

THE INFLUENCE OF INFORMATION, QUALITY OF HUMAN RESOURCES, ORGANIZATIONAL COMMITMENT, AND TRANSFORMATIONAL LEADERSHIP STYLE TOWARD THE EFFECTIVENESS OF PERFORMANCE BASED BUDGETING IMPLEMENTATION
(Empirical Study on Sleman County Device Organization)

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ABSTRACT

This study aims to determine the effect of information, quality of human resources, organizational commitment, and transformational leadership style towards the effectiveness of performance based budgeting. This study uses a purposive sampling method with certain criteria or considerations. The sample in this study is the Regional Apparatus Organization in form of Service, Agency, DPRD, Inspectorate and Regional Secretariat with a total of 29 Regional Device Organisation. The type of data used in this study is primary data. The result of the study shows that information, quality of human resources, organizational commitment, and transformational leadership style have positive effect towards effectiveness of performance based budgeting

Keywords: information, quality of human resources, organizational commitment, and transformational leadership style

INTRODUCTION

In the development of the reformation era, there are claims to improve the performance of public sector organizations to be more oriented to the realization of good public and corporate governance (Mardiasmo, 2002:84). The reform of financial management in the country of Indonesia started in the time of issued law No.17 year 2003 regarding the finances of the State has made a lot of fundamental changes in the financial management of the country Indonesia. The fundamental changes which are introduced to the public i.e., performance based budgeting (performance based budgeting) in drafting the Government budget (Nawastri, 2015).

Performance based budget in Act No. 17 in 2003 about the finances of the State describes the work plan and budget which is set based on the work achievement level will be reached or performance based. Explanation on the Act will show level-based budget work achievement can make improvements in the system of budgeting in the public sector. At the time of the launch of Minister of Home Affairs Regulation/ *Peraturan Menteri Dalam Negeri (Permendagri)* No. 13 year 2006 which set up a regional financial management instructions, in accordance with Permendagri No. 13 year 2006 about good budgeting process can become the basis for the use of the budget, as well as making performance information a valid and accurate, so that it can compile performance reports to control.

Budgeting is an effective tool for the management of public affairs. As a vital tool for the Government, the budget can comprehensively reflect all plans and Government's efforts, while it also plays an important role in the development of the national economy, as the Government do all financial operations including receive and pay for the cost of implementing some of the plans within the framework of the budget law (Jafarniya and Jahed, 2015). In traditional budgeting system, factors such as efficiency, efficacy, savings and output mostly ignored investing its source. Therefore, the resources are used properly and sometimes even wasted.

On the other hand, an increase or decrease in the budget is subject to political decisions and influence of people and force negotiations along with the response of managers and measurement of their responsibility to fade (Jafarniya and Jahed, 2015). Performance based budgeting seeks two improved perceptions, decision makers from the requested resource links and results of operations. This issue is important to maintain and institutionalizing the modification of operational management.

The awareness of managers and decision makers at the micro and macro levels for new budgeting method by using the allocating source and optimally, the transparency of the budget, a better response, and enhanced performance to learn the managers will provide a better basis for improvement and effectiveness in public organizations.

In Indonesia with a performance-based budget implementation on the regional government has published various regulations and guidelines. As well as being set in it is the inclusion of performance indicators in the document planning and budgeting as well as the use of the performance indicators in the preparation of the budget of the Government. The document contains a medium-term development plan of the region/ *Rencana Pembangunan Jangka Menengah Daerah (RPJMD)*, Regional Government work plan/ *Rencana Kerja Pemerintah Daerah (RKPD)*, *Public Policy budget/ Kebijakan Umum Anggaran (KUA)* as well as the priorities and Budgetary Ceiling while/ *Prioritas dan Plafon Anggaran Sementara (PPAS)* at the level of local governments (provinces/ district/city). Then on the organization level Devices/ *Organisasi Perangkat Daerah (OPD)* Areas include Strategic Plan/ *Rencana Stratejik (Renstra)* OPD, a work Plan/ *Rencana Kerja (Renja)* OPD and budget/ *Anggaran (RKA)* OPD.

