

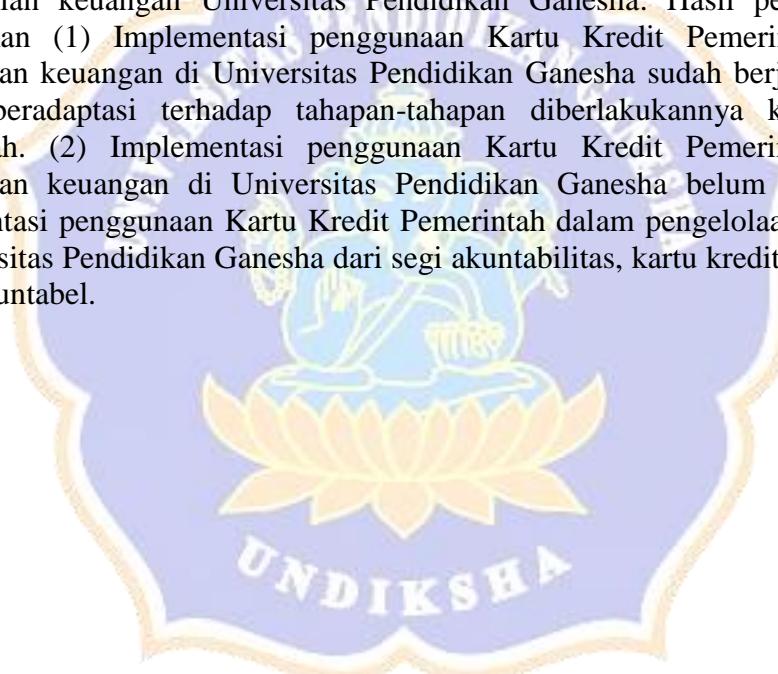
Abstrak

Surawijaya, I Made (2023), *Implementasi Penggunaan Kartu Kredit Pemerintah Dalam Pengelolaan Keuangan Ditinjau Dari Segi Efektivitas, Efisiensi dan Akuntabilitas di Universitas Pendidikan Ganesha*, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha.

Tesis ini sudah disetujui dan diperiksa oleh pembimbing I Dr. Ni Made Ary Widiastini, S.St.Par., M.Par., : dan Pembimbing II: Putu Indah Rahmawati, S.St.Par., M.Bus., Ph.D.,

Kata kunci: Kartu Kredit Pemerintah, Efektivitas, Efisiensi, Akuntabilitas

Penelitian ini bertujuan untuk mengetahui implementasi kartu kredit pemerintah sudah berjalan efektif, efisien dan akuntabel di Universitas Pendidikan Ganesha. Penelitian ini dilakukan secara deskriptif dengan pengumpulan data melalui wawancara, observasi, dokumentasi, *Focus Group Discussion*. Lokasi penelitian pada bagian keuangan Universitas Pendidikan Ganesha. Hasil penelitian ini menemukan (1) Implementasi penggunaan Kartu Kredit Pemerintah dalam pengelolaan keuangan di Universitas Pendidikan Ganesha sudah berjalan efektif dengan beradaptasi terhadap tahapan-tahapan diberlakukannya kartu kredit pemerintah. (2) Implementasi penggunaan Kartu Kredit Pemerintah dalam pengelolaan keuangan di Universitas Pendidikan Ganesha belum efisien. (3) Implementasi penggunaan Kartu Kredit Pemerintah dalam pengelolaan keuangan di Universitas Pendidikan Ganesha dari segi akuntabilitas, kartu kredit pemerintah sangat akuntabel.



Abstract

Surawijaya, I Made (2023), Implementation of the Use of Government Credit Cards in Financial Management in View of Effectiveness, Efficiency and Accountability at Ganesha University of Education, Management Science, Postgraduate Program, Ganesha University of Education.

This thesis has been approved and examined by supervisor I Dr. Ni Made Ary Widiastini, S.St.Par., M.Par., : and Supervisor II: Putu Indah Rahmawati, S.St.Par., M.Bus., Ph.D.,

Key words: Government Credit Card, Effectiveness, Efficiency, Accountability

This study aims to determine the implementation of government credit cards that have been running effectively, efficiently and accountably at Ganesha University of Education. This research was conducted descriptively by collecting data through interviews, observation, documentation, Focus Group Discussion. The research location is in the finance section of the Ganesha University of Education. The results of this study found (1) The implementation of the use of Government Credit Cards in financial management at the Ganesha University of Education has been running effectively by adapting to the stages of implementing government credit cards. (2) The implementation of the use of Government Credit Cards in financial management at the Ganesha University of Education has not been efficient. (3) Implementation of the use of Government Credit Cards in financial management at the University of Education of Ganesha in terms of accountability, government credit cards are very accountable.

