

INTISARI

Penelitian ini bertujuan untuk memberikan gambaran implementasi penganggaran berbasis kinerja yang mencakup penggunaan informasi kinerja dalam pengambilan keputusan anggaran dan untuk menganalisis aspek yang memengaruhi implementasi penganggaran berbasis kinerja di Pemerintah Kabupaten Jeneponto. Penelitian ini menggunakan pendekatan kualitatif dengan strategi studi kasus. Analisis data pada penelitian ini menggunakan 3 tahap Miles dkk (2014) yaitu kondensasi data, penyajian data, penarikan/verifikasi kesimpulan melalui data hasil wawancara dan dokumentasi.

Hasil penelitian memberikan kesimpulan bahwa implementasi penganggaran berbasis kinerja di Pemerintah Kabupaten Jeneponto belum optimal. Hal ini ditunjukkan dalam hasil analisis yang mengungkapkan bahwa informasi kinerja dalam anggaran cenderung bersifat formalitas yang dilakukan sebagai upaya pemenuhan harapan eksternal. Hasil analisis data tekstual menunjukkan bahwa terdapat aspek yang memengaruhi penganggaran berbasis kinerja di Pemerintah Kabupaten Jeneponto, yaitu isomorfisme institutional, pemahaman SDM, serta *reward* dan *punishment*. Selain itu, hasil analisis data menemukan bahwa terdapat peran institutional isomorfisme baik isomorfisme *coersive*, isomorfisme *mimetic*, maupun *normative* dalam praktik penganggaran berbasis kinerja di Pemerintah Kabupaten Jeneponto.

Kata kunci: *Penganggaran berbasis kinerja, Kabupaten Jeneponto, Informasi Kinerja, Pemenuhan harapan eksternal, Isomorfisme.*

ABSTRACT

The purpose of this study is to provide one overview of the performance-based budgeting implementation which includes the use performance information in budgeting decision-making and to analyze the aspects that influence the implementation of performance-based budgeting in Jeneponto District Government. This research used a qualitative approach with a case study strategy. Data analysis in this study used 3 stages of Miles et al (2014), namely data condensation, data display, and conclusion drawing/verification through interview data and documentation.

The results of the study concluded that the implementation of performance-based budgeting in the Jeneponto Regency Government was not optimal. This was shown in the results of the analysis which revealed that performance information in the budget tended to be a formality carried out as an effort to fulfill external expectations. The results of textual data analysis showed that there were aspects that influenced performance-based budgeting in Jeneponto District Government, namely institutional isomorphism, understanding of human resources, and reward and punishment. In addition, the results of data analysis found that there was a role of institutional isomorphism both coercive isomorphism, mimetic isomorphism, and normative in the practice of performance-based budgeting in Jeneponto District Government.

Keywords: *Performance-based budgeting, Jeneponto Regency, Performance Information, Fulfillment of external expectations, Isomorphism.*