

ABSTRACT

THE IMPACT OF GOVERNMENT'S INTERNAL AUDITOR CHARACTERISTICS ON THE IMPLEMENTATION GOVERNMENT PERFORMANCE ACCOUNTABILITY SYSTEM

By

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This study aimed to determine the impact of the government's internal auditor characteristics on the implementation government performance accountability system. Some expected factors which influence the performance of the government's internal auditor become independent variables in this research, that is the government's internal auditor capability level, number of the government's internal auditor and direct expenditure of the government's internal auditor.

The population used in this study are the government's internal auditor ministries/ agencies and local governments in Indonesia. Samples were taken using purposive sampling method. Sample members in this sampling techniques are specifically selected based on specific criteria for research purposes. The criteria used in determining the sample is the government's internal auditor on local government in Lampung Province which has done implementation government performance accountability system evaluation by the Ministry of PAN-RB.

The study concluded that the government's internal auditor capability level and number of the government's internal auditor have a major impact on the implementation government performance accountability system while direct expenditure of the government's internal auditor has no significant impact on the implementation government performance accountability system.

Based on the results of the research, we can give suggestions as follows: (1) local government should pay more attention on the quality of the government's internal auditor. Improving the quality of the government's internal auditor can be done by improving the quality and quantity of the government's internal auditor human resources and enhancing the government's internal auditor capability, expertise and authority. Through this, performance and service as agent of change on its organization which expected from the government's internal auditor can be realized, (2) inspektorat, as institution which supervised government's internal, should pay more attention on assignment of its employees in functional position. The intention of this suggestion is that Government's Internal Auditor as performance advisor and auditor have adequate quality standard, (3) BPKP as the authorized institution in the assesstment process of the government's internal auditor capability level should improve the assesstment process either for institution quality or quantity assesstment.

Keywords: SAKIP, APIP, Capability Level, Direct Expenditures

ABSTRAK

PENGARUH KARAKTERISTIK APARAT PENGAWASAN INTERN PEMERINTAH (APIP) TERHADAP IMPLEMENTASI SISTEM AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (SAKIP)

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Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik Aparat Pengawasan Intern Pemerintah (APIP) terhadap implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP). Beberapa faktor yang diduga sangat mempengaruhi kinerja APIP menjadi variabel bebas pada penelitian ini yaitu tingkat kapabilitas APIP, jumlah APIP dan belanja langsung APIP.

Populasi yang digunakan dalam penelitian ini adalah APIP kementerian/ lembaga dan pemerintah daerah se-Indonesia. Penarikan sampel menggunakan metode *purposive sampling*, yaitu teknik *sampling* yang anggota sampelnya dipilih secara khusus berdasarkan kriteria tertentu untuk tujuan penelitian. Kriteria yang digunakan dalam penentuan sampel adalah APIP pada pemerintah daerah di Provinsi Lampung yang telah dilakukan evaluasi implementasi SAKIP oleh Kementerian PAN-RB.

Hasil penelitian menyimpulkan bahwa tingkat kapabilitas APIP dan jumlah APIP berpengaruh terhadap implementasi SAKIP sedangkan belanja langsung APIP tidak berpengaruh signifikan terhadap implementasi SAKIP.

Berdasarkan hasil penelitian dapat dikemukakan saran-saran sebagai berikut: (1) pemerintah daerah harus lebih memperhatikan kualitas APIP. Peningkatan kualitas APIP dapat diberikan dengan peningkatan kualitas dan kuantitas SDM APIP serta peningkatan kapabilitas, kemampuan dan kewenangan APIP. Dengan hal tersebut peran dan layanan yang diharapkan dari APIP sebagai agen perubahan bagi organisasinya dapat terwujud, (2) inspektorat selaku lembaga yang menaungi APIP, hendaknya lebih memperhatikan pengangkatan pegawainya ke dalam jabatan fungsional. Hal ini dimaksudkan agar APIP selaku pembina dan pengawas kinerja pemerintah memiliki standar kualitas profesi yang memadai, (3) BPKP selaku lembaga yang berwenang dalam proses *assessment* tingkat kapabilitas APIP hendaknya memperbaiki proses *assessment* tersebut baik itu dari kualitas ataupun dari kuantitas lembaga yang di *assessment*.

Kata kunci: SAKIP, APIP, Tingkat Kapabilitas, Belanja Langsung.