

**IMPLEMENTASI SISTEM AKUNTABILITAS KINERJA INSTANSI  
PEMERINTAH (SAKIP) TERHADAP PENERAPAN *GOOD  
GOVERNANCE* PADA PUSLITBANG JALAN DAN JEMBATAN  
(PUSJATAN) – BADAN PENELITIAN DAN PENGEMBANGAN  
KEMENTERIAN UMUM DAN PERUMAHAN RAKYAT**

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis seberapa besar pengaruh Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) terhadap penerapan *Good Governance* pada Puslitbang Jalan dan Jembatan (Pusjatan) – Badan Penelitian dan Pengembangan Kementerian Umum dan Perumahan Rakyat. Metode analisis yang digunakan adalah metode deskriptif dengan pendekatan kuantitatif. Metode analisis yang digunakan adalah analisis koefisien korelasi dan analisis koefisien determinasi. Hasil penelitian yang diperoleh adalah: (1) Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Puslitbang Jalan dan Jembatan (Pusjatan) – Badan Penelitian dan Pengembangan Kementerian Umum dan Perumahan Rakyat termasuk dalam klasifikasi baik. Penilaian tersebut diukur menggunakan indikator Rencana Kinerja/renstra, Pengukuran Kinerja, Pelaporan Kinerja, Evaluasi Kinerja, Capaian Kinerja. (2) penerapan *Good Governance* pada Puslitbang Jalan dan Jembatan (Pusjatan) – Badan Penelitian dan Pengembangan Kementerian Umum dan Perumahan Rakyat termasuk dalam klasifikasi baik. Penilaian tersebut diukur dengan Akuntabilitas (*Accountability*), Transparan (*Transparency*), Keterbukaan (*Openness*), Aturan Hukum (*Rule Of Law*). (3) Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) berpengaruh signifikan terhadap penerapan *Good Governance* pada Puslitbang Jalan dan Jembatan (Pusjatan) – Badan Penelitian dan Pengembangan Kementerian Umum dan Perumahan Rakyat. Artinya bahwa apabila Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) semakin baik, maka penerapan *Good Governance* akan baik pula.

Kata Kunci: Sistem Akuntabilitas Kinerja Instansi Pemerintah dan *Good Governance*

**IMPLEMENTATION OF GOVERNMENT INSTITUTION PERFORMANCE  
ACCOUNTABILITY SYSTEM (SAKIP) ON THE IMPLEMENTATION OF  
GOOD GOVERNANCE, IN ROAD AND BRIDGE PUSJATAN (PUSJATAN) -  
RESEARCH AND DEVELOPMENT AGENCY OF THE MINISTRY OF  
GENERAL AND PEOPLE HOUSING**

**ABSTRACT**

*This study aims to analyze how much influence the Implementation of Government Agency Performance Accountability System (SAKIP) on the implementation of Good Governance in the Center for Road and Bridge Research (Pusjatan) - Research and Development Agency of the Ministry of Public and Public Housing. The analytical method used is descriptive method with a quantitative approach. The analytical method used is the analysis of the correlation coefficient and analysis of the coefficient of determination. The results of the research obtained are: (1) Implementation of Government Agency Performance Accountability System (SAKIP) at the Center for Road and Bridge Research Center (Pusjatan) - Research and Development Agency of the Ministry of Public and Public Housing is included in the good classification. The assessment was measured using indicators of Performance / Strategic Plan, Performance Measurement, Performance Reporting, Performance Evaluation, Performance Achievement. (2) implementation of Good Governance in the Center for Road and Bridge Research (Pusjatan) - Research and Development Agency of the Ministry of Public and Public Housing is included in the good classification. The assessment is measured by Accountability, Transparency, Openness, Rule Of Law.. (3) Implementation of Government Agency Performance Accountability System (SAKIP) has a significant effect on the implementation of Good Governance in the Center for Road and Bridge Research (Pusjatan) - Research and Development Agency of the Ministry of Public and Public Housing. This means that if the Government Agency Performance Accountability System Implementation (SAKIP) is getting better, then the implementation of Good Governance will also be good.*

*Keywords: Performance Accountability System of Government Agencies (SAKIP) and Good Governance*