

## ABSTRAK

Penelitian ini mengujipengaruh Faktor Anggaran, Sistem Pelaporan, Sistem Pengendalian Manajerial Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Kinerja Instansi Pemerintah (Studi Pada Satuan Kerja Perangkat Daerah Kabupaten Kendal). Penelitian dilakukan pada Satuan Kerja Perangkat Daerah (SKPD) Kabupaten Kendal. Penelitian ini menggunakan metode tehnik sensus dan diperoleh sampel sebanyak 81 responden. Metode analisis yang digunakan dalam penelitian ini menggunakan Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa Anggaran Berbasis Kinerja berpengaruh positif signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah dan Sistem Pengendalian Manajerial berpengaruh positif signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah, sedangkan Kejelasan Sasaran Anggaran positif tidak signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah, Sistem Pelaporan positif tidak signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah dan Pemanfaatan Teknologi Informasi negative signifikan terhadap Akuntabilitas Kinerja Instansi Pemerintah.

Kata kunci: *Karakteristik Anggaran, Sistem Pelaporan, Sistem Pengendalian Manajerial, Pemanfaatan Teknologi Informasi, Akuntabilitas Kinerja Instansi Pemerintah*

## **ABSTRACT**

*This research is a case study research on Budget Factors, Reporting Systems, Managerial Control Systems and Utilization of Information Technology as Determinants of Government Institution Performance Accountability (Study on Kendal District Work Unit). This research was conducted at the Regional Work Unit (SKPD) Kendal Regency. The sample taken in this study was 81 employees. The analytical method used in this study uses multiple linear regression. The results showed that Performance Based Budgeting had a significant positive effect on the Accountability of Government Agencies Performance and Managerial Control Systems had a significant positive effect on Government Agency Performance Accountability, whereas Clarity of Budget Objectives had no significant positive effect on Government Agency Performance Accountability, the Reporting System had no significant positive effect on the Performance Accountability of Agencies The Government and the Utilization of Information Technology have significant negative effect on the Accountability of Government Agencies' Performance.*

*Keywords: Budget Characteristics, Reporting Systems, Managerial Control Systems, Utilization of Information Technology, Performance Accountability of Government Agencies*