

# Pengaruh penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah dan variabel kontekstualnya terhadap kinerja pemerintah daerah di Indonesia = The impact of the implementation of government performance accountability system SAKIP and contextual variables on the performance of local governments in Indonesia

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## Abstrak

Penelitian ini bertujuan meneliti secara komprehensif faktor-faktor yang mempengaruhi penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) dan dampaknya terhadap kinerja pemerintah daerah di Indonesia. Hasil penelitian menunjukkan budaya organisasi, kejelasan kontrak kinerja, serta pembinaan dan pengawasan berpengaruh positif secara langsung terhadap penggunaan sistem pengukuran kinerja. Gaya kepemimpinan tidak berpengaruh secara langsung terhadap penggunaan sistem pengukuran kinerja, tetapi berpengaruh positif secara tidak langsung terhadap penggunaan sistem pengukuran kinerja melalui budaya organisasi. Gaya kepemimpinan juga berpengaruh positif secara tidak langsung terhadap penggunaan sistem pengukuran kinerja melalui kejelasan kontrak kinerja. Intervensi berpengaruh secara tidak langsung terhadap penggunaan sistem pengukuran kinerja melalui budaya organisasi.

Intervensi berpengaruh negatif terhadap budaya. Penggunaan sistem pengukuran kinerja memiliki pengaruh positif terhadap kinerja pemda. Gaya kepemimpinan dan kejelasan kontrak kinerja berpengaruh positif terhadap kinerja pemda secara langsung. Gaya kepemimpinan berpengaruh positif secara tidak langsung terhadap kinerja pemda melalui budaya organisasi dan penggunaan sistem pengukuran kinerja. Gaya kepemimpinan juga berpengaruh terhadap kinerja pemda melalui kejelasan kontrak kinerja. Pembinaan dan pengawasan berpengaruh positif secara tidak langsung terhadap kinerja pemda melalui penggunaan sistem pengukuran kinerja. Budaya organisasi berpengaruh positif secara tidak langsung terhadap kinerja pemda melalui penggunaan sistem pengukuran kinerja.

.....This study comprehensively examine the impact of the implementation of government performance accountability system (SAKIP) and contextual variables on the performance of local governments in Indonesia. The result show that the organizational culture, the clarity of performance contract, assistance and supervision have positive effect on the use of performance measurement system. Leadership style does not directly affect the use of performance measurement system, but has positive indirect effect on the use of performance measurement system through organizational culture. Leadership style has positive indirect effect to the use of performance measurement system through the clarity of performance contract.

Intervention indirectly affect the use of performance measurement system through organizational culture. Intervention has negative effect on organizational culture. The use of performance measurement system has a positive effect on the performance of local government. Leadership style and the clarity of performance contract have positive direct effect on the performance of the local government. Leadership style also has positive indirect effect on the performance of the local government through organizational culture and the use of performance measurement system. Leadership style also has positive indirect effect on the performance of local government through the clarity of performance contract and the use of performance measurement system. Assistance and supervision have positive indirect effect on the performance of local

government through the use of performance measurement system. Organizational culture has positive indirect effect on the performance of local government through the use of performance measurement system.