

HUBUNGAN IMPLEMENTASI ANGGARAN BERBASIS KINERJA DENGAN KINERJA PEGAWAI PADA KANTOR DINAS PARIWISATA DAN KEBUDAYAAN PROVINSI JAWA BARAT

ABSTRAK

Anggaran Berbasis Kinerja adalah sistem penganggaran yang berorientasi pada output organisasi dan berkaitan sangat erat terhadap Visi, Misi dan Rencana Strategis organisasi. Tujuan penelitian ini mengetahui hubungan implementasi anggaran berbasis kinerja dengan kinerja Pegawai Dinas Pariwisata dan Kebudayaan Provinsi Jawa Barat. Penelitian dilakukan dengan metode deskriptif dengan pendekatan studi kasus. Populasi dalam penelitian ini adalah pegawai Dinas Pariwisata dan Kebudayaan Provinsi Jawa Barat. Teknik pengambilan sampel menggunakan metode purposive sampling diperoleh 72 responden pegawai dinas pariwisata. Instrumen yang digunakan dalam penelitian ini adalah kuesioner. Pengumpulan data menggunakan teknik analisis *Product Moment Pearson*. Dari hasil penelitian dapat disimpulkan bahwa ada hubungan yang cukup kuat antara implementasi anggaran berbasis kinerja dengan kinerja pegawai pada Dinas Pariwisata dan Kebudayaan Provinsi Jawa Barat sebesar 35,88%. Hasil penelitian ini diharapkan program yang bersangkutan dengan implementasi anggaran berbasis kinerja dapat dipertahankan dan lebih ditingkatkan untuk memberikan pelayanan kepariwisataan terhadap masyarakat baik lokal maupun internasional.

Kata Kunci : Implementasi Anggaran Berbasis Kinerja, Kinerja Pegawai Dinas.

***RELATIONS OF IMPLEMENTATION OF PERFORMANCE BASED
BUDGET ON THE EMPLOYEES PERFORMANCE AT THE CULTURE
AND TOURISM DEPARTMENT OF WEST JAVA PROVINCE***

ABSTRACT

Performance based budget is system which focused on the output of the organization and related very tightly with vision, mission and strategic plan of the organization .The purpose of this research to find out the relations of implementation of performance based budget on the employees performance at the Culture And Tourism Department of West Java Province. The research used descriptive methods with case approach study. Population in this research are the employees of Tourism And Culture Department West Java Province. The sampling technique used purposive sampling method obtained from 72 respondents. The instrument used in this research was questionnaire. The data was analyzed using Product Moment Pearson techniques. Results of this research showed that there was a correlation between the implementation of performance based budget with the performance of employees at the Department of Tourism And Culture West Java Province. From the results of this study concluded that there was fairly strong correlation between the implementation of performance-based budgeting with the performance of employees at the Department of Tourism and Culture of West Java Province amounted to 35.88%. The result expected the program is concerned with the implementation of performance-based budgeting can be maintained and further improved to provide tourism services to both local and international communities.

Keywords : Implementation of performance based budget, the employees performance.