

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris dan menganalisis pengaruh regulasi, komitmen, SDM dan perangkat pendukung berpengaruh terhadap keberhasilan penerapan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007.

Populasi pada penelitian ini adalah Pejabat SKPD Provinsi Sumatera Utara berjumlah 108 orang dan dijadikan sampel sejumlah 93 orang. Untuk menguji pengaruh regulasi, komitmen, SDM dan perangkat pendukung terhadap keberhasilan penerapan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007, secara simultan dan parsial digunakan uji F dan uji t.

Hasil penelitian ini membuktikan bahwa regulasi, komitmen, SDM dan perangkat pendukung secara simultan berpengaruh terhadap keberhasilan penerapan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007. Secara parsial regulasi, komitmen dan SDM berpengaruh terhadap keberhasilan penerapan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007. Sedangkan perangkat pendukung tidak berpengaruh. Hasil penelitian ini juga membuktikan bahwa 48% variasi keberhasilan penerapan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007, dapat dijelaskan oleh variabel regulasi, komitmen, SDM dan perangkat pendukung dan sisanya sebesar 52% dijelaskan oleh variabel lain di luar variabel yang digunakan.

Kata Kunci: Pengelolaan Keuangan Daerah, Perencanaan Anggaran, Penyusunan Anggaran, Pelaksanaan Anggaran dan Pelaporan Anggaran serta Laporan Keuangan SKPD.

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ABSTRACT

This study aims to test empirically and analyze the influence of regulation, commitment, human resources and supporting devices to the successful implementation of the Minister of Home Affairs Regulation No. 59 Year 2007.

Population in this study is SKPD Officer of North Sumatra Province (108 people) which was sampled for 93 people. Simultaneous F test and partial t test were used to studies effects of regulation, commitment, human resources and supporting devices to the successful implementation of the Minister of Home Affairs Regulation No. 59 Year 2007.

These results prove that the regulation, commitment, human resources and supporting devices simultaneously influence the successful implementation of the Minister of Home Affairs Regulation No. 59 Year 2007. In partial, regulation, commitment and human resources affect successful implementation of the Minister of Home Affairs Regulation No. 59 Year 2007, while the supporting devices did not have an effect. These results show that 48% variations of successful implementation of the Minister of Home Affairs Regulation No. 59 Year 2007, depends on variable of regulation, commitment, human resources and supporting devices and the remaining 52% depends on other uninvestigated variables.

Keywords: Regional Financial Management, Budget Planning, Budget Formulation, Budget Execution and Reporting, Financial Reports of SKPD.

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