

DIMENSI-DIMENSI AKUNTABILITAS DAN KINERJA

ORGANISASI SEKTOR PUBLIK

INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh dimensi-dimensi akuntabilitas dan kinerja organisasi sektor publik. Dimensi-dimensi akuntabilitas yang digunakan dalam penelitian ini terdiri dari akuntabilitas kinerja, akuntabilitas keuangan, akuntabilitas hierarkikal, akuntabilitas profesional dan akuntabilitas legal. Kinerja dalam penelitian ini adalah kinerja kuantitatif dan kinerja kualitatif. Sampel dalam penelitian ini berjumlah 114 responden.

Hasil penelitian ini menunjukkan bahwa akuntabilitas keuangan, akuntabilitas kinerja, dan akuntabilitas legal berpengaruh positif dengan kinerja kuantitatif dan kualitatif organisasi sektor publik. Penelitian ini tidak menemukan dukungan bahwa akuntabilitas hierarkikal dan akuntabilitas profesional berpengaruh terhadap kinerja organisasi sektor publik dengan menggunakan metode kuantitatif. Namun dengan menggunakan metode kualitatif dimensi-dimensi akuntabilitas berpengaruh terhadap kinerja organisasi sektor publik.

Kata Kunci: akuntabilitas kinerja, akuntabilitas keuangan, akuntabilitas hierarkikal, akuntabilitas profesional, dan akuntabilitas legal, kinerja kuantitatif dan kinerja kualitatif.



DIMENSIONS OF ACCOUNTABILITY AND THE PERFORMANCE OF PUBLIC SECTOR ORGANIZATIONS

ABSTRACK

This research is aimed to find out how the influence of dimensions of accountability and the performance of public sector organizations. A dimension of accountability that is used in this study consists of performance accountability, financial accountability, hierarchical accountability, accountability professional and legal accountability. The performance in this research is quantitative performance and qualitative performance. The sample in this research total 114 respondents that is obtained by doing a survey and interview respondents to the three government officials in Yogyakarta Province Government environment. The Analysis that is used in testing the hypothesis in this study is SEM-PLS by using WarpPLS. The methods used in this study using sequential explanatory method mix.

The result of this study shows that the financial accountability, performance accountability, and accountability legal effect is taking positive influence with quantitative and qualitative performance of public sector organizations. This research concluded that the performance accountability, financial accountability, legal accountability are one of the driving factors for the achievement of the performance of public sector organizations in Indonesia to the fulfillment of a good steward for the community. The study did not find that support accountability professional accountability and hierarchicalis influenced on the performance of public sector organizations with the use of quantitative methods. However, by using the method of the qualitative dimensions of accountability is influenced to the performances of public sector organizations.

Keyword: performance accountability, financial accountability, accountability hierarchical, accountability professional and legal accountability, performance of quantitative and qualitative performance.