

**PENGARUH EFEKTIVITAS SISTEM PENGAWASAN
MELEKAT, AKUNTABILITAS LAPORAN KEUANGAN DAN
DAYA SERAP ANGGARAN TERHADAP ANGGARAN
PENDAPATAN DAN BELANJA NEGARA (APBN)
PADA INSTANSI PEMERINTAH
DI BADAN NASIONAL PENANGGULANGAN BENCANA
(BNPB)**

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Abstrak

Penelitian ini dilakukan Untuk mengetahui pengaruh faktor-faktor yang dapat mengoptimalkan dari fungsi APBN, dimana terdapat 3 variabel independen yang dipilih yaitu efektivitas sistem pengawasan melekat, akuntabilitas laporan keuangan dan daya serap anggaran. Penelitian ini merupakan penelitian kuantitatif dimana jumlah sampling yang diambil sebanyak 60 responden, dimana para bendahara di masing-masing unit di BNPB sebagai partisipan atau respondennya. Penelitian ini menggunakan metode analisa korelasional dimana teknik analisisnya menggunakan analisa regresi berganda. Hasil dari penelitian ini menyatakan adanya pengaruh yang signifikan jika dilakukan secara parsial terhadap 3 variabel independennya dimana pengaruh ketiga variabel terhadap APBN diatas 80%. Sedangkan jika dihitung secara simultan maka terdapat pengaruh yang besar yaitu 92,1% optimasi fungsi APBN dipengaruhi oleh efektivitas sistem pengawasan melekat, akuntabilitas laporan keuangan dan daya serap anggaran. Dan pengaruh yang paling dominan adalah akuntabilitas laporan keuangan.

Kata Kunci : *Efektivitas sistem pengawasan melekat, akuntabilitas laporan keuangan ,daya serap anggaran dan APBN.*

INFLUENCE of EFFECTIVE BUILT IN CONTROL SYSTEM, ACCOUNTABILITY OF FINANCE REPORT AND USING OF BUDGETING ON GOVERNMENT ORGANIZATION FOR BUDGETING OF REVENUE AND PURCHASING OF COUNTRY ON GOVERNMENT ORGANIZATION IN BNPB

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ABSTRACT

This study was conducted to know influence of the factors that can be optimized budgeting of revenue and purchasing on Government Organization functions. In this research using 3 (three) independent variable have choice, where that's variable is built in control system, accountability of finance report and the using on budgeting. This research as categorized is quantitative research which number of sampling have 60 participant. The object of participant is employee thats working reporting for finance in every department. This research using of correlational analyze methods and the technique of analysis is multiple regression analysis. The result of research are influence that significant between three independent variable as partial from budgeting of revenue and purchasing on Government Organization and have score coefficient determination above 80%. The influence efektif or have score of coefficient determination on built in control system, accountability of finance report and using of budgeting on government organization on simulant for budgeting of revenue and purchasing on Government Organization is 92.1%. And accountability of finance report as dominant variable in this research.

Keywords : *Influence of efektif built in control system, accountability of finance report and using of budgeting on government organization, budgeting of revenue and purchasing on Government Organization.*