

## Analisis implementasi penganggaran berbasis kinerja: studi kasus pada Universitas Indonesia = Analysis of performance based budgeting implementation: case study in University of Indonesia

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### Abstrak

Penelitian ini membahas penerapan penganggaran berbasis kinerja di Universitas Indonesia pada tahun anggaran 2011 untuk kemudian dibandingkan dengan teori-teori yang berkembang hingga kini, penelitian-penelitian yang sudah dilakukan sebelumnya ataupun peraturan perundang-undangan yang berlaku saat ini. Hasil penelitian ini adalah implementasi penganggaran berbasis kinerja masih belum diterapkan secara benar, dilihat dari lima aspek, perencanaan anggaran dan kinerja, realisasi anggaran, pengukuran kinerja, evaluasi kinerja dan pelaporan anggaran dan kinerja. Beberapa saran kemudian disajikan penulis diantaranya, perlu adanya ketetapan baku mengenai penyusunan indikator kinerja, integrasi antar sistem keuangan dan anggaran dalam hal keterserapan/realisasi dan penerapan sistem reward and punishment supaya perlahan budaya tertib administrasi tumbuh di UI.

.....This study discusses the application of performance-based budgeting at the University of Indonesia in fiscal year 2011 and then compared with the theories developed up to now, studies that have been done before or regulations applicable at this time. The results of this study is the implementation of performance-based budgeting is still not implemented correctly, viewed from five aspects, planning budgeting and performance, budget realization, performance measurement, performance evaluation and reporting of budget and performance. Some suggestions then presented by the writer, the need for standard provisions regarding the preparation of performance indicators, integration between financial and budgets systems in terms of absorption/realization and implementation of reward and punishment system, so good administrative culture gradually grows in UI.