

**ANALISIS IMPLEMENTASI E-BUDGETING MENGGUNAKAN MODEL
CIPP (CONTEXT, INPUT, PROCESS, AND PRODUCT) SERTA
DAMPAKNYA TERHADAP TRANSPARANSI DAN AKUNTABILITAS
KEUANGAN PUBLIK DI SKPD KABUPATEN KARANGASEM**

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Abstrak

Penelitian ini bertujuan untuk menganalisis implementasi dari sistem *E-budgeting* dengan menggunakan model CIPP dan dampaknya terhadap Transparansi dan Akuntabilitas Keuangan Publik di SKPD Kabupaten Karangasem. Penelitian ini dilakukan di Kabupaten Karangasem Provinsi Bali, dengan mengambil sampel delapan SKPD dari total keseluruhan SKPD di Kabupaten Karangasem. SKPD yang dijadikan sampel di antaranya Dinas Lingkungan Hidup, Dinas Pertanian, Dinas Pendidikan, Kepemudaan dan Olahraga, Dinas Pekerjaan Umum dan Penataan Ruang, Dinas Koperasi, Camat Bebandem, Camat Karangasem, dan Camat Karangasem. Adapun simpulan dari penelitian ini adalah Implementasi sistem *e-budgeting* di SKPD Kabupaten Karangasem yang ditinjau melalui model CIPP adalah dimana sistem *e-budgeting* dapat mempermudah dan memberikan manfaat yang signifikan dalam pengelolaan keuangan publik sehingga harapan dari diimplementasikannya sistem tersebut bisa terpenuhi walaupun belum maksimal, Implementasi *e-budgeting* memberikan dampak terhadap transparansi dan akuntabilitas di lingkungan SKPD Kabupaten Karangasem, walaupun tingkat transparansi dan akuntabilitas pengelolaan keuangan publik masih belum berjalan optimal karena faktor peranan masyarakat yang masih belum berjalan dengan baik.

Kata kunci: *E-budgeting*, CIPP, Transparansi, Akuntabilitas

**THE ANALYSE OF E-BUDGETING IMPLEMENTATION USING CIPP
MODEL (CONTEXT, INPUT, PROCESS, AND PRODUCT) AND THE
IMPACT ON PUBLIC FINANCIAL TRANSPARENCY AND
ACCOUNTABILITY AT SKPD OF KARANGASEM REGENCY**

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Abstract

The research was aimed to analyse the role of e-budgeting system application by using CIPP model, and its impact on the transparency and accountability of public finance on SKPD in Karangasem regency. The research was done in Karangasem regency of Bali Province, by taking eight Skpd samples from all of skpd in karangasem regency. Those samples were Department for environment, department of agriculture, department of education youth and sport, department of public works, department of Koperasi, chief of Bebandem district, and chief of Karangasem district. As for the conclusion of the research was the implementation of e-budgeting system on SKPD in Karangasem regency reviewed through CIPP model could give significant benefits in public finance management, so that the goal of this system implementation can be reached as much as possible. The implementation of e-budgeting system gave impact to transparency and accountability on skpd in karangasem regency, though the level of transparency and accountability of public finance management has not yet running optimally, because of the factor of society's role which has not yet played well.

Keywords: *E-budgeting*, CIPP, Transparency, Accountability