

ABSTRAK

Vina Hartiningsih. Pengaruh Penerapan Prinsip Akuntabilitas terhadap kualitas Pelayanan Publik di Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Ogan Komering Ulu Timur. Dibimbing oleh Hasiatul Aini, SE., M.Si. selaku Pembimbing I dan Eka Meiliya Dona., S.E., M.Si., Ak, CA. selaku Pembimbing II. Tujuan penelitian adalah untuk mengetahui Pengaruh Penerapan Prinsip Akuntabilitas terhadap kualitas Pelayanan Publik di Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Ogan Komering Ulu Timur. Metode pengumpulan data dalam penelitian ini adalah Kuesioner. Alat analisis dalam penelitian ini adalah analisis regresi linier sederhana. Berdasarkan hasil analisis data oleh peneliti dan pembahasan yang telah dilakukan maka dapat ditarik kesimpulan bahwa ada pengaruh penggunaan Akuntabilitas terhadap Kualitas Pelayanan Publik di Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Ogan Komering Ulu Timur. Ini membuktikan bahwa penerapan akuntabilitas kinerja pelayanan publik, akuntabilitas biaya pelayanan publik, dan akuntabilitas produk pelayanan publik pada Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Ogan Komering Ulu Timur sudah sesuai dengan Keputusan Menteri Pendayagunaan Aparatur Nomor 26 Tahun 2004 sehingga dapat mempengaruhi kualitas pelayanan publik seperti yang dikemukakan oleh Zeithaml dalam Hardiansyah (2018:46-47) yaitu *tangible, reliability, responsiveness, assurance* dan *emphy*. Hasil koefisien determinasi (R^2) sebesar 0.772 maka besarnya kontribusi Akuntabilitas terhadap Kualitas Pelayanan Publik di Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Ogan Komering Ulu Timur sebesar 77,2%, sedangkan sisanya 22,8% dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini seperti faktor latar belakang pendidikan, usia, pengalaman, lingkungan, peluang, persaingan dan sistem informasi global (Sari, 2020).

Kata Kunci: Penerapan, Prinsip Akuntabilitas, kualitas Pelayanan Publik

ABSTRACT

Vina Hartiningsih. *The Influence of the Implementation of the Principle of Accountability on the Quality of Public Services at the Regional Tax and Retribution Management Agency of Ogan Komering Ulu Timur Regency.* This research was under the guidance of Hasiatul Aini, SE., M.Si. and Eka Meiliya Dona., S.E., M.Si., Ak, CA. The purpose of the study was to determine the influence of the application of the principle of accountability on the quality of public services at the Regional Tax and Retribution Management Agency of Ogan Komering Ulu Timur Regency. The data collection method in this study was a questionnaire. The analytical tool in this research was simple linear regression analysis. Based on the results of data analysis by researchers and the discussion that had been carried out, it could be concluded that there was an influence of the use of Accountability on the Quality of Public Services at the Regional Tax and Levy Management Agency of Ogan Komering Ulu Timur Regency. This proved that the implementation of accountability for public service performance, accountability for public service costs, and accountability for public service products at the Regional Tax and Retribution Management Agency of Ogan Komering Ulu Timur Regency was in accordance with the Decree of the Minister of Apparatus Empowerment No. 26 of 2004 so that it could influence the quality of public services as stated. stated by Zeithaml in Hardiansyah (2018: 46-47) namely tangible, reliability, responsiveness, assurance and empathy. The result of the coefficient of determination (R^2) was 0.772, the magnitude of the contribution of Accountability to the Quality of Public Services at the Regional Tax and Retribution Management Agency of Ogan Komering Ulu Timur Regency was 77.2%, while the remaining 22.8% was influenced by other variables not examined in this study. factors such as educational background, age, experience, environment, opportunities, competition and global information systems (Sari, 2020).

Keywords: *Implementation, Principle of Accountability, Quality of Public Service*