

ABSTRAK

PENGARUH *BUDGETARY GOAL CHARACTERISTICS* TERHADAP KINERJA MANAJERIAL RUMAH SAKIT PEMERINTAH DAERAH DI PROVINSI LAMPUNG

OLEH

YUNITA SARI

Penelitian ini bertujuan untuk mengetahui pengaruh *budgetary goal characteristics* terhadap kinerja manajerial. Elemen-elemen *budgetary goal characteristics* yang diuji dalam penelitian ini terdiri dari partisipasi penyusunan anggaran, kejelasan tujuan anggaran, evaluasi anggaran, umpan balik anggaran, dan kesulitan tujuan anggaran.

Pemilihan sampel dalam penelitian ini menggunakan cluster sampling sehingga didapat sampel sebanyak 33 responden yang merupakan pejabat struktural pada rumah sakit pemerintah daerah di Provinsi Lampung. Ketiga rumah sakit tersebut antara lain RSUD Mayjend. HM Ryacudu, RSUD Pringsewu, dan RSUD Dr. A. Dadi Tjokrodipo. Berdasarkan pengolahan data menggunakan PLS 2.0 didapatkan hasil bahwa kejelasan tujuan anggaran dan kesulitan tujuan anggaran berpengaruh positif terhadap kinerja manajerial, sedangkan partisipasi penyusunan anggaran, evaluasi anggaran, dan umpan balik anggaran tidak berpengaruh terhadap kinerja manajerial.

Kata kunci: *budgetary goal characteristics*, partisipasi penyusunan anggaran, kejelasan tujuan anggaran, evaluasi anggaran, umpan balik anggaran, kesulitan tujuan anggaran, kinerja manajerial.

ABSTRACT

THE EFFECT OF BUDGETARY GOAL CHARACTERISTICS TOWARD MANAGERIAL PERFORMANCE IN LOCAL GOVERNMENT HOSPITAL IN LAMPUNG PROVINCE

BY

YUNITA SARI

The objective of this research is to find out the effect of budgetary goal characteristics toward managerial performance. Budgetary goal characteristics' elements include in this research are budget arranging participation, budget goal clarity, budget evaluation, budget feedback, and budget goal difficulty.

Sampling method that used in this research is cluster sampling method. There are 33 respondents who are the structural officer in local government hospital in Lampung Province. The three hospital used in this research are RSUD Mayjend. HM Ryacudu, RSUD Pringsewu, and RSUD Dr. A. Dadi Tjokrodipo. Based on data processing using PLS 2.0 shows the result that budget goal clarity and budget goal difficulty have an effect toward managerial performance, on the other hand budget arranging participation, budget evaluation, and budget feedback have no effect toward managerial performance.

Key words: budgetary goal characteristics, budget arranging participation, budget goal clarity, budget evaluation, budget feedback, budget goal difficulty, managerial performance.