

ABSTRAK

Eka Fatmala, 2020. "Analisis Efektivitas dan Efisiensi Anggaran dan Belanja Kantor Camat Pakue, Kolaka Utara, Sulawesi Tenggara ". Skripsi Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis. Dibimbing oleh Ansyarif Khalid, dan Ismail Rasulong.

Tujuan penelitian ini untuk mengetahui sejauh mana efektivitas dan efisiensi anggaran dan belanja Kantor Camat Pakue, Kolaka Utara, Sulawesi Tenggara. Dalam penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan teknik pengumpulan data yaitu observasi dan wawancara. Data yang digunakan adalah data sekunder berupa laporan keuangan anggaran dan belanja Kantor Camat Pakue.

Hasil penelitian menunjukkan bahwa (1) Efektivitas anggaran dan belanja Kantor Camat Pakue tergolong efektif (2) Efisiensi merupakan ukuran keberhasilan sebuah kegiatan yang dinilai berdasarkan besarnya biaya atau sumber daya yang digunakan untuk mencapai hasil yang diinginkan hasil perhitungan tingkat efisiensi anggaran dan belanja di Kantor Camat Pakue, Kolaka Utara, Sulawesi Tenggara tergolong efisien dari tahun ke tahun.

Kata Kunci : Efektivitas, Efisiensi, Anggaran dan Belanja, Kantor Camat Pakue.

ABSTRACT

Eka Fatmala, 2020. "Analysis of the Effectiveness and Efficiency of the Budget and Expenditures of the Pakue Sub-District Office, North Kolaka, Southeast Sulawesi". Thesis Accounting Study Program, Faculty of Economics and Business. Supervised by Ansyarif Khalid, and Ismail Rasulong.

The purpose of this study was to determine the effectiveness and efficiency of the budget and expenditure of the Pakue District Office, North Kolaka, Southeast Sulawesi. In this study using a quantitative descriptive approach with data collection techniques, namely observation and interviews. The data used are secondary data in the form of financial reports on the budget and expenditure of the Pakue Sub-district Office.

The results showed that (1) The effectiveness of the budget and expenditure of the Pakue Sub-district Office was classified as effective (2) Efficiency is a measure of the success of an activity which is assessed based on the amount of costs or resources used to achieve the desired results from the calculation of the level of budget and expenditure efficiency at the Camat Office Pakue, North Kolaka, Southeast Sulawesi is classified as efficient from year to year.

Keywords: Effectiveness, Efficiency, Budget and Spending, Pakue Sub-District Office.