

**PENGARUH AKUNTANSI PERTANGGUNGJAWABAN, PARTISIPASI
ANGGARAN, DAN KEJELASAN SASARAN ANGGARAN TERHADAP
KINERJA HOTEL BERBINTANG DI KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menguji apakah akuntansi pertanggungjawaban, partisipasi anggaran, dan kejelasan sasaran anggaran berpengaruh terhadap kinerja hotel berbintang di Kabupaten Buleleng. Jenis penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh manajer yang bekerja pada 15 hotel berbintang di Kabupaten Buleleng. Sampel yang dipilih menggunakan Teknik purposive sampling dan diperoleh jumlah sampel sebanyak 68 sampel. Data yang diperoleh kemudian dianalisis menggunakan analisis regresi berganda. Hasil penelitian menunjukkan bahwa (1) akuntansi pertanggungjawaban berpengaruh positif terhadap kinerja hotel, (2) partisipasi anggaran berpengaruh positif terhadap kinerja hotel, (3) kejelasan sasaran anggaran berpengaruh positif terhadap kinerja hotel, dan (4) akuntansi pertanggungjawaban, partisipasi anggaran, dan kejelasan sasaran anggaran berpengaruh secara simultan terhadap kinerja hotel. Penelitian ini diharapkan dapat memberikan kontribusi terkait kajian akademik mengenai akuntansi pertanggungjawaban, partisipasi anggaran, dan kejelasan sasaran anggaran terhadap kinerja hotel. Bagi pihak hotel diharapkan dapat menggunakan hasil penelitian ini sebagai bahan pertimbangan dalam meningkatkan kinerja hotel dengan memberikan pendidikan dan pelatihan, menyusun standar kinerja yang terukur, memperbaiki komunikasi antara manajemen dan karyawan, menetapkan sasaran anggaran yang jelas dan spesifik, melakukan evaluasi berkala, serta komunikasi yang jelas terkait sasaran anggaran hotel.

Kata kunci: Akuntansi Pertanggungjawaban, Partisipasi Anggaran, Kejelasan Sasaran Anggaran, Kinerja Hotel.

THE INFLUENCE OF RESPONSIBILITY ACCOUNTING, BUDGET PARTICIPATION, AND CLARITY OF BUDGET TARGETS ON THE PERFORMANCE OF STAR HOTELS IN BULELENG REGENCY

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Abstract

This study aims to test whether responsibility accounting, budget participation, and clarity of budget targets affect the performance of star hotels in Buleleng Regency. This type of research is a quantitative research. The population in this study were all managers working in 15 star hotels in Buleleng Regency. The samples were selected using a purposive sampling technique and a total of 68 samples were obtained. The data obtained were then analyzed using multiple regression analysis. The results of the study show that (1) responsibility accounting has a positive effect on hotel performance, (2) budget participation has a positive effect on hotel performance, (3) budget target clarity has a positive effect on hotel performance, and (4) responsibility accounting, budget participation, and budget target clarity have a simultaneous effect on hotel performance. This shows that responsibility accounting, budget participation, and clarity of budget targets can affect the performance of star hotels in Buleleng Regency. This research is expected to contribute to academic studies regarding responsibility accounting, budget participation, and clarity of budget targets on hotel performance. For the hotel management, it is expected to utilize the results of this research as a consideration in improving hotel performance by providing education and training, developing measurable performance standards, enhancing communication between management and employees, setting clear and specific target goals, conducting regular evaluations, and ensuring clear communication regarding the budget goals of the hotel.

Keywords: *Responsibility Accounting, Budget Participation, Clarity Of Budget Targets, Hotel Performance*