

**Analisis Pengaruh Faktor Kondisi Organisasi terhadap Kesuksesan Penerapan Penganggaran Berbasis Kinerja (PBK): Persepsi Aparatur Sipil Negara di Kementerian Negara/Lembaga Republik Indonesia = Analysis on The Effect of Agency Conditions on the Successful Implementation of Performance Based Budgeting: Public Officials Perceptions at Ministries/State Institutions of Republic of Indonesia.**

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Abstrak

Penelitian ini bertujuan untuk menganalisis faktor kondisi organisasi yang mempengaruhi kesuksesan penerapan Penganggaran Berbasis Kinerja (PBK) di Kementerian Negara/Lembaga Republik Indonesia. Metode penelitian yang digunakan yaitu Structural Equation Modeling (SEM) menggunakan aplikasi LISREL 8.70. Hasil penelitian menunjukkan bahwa faktor kontekstual tidak terbukti berpengaruh terhadap kesuksesan penerapan Penganggaran Berbasis Kinerja, sedangkan faktor organisasional terbukti berpengaruh. Dalam penelitian ini, faktor kontekstual direfleksikan oleh faktor dukungan politik serta faktor manfaat misi organisasi kepada masyarakat. Sedangkan faktor organisasional direfleksikan oleh faktor komitmen pimpinan, kemudahan mengukur output organisasi, kejelasan dalam penentuan tujuan organisasi, pengambilan keputusan berdasarkan fakta, dan kesesuaian teknologi organisasi.

.....The purpose of this study is to analyze the effect of agency conditions on the successful implementation of performance based budgeting at Ministries/State Institutions of Republic of Indonesia. This research uses Structural Equation Modeling (SEM) using LISREL 8.70. The results shows that contextual factors do not affect performance based budgeting's success, while organizational factors do. In this study, contextual factors were reflected by political support and by institution's mission valence toward community. In the other hand, organizational factors were reflected by leadership commitment, output of the organization, organizational goal setting, fact-based decision making, and information technology.