

Analisis faktor kualitas laporan keuangan kualitas laporan akuntabilitas kinerja dan kualitas pelayanan publik dalam menunjang keberhasilan reformasi birokrasi studi kasus di kementerian hukum dan ham tahun 2013 = Factor analysis quality of financial report quality of performance accountability report and quality of public services in supporting the success of the bureaucracy reform (case study at ministry of law and human right 2013)

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui kualitas laporan keuangan, kualitas laporan akuntabilitas kinerja dan kualitas pelayanan publik dalam menunjang keberhasilan reformasi birokrasi pada Kementerian Hukum dan HAM Tahun 2013. Metode penelitian deskriptif digunakan dalam penelitian ini dengan desain penelitian studi kasus. Hasilnya, laporan keuangan Kementerian Hukum dan HAM telah memenuhi karakteristik kualitatif laporan keuangan berdasarkan PP Nomor 71 Tahun 2010; LAKIP disajikan sesuai SK LAN Nomor 239/IX/6/8/2003, kualitas pelayanan publik baik (survei IKM skor 73,57), perolehan opini WTP dari BPK, kualitas laporan akuntabilitas kinerja (nilai LAKIP “B”), dan kualitas pelayanan publik yang baik (survei IKM) telah mendukung keberhasilan reformasi birokrasi di Kementerian Hukum dan HAM Tahun 2013. Saran penelitian dalam mempertahankan opini WTP yang sudah diperoleh harus terus melakukan pemantauan kinerja secara rutin, kendala harus dijelaskan dan dicantumkan dalam laporan akuntabilitas kinerja, meningkatkan kualitas SDM untuk mempercepat pelayanan dan membentuk tim pengawas gratifikasi.

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ABSTRACT

This study aims to determine the quality of financial reporting, quality of performance accountability reports and quality of public services in supporting the success of the bureaucracy reforms at the Ministry of Law and Human Rights 2013. The methods used in this study are descriptive method and case study analysis. The results are Ministry of Law and Human Rights financial report has fulfilled the qualitative characteristics of financial statements under PP No. 71 2010, performance accountability report has been presented accordance with SK LAN LAKIP No.239/IX/6/8/2003, quality of public services has been good with Public Satisfaction Index 73.57, WTP opinion for financial report, value “B” for LAKIP (presented good performance accountability), and Public Satisfaction Index survey has supported the success of bureaucratic reform in the Ministry of

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