

ABSTRAK

Penelitian ini dilatar belakangi oleh realisasi anggaran yang belum termanfaatkan dengan baik, dimana terjadi naik turun presentase realisasi anggaran dari tahun 2021-2022 dan dalam program Perencanaan, penganggaran dan evaluasi kinerja perangkat daerah. Oleh karena itu peneliti mengkaji mengenai pengaruh pengawasan anggaran terhadap efektivitas kinerja pegawai pada kantor kecamatan rancaekek.

Penelitian yang di lakukan bertujuan untuk menganalisa pengaruh pengawasan anggaran terhadap efektivitas kinerja pegawai kantor kecamatan rancaekek. Dalam penelitian ini teori variable X pengawasan anggaran menurut (handoko 2017) terdiri dari lima dimensi; Penetapan standar, Penentuan pengukuran pelaksanaan, Pengukuran Pelaksanaan, Perbandingan Pelaksanaan Standar dan Analisis Penyimpangan, Pengambilan Tindakan koreksi dan teori yang di gunakan efektivitas kinerja menurut (Daff 2010) terdiri dari aspek Keterampilan kerja, Peningkatan prestasi kerja, Kemampuan berkompetisi.

Metode yang di gunakan metode penelitian asosiatif dengan pendekatan kuantitatif. menggunakan Populasi dan sampel seluruh pegawai pada kantor kecamatan rancaekek yang berjumlah 31 pegawai. Dengan melakukan uji Statistik deskriptif, uji validitas, uji reliabilitas, uji korelasi, uji regresi linear sederhana, uji asumsi klasik dan koefisiensi determinasi.

Hasil pada penelitian menunjukan adanya pengaruh pengawasan anggaran terhadap efektivitas kinerja pegawai pada kantor kecamatan rancaekek. Dengan persentase 57% dimana termasuk dalam kategori tinggi sedangkan 43% dipengaruhi oleh variabel lain yang tidak diteliti oleh peneliti.

Kata Kunci: Efektivitas Kinerja Pegawai, Pengawasan Anggaran, Kecamatan Rancaekek

ABSTRACT

This research is motivated by the realization of the budget that has not been utilized properly in its supervision, where there is an up and down percentage of budget realization from 2021-2022 and in the Planning, Budgeting and Evaluation of Regional Apparatus Performance program. Therefore, the researcher examines the effect of budget supervision on the effectiveness of employee performance at the Rancaekek District Office.

The research conducted aims to analyze the effect of budget supervision on the effectiveness of employee performance at the Rancaekek District Office. In this study, the theory of variable x budget supervision according to Handoko 2017 consists of five dimensions; Setting standards, Determining implementation measurements, Measuring Implementation, Comparison of Standard Implementation and Analysis of Deviations, Taking corrective actions and the theory used for performance effectiveness according to Daff (2010) consists of aspects of work skills, improving work performance, and competitive ability.

The method used is an associative research method with a quantitative approach. using the population and sample of all employees at the Rancaekek District Office totaling 31 employees. By conducting descriptive statistical tests, validity tests, reliability tests, correlation tests, simple linear regression tests, classical assumption tests and coefficient of determination.

The results of the study indicate the influence of budget supervision on the effectiveness of employee performance at the Rancaekek sub-district office. With a percentage of 57% which is included in the high category while 43% is influenced by other variables not studied by the researcher.

Keywords: *Employee Performance Effectiveness, Budget Supervision, Rancaekek Sub-district*