

**PENGARUH TRANSPARANSI DAN AKUNTABILITAS ANGGARAN
TERHADAP KINERJA PERSONIL KODIM 0729/BANTUL**

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INTISARI

Penelitian ini dilakukan untuk mengetahui pengaruh transparansi dan akuntabilitas anggaran terhadap kinerja personil Kodim 0729/Bantul. Penelitian ini dilakukan dengan metode kuantitatif melalui penyebaran kuesioner yang berisi pernyataan terbuka terhadap 83 responden dari total populasi dari semua personil Kodim 0729/Bantul. Teknik pengambilan sampling dalam penelitian ini menggunakan teknik *purposive sampling*. Analisa data dilakukan melalui aplikasi perangkat lunak IBM SPSS *Statistics* 25 dengan melakukan uji validitas, uji reabilitas, analisis regresi linear berganda, uji asumsi klasik, dan uji hipotesis. Penelitian ini menunjukkan bahwa variabel transparansi anggaran (X1) secara parsial tidak berpengaruh dan tidak signifikan terhadap kinerja personil (Y). Variabel akuntabilitas anggaran (X2) secara parsial berpengaruh signifikan terhadap kinerja personil (Y). Variabel transparansi (X1) dan akuntabilitas anggaran (X2) secara bersama-sama atau simultan berpengaruh signifikan terhadap kinerja personil (Y).

Kata Kunci : *Good Governance*, Transparansi, Akuntabilitas, Kinerja Personil

**THE INFLUENCE OF BUDGET TRANSPARENCY AND
ACCOUNTABILITY ON THE PERFORMANCE OF
KODIM 0729/BANTUL PERFORMANCE**

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ABSTRACT

This research was conducted to determine the effect of budget transparency and accountability on the performance of Kodim 0729/Bantul personnel. This research was conducted using a quantitative method by distributing questionnaires containing open statements to 83 respondents from the total population of all Kodim 0729/Bantul personnel. The sampling technique in this study used a purposive sampling technique. Data analysis was performed through the IBM SPSS Statistics 25 software application by conducting validity tests, reliability tests, multiple linear regression analysis, classical assumption test, and hypothesis testing. This study shows that the budget transparency variable (X1) partially has no effect and is not significant on personnel performance (Y). Budget accountability variable (X2) partially has a significant effect on personnel performance (Y). The variable of transparency (X1) and budget accountability (X2) jointly or simultaneously have a significant effect on personnel performance (Y).

Keywords : *Good Governance, Transparency, Accountability, Personnel Performance*