The province of Yogyakarta city consists of 1 i.e. city Yogyakarta and 4 other districts i.e. the regency of Sleman, Bantul, Gunungkidul, and Kulonprogo. The researcher chose the Sleman Regency as a sample of the study. Researchers interested in conducting research in Sleman Regency because this regency has an Organizational Device area (OPD) in the province of a D I Y and has problems occurred regarding the performance of the OPD. From the results of the

examination, in there some problems as follows: basic tasks and functions there are 3 issues (5.17%), financial aspects there are 14 problems (24.13%), aspects of facilities and infrastructure found 40 problems (68.96%) and working methods there is 1 problem (1.74%). (www.slemankab.go.id).

From these problems can be concluded that the performance of the OPD Sleman Regency has not optimal. Factors that can affect the performance of the OPD can be seen in implementing the budget. In the implementation of the budget in Sleman, a budget officer is much higher than the budget for the public interest.

In the calculation and analysis of the performance of the Government of Sleman Regency, can be done by way of compare between plans its realization with the level of performance, it turns out the level close to the performance of the activities and objectives set by the The Government of Sleman Regency, its realization is lower percentage (87.85%) from the target (95%). In reality this is due to the annual Performance Plan will be conducted simultaneously with the preparation of performance measurement, causing the rate of trend in the conduct of the assessment/performance measurement be biased or less objective.

From those cases, there is a lack of supervision and control of budgets on government entities. There are several factors that can increase the effectiveness of the implementation of performance-based budgeting as factors of information, the quality of human resources, organizational commitment, and leadership style.

This research is the replication of research conducted by Nawastri (2015). The difference with previous research in the sample. Previous research examining in Grobogan whereas this research is in Sleman Regency.

REVIEW OF LITERATURE

Stewardship Theory

The stewardship theory is a theory which shows the State of the managers are not affected by the individual's own desire, but rather refers to the results they obtained for the benefit of the organization. The theory of this service get basic psychology and sociology that is already regulated by the executives as a steward

who can motivate so that act like desire, besides the principal steward behavior will not release the organization because steward will be able to get what it wants in its organization. The theory of service set up for researchers to be able to test the situation where the executives inside the company i.e. the waiter can be motivated to achieve his goals with the best way on his principal, Donaldson and Davis (1991).

Goal setting motivation

Motivation is the wrong form of the theory of goal setting. This theory as a grand theory expressed by Locke (1968), which stressed the need for the relationship between the objectives that have been set against the output of performance. Goal-setting theory States that the thoughts and intentions of the convener of the behavior of each individual. The behavior of invidu performance is influenced by his understanding about the goals of the organization. The level of performance or goals to be achieved can be seen from the target individual.

Information

Knowledge of information or technical to realize reform of the budget is very important for the successful implementation of performance-based budgets. Information and knowledge can be acquired through training or access to information related to budget adequate performance based (Julnes and Holzer, 2001). The results of the research conducted Achyani and Judy (2011), Nawastri (2015), and Albab (2015) indicates that the information has an impact on the effectiveness of the implementation of the performance-based budgets. Can thus be formulated as follows: the first hypothesis.

H₁: Information have positive effect towards the effectiveness of the implementation of the performance-based budgets.

The Quality Of Human Resources

The successful implementation of performance-based budget greatly influenced the ability of organizations providing quality human resources are

adequate, a clerk with the ability of analysis work programs, allocation of funds to raise funds, or funds to the development of a performance-based budget implementation, and sufficient time to assess the reliability of performance data is important for the success of the implementation (Julnes and Holzer, 2001). The results of research conducted by Zarinah, et al (2016), Wulandari (2013), and Nawastri (2015) shows that the quality of human resources has an impact on the effectiveness of the implementation of the performance-based budgets. Can thus be formulated as follows: the second hypothesis

H₂: The quality of human resources have a positive effect towards the effectiveness of the implementation of the performance-based budgets.

