Pengaruh Anggaran Berbasis Kinerja Terhadap Efektivitas Realisasi Anggaran Di Desa Sukamantri

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Anggaran Berbasis Kinerja Terhadap Efektivitas Realisasi Belanja Di Desa Sukamantri.

Metode penelitian yang digunakan dalam penelitian ini adalah metode eksplanatori, yang mana informasi data diperoleh dari responden dengan menggunakan kuesioner. Penelitian ini dilakukan pada Desa Sukamantri, Kecamatan Ciawi, Kabupaten Tasikmalaya sebagai sampelnya. Metode analisis yang gunakan adalah metode analisis regresi sederhana pada taraf signifikan 5% dengan menggunakan program SPSS for Windows version 25.00.

Berdasarkan hasil penelitian ini, dapat disimpulkan bahwa anggaran berpengaruh positif terhadap efektivitas realisasi belanja di Desa Sukamantri, berdasarkan perhitungan koefisien korelasi sebesar 0.521, ini berarti ada hubungan yang cukup kuat antara variabel anggaran berbasis kinerja dengan variabel efektivitas realisais belanja di Desa Sukamantri. Adapun koefisiem determinasi anggaran berbasis kinerja terhadap efektivitas realisasi belanja di Desa Sukamantri sebesar 0.2714 atau sebesar 27.14% sehingga diharapka semua pengguna anggaran di Desa Sukamantri melaksanakan anggaran berbasis kinerja lebih baik lagi.

Kata kunci: Anggaran Berbasis Kinerja, Efektivitas Realisasi Belanja, Desa Sukamntri.

The Influence of Performance-Based Budgeting on the Effectiveness to Budget Realization in Sukamantri Village

ABSTRACT

This research aims to determine the effect of performance-based budgeting on the effectiveness of expenditure realization in Sukamantri village. The research method used in this research is an explanatory method, in which the main data is obtained from respondents by using a questionnaire. The sample of this research was Sukamantri Village, Ciawi District, Tasikmalaya Regency where the research was conducted. The analytical method used was a simple regression analysis method at a significant level of 5% using the SPSS for Windows version 25.00 program. Based on the results of this research, it showed that the budget had a positive effect on the effectiveness of expenditure realization in Sukamantri Village. It was based on the calculation of the correlation coefficient of 0.521showing that there was a strong enough relationship between the performance-based budget variables and the expenditure analysis effectiveness variable in Sukamantri Village. The coefficient of determination of performance-based budgets on the effectiveness of expenditure realization in Sukamantri Village was 0.2714 or 27.14% so it is hoped that all budget users in Sukamantri Village can implement performance-based budgets even better.

Keywords: Performance-based budget, Expenditure realization effectiveness, Sukamantri village.