

## Analisis pengaruh penerapan sistem performance based budgeting terhadap pengendalian fiskal di Negara-negara Asean = Analysis of the effect of performance based budgeting implementation for fiscal control in Asean Countries

Andar Ristabet Hesda, author

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### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan sistem performance-based budgeting (PBB) terhadap pengendalian fiskal di negaranegara ASEAN. Pengendalian fiskal dibagi menjadi dua yaitu, pengendalian pertumbuhan pengeluaran pemerintah dan pengendalian tingkat defisit. Penelitian ini menggunakan data sekunder dari lima negara, yaitu Indonesia, Filipina, Malaysia, Kamboja, dan Thailand dari tahun 1997 - 2011.

Hasil penelitian menunjukkan bahwa, penerapan sistem PBB berpengaruh positif signifikan terhadap pertumbuhan pengeluaran. Hal ini berarti penerapan sistem PBB justru mendorong pertumbuhan pengeluaran pemerintah. Sementara itu, penerapan sistem performance based budgeting tidak menunjukkan adanya pengaruh terhadap tingkat defisit. Hal ini berarti penerapan sistem PBB belum berhasil dalam mengurangi tingkat defisit pemerintah.

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The purpose of this research is to analyze the effect of performance-based budgeting (PBB) implementation to fiscal control in ASEAN countries. Fiscal control is divided into two: government spending growth control and deficit level control. This study used secondary data from five countries: Indonesia, Philippines, Malaysia, Cambodia, and Thailand, from the year 1997 to 2011.

The results of statistical test showed that, the implementation of the PBB system has significant positive effect on the growth spending level. This result means that the implementation of PBB system would encourage the government growth of spending level. Meanwhile, the implementation of performance-based budgeting system did not show any effect on deficit level. This means that the implementation of PBB system has not yet succeeded in reducing the level of government deficit.