

ABSTRAK

Setiap organisasi baik profit maupun non profit, dalam melaksanakan fungsi dan tanggungjawabnya memerlukan evaluasi yang memadai dalam rangka meningkatkan kinerja. Pembentukan pengendalian intern dalam rangka mendukung pencapaian tujuan organisasi, saat ini semakin berkembang sejalan perkembangan pemahaman bahwa pengendalian intern dapat mempengaruhi kinerja organisasi.

Penelitian berjudul Pengaruh Efektifitas Pengendalian Intern Terhadap Kinerja Organisasi Sektor Publik, tujuan penelitian untuk mengetahui pengendalian intern, untuk mengetahui kinerja organisasi dan untuk mengetahui pengaruh efektifitas pengendalian intern terhadap kinerja organisasi sektor publik di Dinas Bina Marga dan Pengairan Kota Bandung. Metode penelitian yang digunakan yaitu metode deskriptif analisis dengan pendekatan studi kasus, sedangkan teknik pengumpulan data melalui penelitian lapangan melalui kuesioner, observasi dan wawancara.

Berdasarkan hasil penelitian penulis dapat menarik kesimpulan secara keseluruhan, berdasarkan analisis statistik bahwa efektifitas pengendalian intern di Dinas Bina Marga dan Pengairan Kota Bandung sangat memadai yaitu sebesar 87%, hal tersebut terbukti dengan adanya komponen pengendalian intern yang efektif. Begitu pula dengan kinerja organisasi sektor publik di Dinas Bina Marga dan Pengairan Kota Bandung Sudah sangat baik yaitu sebesar 82%. Dari hasil penelitian dapat pula disimpulkan bahwa pengaruh efektifitas pengendalian intern terhadap kinerja organisasi di Dinas Bina Marga dan Pengairan Kota Bandung Sangat berpengaruh yaitu sebesar 72%. Sehingga penulis dapat menarik suatu kesimpulan yaitu “Pengendalian Intern yang memadai, akan berpengaruh terhadap Kinerja Organisasi Sektor Publik.”

Kata kunci: pengendalian intern, organisasi sektor publik

ABSTRACT

Every organization both profit and non-profit in implementing the functions and responsibilities, requires an adequate evaluation to improve its performance. The establishment of internal control in supporting the achievement of organization's objectives currently is developing in line with the understanding that the internal control may influence the organization performance.

The research is entitled, "Influence Effectiveness of Internal Control on Performance of Public Sector Organization". The research purpose is to determine the internal control, the organization performance and the influence of the internal control effectiveness to the performance of public sector organization in the Department of Highways and Irrigation Bandung. The method used is descriptive analysis followed by a case study approach; meanwhile the data collection technique is through the field research by questionnaires, observation and interviews.

Based on the results, the author can conclude that according to the statistical analysis, the effectiveness of internal control in the Department of Highways and Irrigation Bandung is very adequate approximately 87%. It is proved by the adequate internal control component. So as the performance of public sector organization in the Department of Highways and Irrigation Bandung is very effective in the amount of 82%. It can also be concluded that the influence of the internal control effectiveness to the performance of public sector organization in the Department of Highways and Irrigation Bandung influences as much as 72%. So that the author can conclude that "An adequate internal control will influence the performance of Public Sector Organization."

Keywords: *internal control, public sector organization*