

ABSTRACT

The main objective of this study is to examine or investigate implementation of PMS include the management commitment, metric difficulties, legislative mandates, and training to development PMS, use of performance information that have been done by government and its influence on performance accountability so that it can be used to support decision making in local government to increase government performance.

The Population of this study is all of Regional unit of work tools (SKPD) or local government organization (OPD) in Semarang city Government, the sample is determined by using purposive sampling technique to obtain a representative sample. The sample in this research are structural official (Echelon 2,3,4) who are related to performance accountability of government agencies and also finance and asset in each OPD

The result of this study as a conclusion is that management commitment are proven influence positively to development performance measurement system (PMS), and use of performance information. Metric difficulties are not proven influence negatively to development performance measurement system. Metric difficulties are proven influence negatively to use of performance information. Legislative mandates are proven influence positively to development PMS, use of performance information. Training are proven influence positively to development PMS, but training are not prove influence positively to use of performance information. Development PMS are proven have direct positive effect to use of performance information, and Development PMS are proven have direct positive effect to performance accountability. Use of performance information are proven have positive effect to accountability.

Keywords :performance measurement system (PMS), use of performance information, performance accountability, institutional isomorphism