

# **Analisis Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Kementerian BUMN = Analysis of Government Performance Accountability System (SAKIP) in the Ministry of SOEs**

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## **Abstrak**

Skripsi ini membahas mengenai akuntabilitas kinerja di Kementerian BUMN yang saat ini dilaksanakan berdasarkan Peraturan Presiden No. 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP). SAKIP merupakan sistem yang mengatur mengenai pertanggungjawaban kinerja instansi pemerintah, yang dalam pelaksanaannya masih terdapat berbagai kelemahan. Penelitian ini melihat penerapan SAKIP di Kementerian BUMN dengan menggunakan teori akuntabilitas kinerja berdasarkan pengukuran dan pelaporan kinerja. Penelitian ini dilakukan secara Post Positivist. Hasil penelitian menunjukkan secara keseluruhan penerapan SAKIP di Kementerian BUMN masih terdapat kelemahan yang dilihat dari pengukuran maupun pelaporan kinerja, masih terdapat komponen yang belum dilaksanakan sehingga perlu dilakukan perbaikan dengan melibatkan seluruh pihak.

.....This thesis discusses about the performance accountability in the Ministry of SOEs that are currently implemented by Presidential Regulation No. 29 Year 2014 about Government Performance Accountability System (SAKIP). SAKIP is an accountability system that regulates the performance of government institutions, which in practice there are still many weaknesses. The research looks at the implementation SAKIP in the Ministry of SOEs by using a theory that sees the accountability of performance based measurement and reporting of performance. This research is conducted in the Post Positivist. The results show an overall implementation SAKIP in the Ministry of SOEs there are still weaknesses as seen from the measurement and reporting of performance there are components that have not been implemented, so it needs to be improved by involving all parties.