

ABSTRACT

Farid Fajri, The Relationship Between Leadership Commitment, Training, Incentive, Central Government Support And Organizational Culture With The Effectiveness Of Performance Accountability System Of Government Institution. Under The Guidance of Dr. Prasetyono, S.E., M.Si, Ak. and Dr. Siti Musyarofah, S.E., M.Si., Ak, CA.

The purpose of this paper is to examine the association between leadership commitment, training, incentive, central government support and organizational culture with the effectiveness of Performance Accountability System of Government Institution (well known as SAKIP) implementation. This study uses quantitative method with questionnaire technique and deductive approach. The sampling technique used purposive sampling. The respondents are the officials that are involved and responsible in strategic planning and performance reporting of Government Institution. Data analysis used in this research is multiple linear regression analysis. The results indicate a significant relationship between the leadership commitment, training, incentive, central government support and organizational culture with the effectiveness of SAKIP implementation.

Keywords: effectiveness of SAKIP implementation, performance accountability system of government institution, leadership commitment, training, incentive, central government support, organisasional culture.

ABSTRAK

Farid Fajjri, Pengaruh Komitmen Pimpinan, Pelatihan, Insentif, Dukungan Pemerintah Pusat dan Budaya Organisasi terhadap Efektivitas Penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah. Dibawah bimbingan Dr. Prasetyono, S.E., M.Si, Ak. and Dr. Siti Musyarofah, S.E., M.Si., Ak, CA.

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh komitmen pimpinan, pelatihan, insentif, dukungan pemerintah pusat dan budaya organisasi terhadap efektivitas penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP). Penelitian ini menggunakan metode kuantitatif dengan teknik kuestioner dan pendekatan deduktif. Teknik pengambilan sampel menggunakan *purposive sampling* dengan responden terdiri dari pegawai organisasi perangkat daerah (OPD) yang terlibat dan bertanggung jawab dalam penyusunan perencanaan strategis dan laporan kinerja instansi pemerintah. Penelitian ini dianalisis menggunakan analisis regresi linear berganda dengan bantuan SPSS. Hasil penelitian menemukan bahwa komitmen pimpinan, pelatihan, insentif, dukungan pemerintah pusat dan budaya organisasi berpengaruh signifikan terhadap efektivitas penerapan SAKIP.

Kata kunci: efektivitas penerapan SAKIP, sistem akuntabilitas kinerja instansi pemerintah, komitmen pimpinan, pelatihan, insentif, dukungan pemerintah pusat, budaya organisasi