

**Penerapan Akuntansi Pertanggungjawaban dengan Anggaran  
sebagai Pengendalian Biaya Dinas Perhubungan, Komunikasi dan  
Informatika Provinsi Jawa Tengah**

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**ABSTRAK**

Tujuan dari penelitian ini adalah untuk memberikan penjelasan tentang akuntansi pertanggungjawaban pada Dishubkominfo untuk mengetahui efisiensi pengendalian biaya untuk mengukur kinerja pegawai Dishubkominfo. Penelitian ini dilakukan di Dinas Perhubungan Provinsi Jawa Tengah. Penelitian ini menggunakan metode Kualitatif deskriptif yang membandingkan antara realisasi dan anggaran. Sumber data penelitian ini menggunakan data primer, berupa laporan keuangan Dinas Perhubungan. Metode Analisis yang digunakan metode variansi, dimana hasil yang diperoleh terdapat biaya yang sudah efektif dan belum efektif. Dari hasil penelitian dalam penerapan, struktur organisasi Dishubkominfo sudah menunjukkan dengan jelas wewenang dan tanggung jawab sesuai jenjang organisasi, system anggaran dilakukan dengan metode bootom-up.

Kata Kunci : akuntansi pertanggungjawaban, anggaran, pengendalian biaya

**The Application of Responsibility Accounting with Budgeting as Cost Control of Department of Transportation, Communication and Informatics of Central Java Province**

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**ABSTRACT**

The purpose of this study is to provide an explanation of accounting at Department of Transportation, Communication and Informatics to determine the efficiency of cost control to measure employee performance of Department of Transportation, Communication and Informatics. This research was conducted in Department of Transportation of Central Java Province. This study uses descriptive qualitative by comparing between actual and budget. The data source of this research using secondary data, such as financial statement of Department of Transportation, Communication and Informatics. The Analysis used is variance method, in which the results obtained cost are effective and have not been effective. The research result shows that in its implementation, the organization structure Department of Transportation, Communication and Informatics Dishubkominfo has already show clearly the authorization and responsibility in accordance with the organization level and methods, the budgeting system has been done by using Bottom Up method.

Keyword : responsibility accounting, budgeting, cost control