., MSi., Ak., CA and Muhammad Sham Kusufi., SE., MSc

This study aims to provide empirical evidence of the influence of organizational commitment, refinement of administrative systems, resources, awards (reward), and sanctions (punishment) against performance-based budgeting simultaneously and partially. The population in this study are all working units in the four local governments in Madura. The sampling technique used was purposive sampling. The data used in this study are primary data obtained from distributing questionnaires. Samples were Chief SKPD and Kasug. Planning / programs in four regencies in Madura amounted to 60 respondents.

The results of the study indicated that simultaneous variable organizational commitment, refinement of administrative systems, resources, awards (reward), and sanctions (punishment), a significant effect on the performance-based budgeting. partially demonstrate organizational commitment, refinement of administrative systems, resources, and sanctions (punishment) significantly affects the performance-based budgeting. but variable awards (reward) did not significantly influence the performance-based budgeting.

Keywords: *organizational commitment, refinement of administrative systems, resources, awards (reward), sanctions (punishment) and a performance-based budgeting.*