Organizational Commitment

Organizational commitment is a push from within the individual to do something to support the success of the Organization in accordance with the goals and interests of the Organization more than with his own interests. Organizational commitment related to the strong willingness in the individual to achieve a goal of the organization. Research Mowday et al (2005) explained that the Organization's commitment to demonstrate confidence and support as well as one's loyalty towards the values and goals to be achieved. The results of research conducted by Handayani (2017), Hasan (2018), and Kurniawan (2018) shows that the commitment of the Organization to have an impact on the effectiveness of the implementation of the performance-based budgets. Can thus be formulated the third hypothesis:

H₃: Organizational commitment have positive effect towards the effectiveness of the implementation of the performance-based budgets.

Transformational Leadership Style

A leader can be said to be a transformational leader is measured in relation to influence leaders toward a subordinate. Khan, et al (2012) says that more followers is where the transformational given kebebasan, the sense of ownership and responsibility which allows its followers to develop leadership

abilities and goals are finally on the rise. Luthans (2006) States that the transformational leadership bring state toward high-performance organizations are facing demands for renewal and change. The results of the research conducted by Nawastri (2015), Fitri, et al (2012), and Wulandari (2013) suggests that transformational leadership style has an impact on the effectiveness of the implementation of the performance-based budgets. Can thus be formulated a hypothesis fourth:

H₄: transformational leadership style have positive effect towards the effectiveness of the implementation of the performance-based budgets.

Research Model

Research methods in this study are as follows:

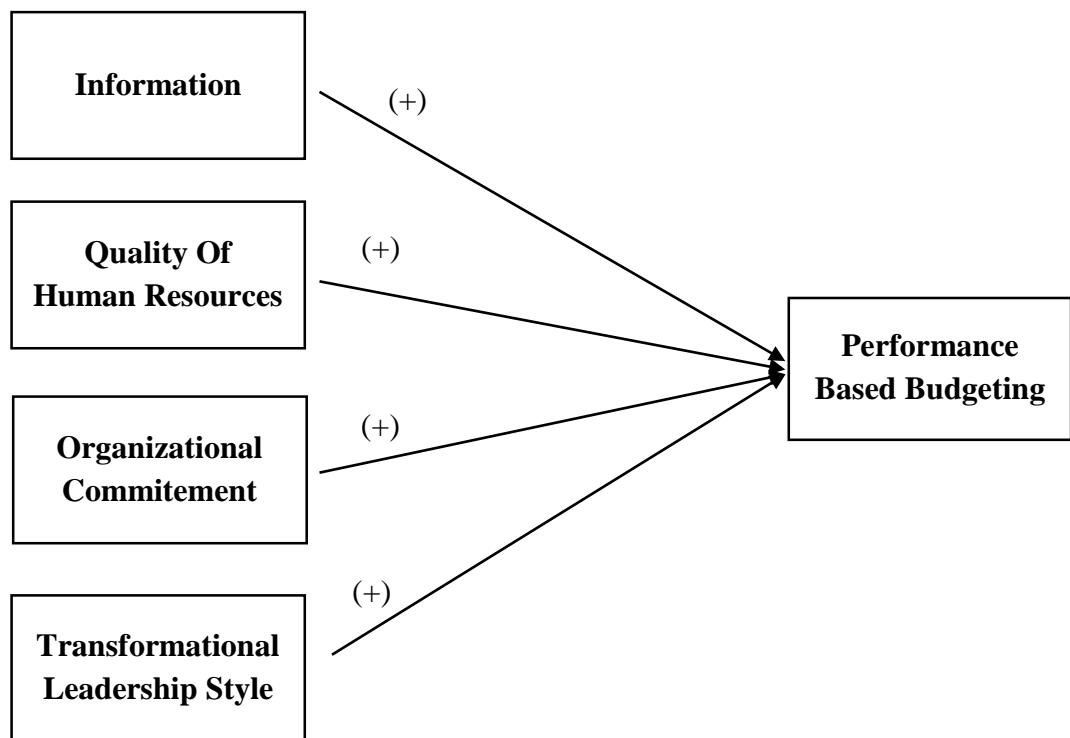


Figure 1. Research Model

RESEARCH METHODS

Object and subject of Research

Objects used in this study was Organizations Regional Devices (OPD) in the Sleman Regency which totaled 29 OPD. The subject of this research is the head of the Agency, the financial Part KaSub, Part KaSub planning and evaluation, and employees involved in the budgeting process at OPD Sleman Regency.

