

PENGARUH *REFOCUSING* ANGGARAN DAN TATA KELOLA TERHADAP KINERJA KEUANGAN KANTOR KECAMATAN ABANG

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ABSTRAK

Penelitian ini memiliki tujuan untuk mengkaji dampak *refocusing* anggaran dan tata kelola terhadap kinerja keuangan Kantor Kecamatan Abang. Rancangan penelitian yang dipakai adalah kuantitatif kausal. Subjek penelitian adalah pegawai Kantor Kecamatan Abang dan objek penelitian adalah *refocusing* anggaran, tata kelola, dan kinerja keuangan. Kajian ini difokuskan untuk meneliti Anggaran Pendapatan dan Belanja Daerah (APBD) Kantor Kecamatan Abang. Data dikumpulkan menggunakan kuesioner dan dianalisis dengan analisis regresi linier berganda. Hasil dari penelitian ini yaitu: (1) *refocusing* anggaran berpengaruh terhadap kinerja keuangan Kantor Kecamatan Abang, (2) tata kelola tidak berpengaruh terhadap kinerja keuangan Kantor Kecamatan Abang, (3) *refocusing* anggaran dan tata kelola secara simultan berpengaruh terhadap kinerja keuangan Kantor Kecamatan Abang.

Kata kunci: APBD, kinerja keuangan, *refocusing* anggaran, tata kelola

ABSTRACT

This study aimed to examine the effect of budget refocusing and governance on the financial performance of the government's office of Abang district. The research design used was causal quantitative. The research subjects were employees of the Abang District Office and the research objects were budget refocusing, governance, and financial performance. This research was focused on examining the Regional Revenue and Expenditure Budget (APBD) of the government's office of Abang district. Data were collected by questionnaire and analyzed by multiple linear regression analysis. The results of this study were: (1) budget refocusing affects the financial performance of the government's office of Abang district. (2) governance had no effect on the financial performance of the government's office of Abang district. (3) budget refocusing and governance simultaneously affects the financial performance of the government's office of Abang district.

Keywords : APBD, financial performance, budget refocusing, governance

