

ABSTRACT

This study aims to prove the perception of local government towards the development of performance measurement systems that have been done by the government and its influence on increased accountability and use of performance information to support decision making in order to improve government performance.

The population of this research is all employees of the Regional Unit of Work Tools (SKPD) and communities in the district of Semarang. The sample is determined by using purposive sampling technique to obtain a representative sample. The sample used in this study are structural officials (echelon 2, 3, and 4). The data in this study is the primary data obtained from questionnaires distributed directly to the respondent. The hypothesis tested in this study by using multiple linear regression.

The results of the conclusion of this study indicate that the limitations of information systems are not proven to affect the development of measurement systems, accountability, and the use of performance information. The difficulty of determining the size of a positive influence on the development of performance measurement systems, and performance accountability, and no proven negative effect on the use of performance information. Positive effect of management commitment to the development of measurement systems, and performance accountability, and negatively affect the use of performance information. Decision-making authority has a positive effect on the development of measurement systems, accountability and the use of performance information. Training negatively affect the development of measurement systems, and performance accountability, and no proven positive effect on the use of performance information. Organizational culture a positive influence on the development of measurement systems and the use of performance information, and no proven positive effect on performance accountability. Development of performance measurement system has a positive effect directly on the performance accountability and the use of performance information, as well as an indirect positive effect on the use of performance information via performance accountability. Subsequent research in order to conduct interviews to increase understanding of the answers given by respondents, using quantitative and qualitative performance data, as well as expand the research objects, and the legislature to assess the attitudes and commitment.

Key words: development of measurement systems, accountability, use of performance information