

ABSTRAK

Resiani, Luh (2022), Determinan Kinerja Organisasi Publik dengan Akuntabilitas dan Komitmen Organisasi Sebagai Pemoderasi pada BPN Kabupaten Buleleng. Tesis, Program Studi Akutansi (S2), Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: pengendalian internal, kualitas sistem informasi, akuntabilitas, komitmen organisasi, kinerja organisasi sektor publik

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh pengendalian internal terhadap kinerja organisasi publik, (2) pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, (3) akuntabilitas dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (4) komitmen organisasi dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (5) akuntabilitas dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, dan (6) komitmen organisasi dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik. Untuk mencapai tujuan penelitian tersebut, maka desain penelitian yang digunakan adalah kuantitatif kausal dengan menggunakan data primer yang diperoleh dari kuesioner. Populasi penelitian ini adalah seluruh pegawai BPN Kabupaten Buleleng sebanyak 132 orang. Teknik pengambilan sampel dalam penelitian ini menggunakan sampel jenuh dengan jumlah responden sebanyak 132 orang. Teknik analisis data yang digunakan adalah SEM PLS. Hasil penelitian menunjukkan bahwa (1) pengendalian internal berpengaruh positif terhadap kinerja organisasi sektor publik, (2) kualitas sistem informasi berpengaruh positif terhadap kinerja organisasi sektor publik, (3) akuntabilitas dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (4) komitmen organisasi dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (5) akuntabilitas dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, dan (6) komitmen organisasi dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik.

ABSTRACT

Resiani, Luh (2022), *Determinants of Public Organization Performance with Accountability and Organizational Commitment as Moderators at BPN Buleleng Regency*. Thesis, Master in Accounting, Postgraduate, Ganesha University of Education.

This thesis has been supervised and approved by Supervisor I: Dr. Edy Sujana, S.E.,M.Si.,Ak. and Supervisor II: Dr. I Putu Gede Diatmika,SE.AK., M.Si.

Key words: internal control, information system quality, accountability, organizational commitment, public sector organizational performance

This study aims to determine: (1) the effect of internal control on the performance of public organizations, (2) the effect of the quality of information systems on the performance of public organizations, (3) accountability can moderate the effect of internal control on the performance of public organizations, (4) organizational commitment can moderate the effect of internal control on the performance of public organizations, (5) accountability can moderate the effect of the quality of information systems on the performance of public organizations, and (6) organizational commitment can moderate the effect of the quality of information systems on the performance of public organizations. To achieve the research objectives, the research design used is causal quantitative by using primary data obtained from questionnaires. The population of this study were all employees of BPN Buleleng Regency as many as 132 people. The sampling technique in this study used a saturated sample with a total of 132 respondents. The data analysis technique used is SEM PLS. The results show that (1) internal control has a positive effect on the performance of public sector organizations, (2) the quality of information systems has a positive effect on the performance of public sector organizations, (3) accountability can moderate the influence of internal control on the performance of public organizations, (4) organizational commitment can moderate the effect of internal control on the performance of public organizations, (5) accountability can moderate the effect of information system quality on the performance of public organizations, and (6) organizational commitment can moderate the effect of information system quality on the performance of public organizations.