

ABSTRAK

**ANALISIS PENERAPAN ANGGARAN BERBASIS KINERJA
(*PERFORMANCE BASED BUDGETTING*) PADA ANGGARAN BELANJA
KANTOR DINAS PERINDUSTRIAN PERDAGANGAN KOPERASI DAN
USAHA KECIL MENENGAH YOGYAKARTA**

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Penelitian ini bertujuan untuk: (1) mengetahui prosedur penyusunan anggaran anggaran belanja Kantor Dinas Perindustrian, Perdagangan Koperasi dan Usaha Kecil Menengah Yogyakarta. (2) mengetahui penerapan anggaran belanja yang disusun berdasarkan Anggaran Berbasis Kinerja(ABK) pada Kantor Dinas Perindustrian, Perdagangan Koperasi dan Usaha Kecil Menengah Yogyakarta. (3) melihat perbandingan antara anggaran belanja yang disusun oleh Dinas Perindustrian, Perdagangan Koperasi dan Usaha Kecil Menengah dengan anggaran belanja yang disusun berdasarkan Anggaran Berbasis Kinerja(ABK) pada Kantor Dinas Perindustrian, Perdagangan Koperasi dan Usaha Kecil Menengah Yogyakarta.

Jenis penelitian adalah studi kasus pada Kantor Dinas Perindustrian, Perdagangan Koperasi dan Usaha Kecil Menengah Yogyakarta. Teknik pengumpulan data yang digunakan adalah dokumentasi, observasi, dan wawancara. Teknik analisis data yang digunakan adalah deskriptif.

Berdasarkan hasil penelitian, maka penyusunan anggaran pada kantor dinas tersebut masih belum menerapkan ABK. Penyusunan anggaran pada dinas masih berpatokan pada Plafon Anggaran dan hanya menyusun program kegiatan saja serta pada penentuan anggaran belanja belum menggunakan metode Analisis Standar Biaya (ASB) yang merupakan bagian dari penyusunan Anggaran Berbasis Kinerja (ABK). Berdasarkan metode ABK didapatkan jumlah keseluruhan anggaran sebesar Rp 21.027.374.141. Jumlah ini lebih kecil dibandingkan dengan anggaran yang disusun oleh dinas sebesar Rp 23.539.369.238, sehingga selisihnya sebesar Rp 2.511.995.097.

ABTRACT

**THE APPLICATION OF PERFORMANCE BASED BUDGETTING ON
THE EXPENSE OF DEPARTMENT OF TRADE INDUSTRY,
COOPERATIVE AND SMALL MEDIUM ENTERPRISES
YOGYAKARTA**

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This research aims for : (1) Understanding the procedure of the budgetting arrangement of the budgeted expense in Department of Trade Industry, Cooperative, and Small Medium Enterprises Yogyakarta, (2) Understanding the application of budgeted expense which is based on Performance Based Budgetting, (3) Seeing the comparison between budgeted expense which is published by Department of Trade Industry, Cooperative, and Small Medium Enterprises Yogyakarta with budgeted expense which is published using Performance Based Budgetting.

The type of this research is case study in Department of Trade Industry, Cooperative, and Small Medium Enterprises Yogyakarta. The technique of data gathering was documentation, observation, and interviewing. The technique data analysis was decriptive.

The result of the research is that the arrangement of the budgeted expense in the Department of Trade Industry, Cooperative, and Small Medium Enterprises Yogyakarta has not used Performance Based Budgetting. The arrangement of the budgetting in the department's office still stands on the budgetting ceiling and only publishes the activity program. Also, the budgeted expense decision has not used Standart Cost Analysis method which is the part of Performance Based Budgetting. According to the budgeted expense with Performance Based Budgetting method is IDR 21.027.374.141. This amount is less than budgeted expense which is published by department's office which is IDR 23.539.369.238, so the difference is IDR 2.511.995.097.