

ABSTRAK

Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, dan Motivasi Kerja Terhadap Akuntabilitas Kinerja pada Dinas Perhubungan Kabupaten Pati

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Penelitian ini berjudul Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, dan Motivasi Kerja Terhadap Akuntabilitas Kinerja Pada Dinas Perhubungan Kabupaten Pati. Penelitian ini bertujuan untuk mengetahui pengaruh kejelasan sasaran anggaran, pengendalian akuntansi, dan motivasi kerja terhadap akuntabilitas kinerja pada Dinas Perhubungan Kabupaten Pati. Subjek dalam penelitian ini adalah karyawan atau pegawai Dinas Perhubungan Kabupaten Pati. Penelitian ini termasuk dalam penelitian kuantitatif dengan sumber data berupa kuesioner yang disebarakan secara langsung kepada 35 responden. Metode analisis dalam penelitian menggunakan statistik deskriptif yang diolah menggunakan SPSS statistic 22. Hasil penelitian menunjukkan dua variabel tidak berpengaruh yaitu: kejelasan sasaran anggaran dan motivasi kerja tidak berpengaruh terhadap akuntabilitas kinerja. Sedangkan pengendalian akuntansi berpengaruh positif terhadap akuntabilitas kinerja. Nilai *adjusted R Square* sebesar 56,7% yang artinya sebesar 43,3% dipengaruhi faktor lain diluar penelitian. Hasil Kuesioner yang sudah diuji menunjukkan Valid dan Reliabel.

Kata Kunci: Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Motivasi Kerja, Akuntabilitas Kineja.

ABSTRACT

The Effect of Clarity of Budget Goals, Accounting Control, and Work Motivation on Performance Accountability at the Pati Regency Transportation Service

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This study entitled The Effect of Clarity of Budget Goals, Accounting Control, and Work Motivation on Performance Accountability at the Pati Regency Transportation Service. this study aims to determine the effect of budget target clarity, accounting control, and work motivation on performance accountability at the Department of Transportation of Pati Regency. The subjects in this study were employees of the Department of Transportation of Pati Regency. this research is included in quantitative research with data sources in the form of questionnaires distributed directly to 35 respondents. The method of analysis in this study uses descriptive statistics which are processed using SPSS statistics 22. the results showed that two variables had no effect, namely: the clarity of budget targets and work motivation had no effect on performance accountability. while accounting control has a positive effect on performance accountability. the adjusted R Square value is 56.7%, which means that 43.3% is influenced by other factors outside the study. The results of the questionnaire that have been tested show Valid and Reliable.

Keywords: Clarity of Budget Goals, Accounting Control, Work Motivation, Performance Accountability