ABSTRAK

Pengaruh Akuntabilitas, Transparansi, dan *Good Governance* Terhadap Kinerja Instansi Pada OPD Kota Palembang

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Penelitian ini bertujuan untuk mengetahui pengaruh akuntabilitas, transparansi, dan *good governance* terhadap kinerja instansi pada Organisasi Perangkat Daerah (OPD) Kota Palembang. Penelitian ini menggunakan kuantitatif. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner kepada pegawai OPD Kota Palembang. Teknik pengambilan sampel menggunakan purposive sampling dengan jumlah responden sebanyak 45 orang. Analisis data dilakukan menggunakan uji kualitas data, uji asumsi klasik, analisis regresi linear berganda, uji koefisien determinasi (R^2), uji parsial (uji t), dan uji simultan (uji F) dengan bantuan program IBM SPSS Statistics. Hasil penelitian menunjukkan bahwa secara parsial akuntabilitas berpengaruh positif dan signifikan terhadap kinerja instansi. Sebaliknya, transparansi dan good governance tidak berpengaruh signifikan terhadap kinerja instansi. Namun, secara simultan akuntabilitas, transparansi, dan *good governance* berpengaruh signifikan terhadap kinerja instansi pada OPD Kota Palembang. Temuan ini mengindikasikan bahwa peningkatan akuntabilitas merupakan faktor yang berperan penting dalam meningkatkan kinerja instansi, sedangkan transparansi dan *good governance* belum mampu memberikan pengaruh secara individual terhadap kinerja instansi. Penelitian ini diharapkan dapat menjadi bahan evaluasi bagi pemerintah daerah dalam meningkatkan kualitas tata kelola pemerintahan serta kinerja instansi melalui penerapan prinsip-prinsip akuntabilitas, transparansi, dan *good governance* secara berkelanjutan.

Kata kunci: Akuntabilitas, Transparansi, *Good Governance*, Kinerja Instansi, Organisasi Perangkat Daerah.

ABSTRACT

The Influence of Accountability, Transparency, and Good Governance on Agency Performance in Palembang City Regional Apparatus Organizations (OPD)

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This study aims to determine the influence of accountability, transparency, and good governance on the institutional performance of Regional Apparatus Organizations (OPD) in Palembang City. A quantitative research approach was employed. Primary data were collected through questionnaires distributed to OPD employees in Palembang City. Purposive sampling was used, resulting in a sample of 45 respondents. Data analysis involved data quality tests, classical assumption tests, multiple linear regression analysis, the coefficient of determination (R^2) test, partial tests (t-test), and simultaneous tests (F-test) using IBM SPSS Statistics software. The results indicate that, individually (partially), accountability has a positive and significant effect on institutional performance. Conversely, transparency and good governance do not have a significant effect on institutional performance. However, when considered simultaneously, accountability, transparency, and good governance significantly influence the institutional performance of Palembang City's OPDs. These findings suggest that enhancing accountability plays a crucial role in improving institutional performance, whereas transparency and good governance do not yet exert an individual influence on such performance. This study is expected to serve as a basis for evaluation by the local government to improve the quality of governance and institutional performance through the sustained application of accountability, transparency, and good governance principles.

Keywords: *Accountability, Transparency, Good Governance, Institutional Performance, Regional Government Organizations.*