Types Of Data

The data are used by researchers is the primary data. Primary data collection by using methods of the survey, i.e. share the questionnaire to respondents. The questionnaire also included questions relating to variables related to proposed in the study.

Engineering Data Collection

The data are gathered directly from respondents using primary data. Data collection using the questionnaire with share it directly in order to get a high response rate. The response is taken in accordance with the criteria established researchers in the research questionnaire. The questionnaire used for this research was using the scale likert 1-5.

Sampling Technique

Sampling method in this research using a purposive sampling, because the sample obtained is assessed based on the consideration or specific criteria. The respondents included in the study include heads of agencies, the financial part kasub, part kasub planning and evaluation, and employees involved in the budgeting process at OPD Sleman Regency. The respondents were selected by the researcher because in accordance with the criteria of the study sample, i.e. have the authority and responsibility in the process of preparing the budget.

THE RESULTS OF THE RESEARCH AND THE DISCUSSION

The data obtained through the dissemination of the questionnaire to respondents on 29 OPD Sleman Regency. Data collection is done by dissemination of the questionnaire directly to the Agency Head, KaSub the financial section, KaSub Section of planning and evaluation, and employees involved in the process of budgeting. Deployment and return the questionnaire was carried out from October 2, 2018 until 10 October 2018. Map of distribution of the questionnaires elaborated in table 4.1 as follows:

TABLE 1
Distribution of Research Data

No	Organization Name Device Area	The Questionnaire Was Sent	The Questionnaires Returned
1	Staffing agencies, education and training	4	4
2	The body of the unity of the nation and politics	4	4
3	The Agency's finances and Assets Area	4	4
4	Regional Disaster Management Agency	4	4
5	The Regional Development Planning Board	4	2
6	Department Of Culture	4	4
7	Service of population and Civil Records	4	4
8	Health Service		4
9	Department of communication and Informatics	4	4
10	Department of cooperatives, small and medium enterprises	4	4
11	Department Of The Environment	4	4
12	Tourism Agency	4	4
13	Department of public works, housing and Settlements	4	4
14	Office of Community and rural Empowerment	4	4
15	Office of women's empowerment and child protection, Population	4	4

No	Organization Name Device Area	The Questionnaire Was Sent	The Questionnaires Returned
	Control and family planning		
16	Department of youth and sports	4	4
17	Office of capital investment and service of integrated Permissions	4	4
18	Office Of Education	4	4
19	Department Of Transportation	4	4
20	Department of industry and trade	4	4
21	Office of Library and Archives	4	4
22	Land and Office Space	4	4
23	Department of Agriculture Food and fisheries	4	4
24	Social Service	4	4
25	Department Of Labor	4	4
26	DPRD Sleman	4	4
27	Inspectorate Sleman	4	4
28	Police Units Of Teachers ' Praja	4	4
29	The Regional Secretariat Of The Regency Of Sleman	4	4
TOTAL		116	114

Sumber: Output SPSS v.22.0

A summary concerning the rate of return the questionnaire can be seen in table 4.2 as follows:

TABLE 2
Rate Of Return Questionnaire

Questionnaire	Total	Percentage
Questionnaire sent	116	100%
The questionnaire did not return	2	1,7%
The questionnaires returned	114	98,3%
The questionnaire could not be processed	1	0,9%
The questionnaires can be processed	113	97,4%

Sumber: Output SPSS v.22.0

The test results of the descriptive statistics in table 4.8 research variables are as follows:

TABLE 3
Descriptive Statistics Variable Test Results Of Research

Variable	The Theoretical		Actual		
	The range of	Mean	The range of	Mean	Std. Deviation
Performance Based Budget	6 – 30	18	17 – 30	23,90	2,287
Information	3 – 15	9	6 – 15	11,98	1,553
Quality Of Human Resources	10 – 50	30	27 – 50	39,20	3,465
Organizational Commitment	5 – 25	15	13 – 23	18,48	2,204
Transformational Leadership Style	18 – 90	54	44 – 86	69,81	7,833

Sumber: Output SPSS v.22.0

Based on the table above, the variables in this study have a value greater than the actual mean mean theoretically, it can be concluded that the average of the variable information, the quality of human resources, organizational commitment, and leadership style transformational Organizational Devices that exist in the area of Sleman Regency.

