

**PENGARUH PENERAPAN AKUNTANSI
PERTANGGUNGJAWABAN TERHADAP PENGENDALIAN BIAYA
PADA BLUD RSUD KAB. BULELENG**

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Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh akuntansi pertanggungjawaban yang terdiri dari struktur organisasi, perencanaan/ anggaran, pelaksanaan/ pengendalian dan sistem pelaporan terhadap pengendalian biaya pada BLUD RSUD Kab. Buleleng. Jenis penelitian yang digunakan adalah *mix methods*. Penelitian ini menggunakan data primer berupa jawaban responden dalam kuisioner dan proses wawancara, dan data sekunder yaitu melalui laporan keuangan BLUD dan studi literatur lainnya. Populasi penelitian ini adalah pegawai non medis RSUD Kab. Buleleng sebanyak 512 orang dan penentuan jumlah sampel penelitian menggunakan teknik *purposive sampling* dengan criteria tertentu. Metode pengumpulan data melalui kuisioner, observasi dan wawancara. Metode analisis yang digunakan adalah statistik deskriptif, uji asumsi klasik, uji regresi berganda dan uji hipotesis dengan bantuan aplikasi SPSS 20.6 *for windows*. Hasil penelitian ini menunjukkan bahwa (1) struktur organisasi berpengaruh positif terhadap pengendalian biaya, (2) perencanaan/ anggaran berpengaruh positif terhadap pengendalian biaya, (3) pelaksanaan/ pengendalian berpengaruh positif terhadap pengendalian biaya, (4) sistem pelaporan berpengaruh positif terhadap pengendalian biaya, dan (5) struktur organisasi, perencanaan/ anggaran, pelaksanaan/ pengendalian, sistem pelaporan secara simultan berpengaruh terhadap pengendalian biaya.

Kata Kunci : akuntansi pertanggungjawaban, struktur organisasi, anggaran, pelaksanaan, sistem pelaporan, dan pengendalian biaya.

**THE EFFECT OF THE APPLICATION OF RESPONSIBILITY
ACCOUNTING ON COST CONTROL AT BLUD RSUD BULELENG**

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ABSTRACT

This study aims to determine the effect of responsibility accounting which consists of organizational structure, planning/budget, implementation/control and reporting system on cost control at BLUD RSUD Kab. Buleleng. The type of research used is mixed methods. This study uses primary data in the form of respondents' answers in the questionnaire and interview process, and secondary data, namely through BLUD financial reports and other literature studies. The population of this study were non-medical employees of RSUD Kab. Buleleng as many as 512 people and the determination of the number of research samples using purposive sampling technique with certain criteria. Methods of collecting data through questionnaires, observations and interviews. The analytical method used is descriptive statistics, classical assumption test, multiple regression test and hypothesis testing with the help of SPSS 20.6 for windows application. The results of this study indicate that (1) organizational structure has a positive effect on cost control, (2) planning/budgeting has a positive effect on cost control, (3) implementation/control has a positive effect on cost control, (4) reporting system has a positive effect on cost control, and (5) organizational structure, planning/budget, implementation/control, reporting system simultaneously affect cost control.

Keywords : responsibility accounting, organizational structure, budget, implementation, reporting system, and cost control.