Test Validity

Validity of the test results are as follows:

TABLE 4
Validity Of The Test Results

No	Variable	The Value Of KMO	Description
1	Performance Based Budget	0,854	Valid
2	Information	0,649	Valid
3	Quality Of Human Resources	0,682	Valid
4	Organizational Commitment	0,617	Valid
5	Transformational Leadership Style	0,919	Valid

Sumber: Output SPSS v.22.0

Based on the above table the value of KMO all variables above 0.5, then the whole grain question all valid variables.

Reliability Test Data

Validity of the test results are as follows:

TABLE 5
Reliability Test Results

No	Variable	<i>Cronbach's alpha</i>	Description
1	Performance Based Budget	0,876	Reliability
2	Information	0,795	Reliability
3	Quality Of Human Resources	0,796	Reliability
4	Organizational Commitment	0,633	Reliability
5	Transformational Leadership Style	0,950	Reliability

Sumber: Output SPSS v.22.0

Based on the table above table shows that the value of the variable alpha cronbach's the overall above 0.6, then it can be inferred that these six variables in this study have high reliability.

Test For Normality

Normality test results are as follows:

TABLE 6
Normality Test Results

<i>One-Sample Kolmogorov-Smirnov-Test</i>	Sig	Description
<i>Unstandardized Residual</i>	0,056	Residual Normal Distribution

Sumber: Output SPSS v.22.0

Based on the table above shows that the value of sig i.e. 0.056 or 5.6% greater than the value of the alpha that is 0.05 or 5%, so it can be inferred if residual Gaussian.

Test For Multicollinearity

Multicollinearity test results are as follows:

TABLE 7
Multicollinearity Test Results

Variable	Collinearity Statistics		Conclusion
	Tolerance	VIF	
Information	0,838	1,193	Multicollinearity Does Not Occur
Quality Of Human Resources	0,681	1,469	Multicollinearity Does Not Occur
Organizational Commitment	0,737	1,357	Multicollinearity Does Not Occur
Transformational Leadership Style	0,827	1,209	Multicollinearity Does Not Occur

Sumber: Output SPSS v.22.0

Based on the table above, the regression model does not contain multicollinearity if the value of the VIF < 10 and Tolerance > 0.1 . Table 4.16 based on the whole variable has a value of VIF < 10 and value tolerance > 0.10 . The results show that the regression models do not experience multicollinearity between independent variables.

Test Heteroskedastisitas

Heteroskedastisitas test results are as follows:

TABLE 8
Heteroskedastisitas Test Results

Variabel	Sig	Kesimpulan
Information	0,633	Heteroscedasticity Does Not Occur
Quality Of Human Resources	0,868	Heteroscedasticity Does Not Occur
Organizational Commitment	0,998	Heteroscedasticity Does Not Occur
Transformational Leadership Style	0,053	Heteroscedasticity Does Not Occur

Sumber: Output SPSS v.22.0

The table above shows that in this study the overall significance value obtained from the variable is greater than 0.05, the data contained in this study can be concluded not exposed to heteroskedastisitas.

Multiple Regression Test

Multiple regression test test results are as follows:

TABEL 9
Multiple Regression Test

Model	Unstandardized Coefficients		Sig
	B	Std. Error	
1 (Constant)	7,341	2,305	,002
Information	,060	,121	,023
Quality Of Human Resources	,053	,060	,037
Organizational Commitment	,280	,091	,003
Transformational Leadership Style	,123	,024	,000
	Score		
<i>Sig-F</i>	0.000		
<i>Adjusted R²</i>	0.367		

Based on the above table, the value of sig F has a value of 0.000, then the independent variable can be concluded simultaneously affect the dependent variable. Based on the above table, the value of the adjusted R2 of 0.367, then can be summed up 36.7% dependent variable independent variable can explain, and the rest is 63.3% explained by other variables that are not thorough in this research.

The test of Hypothesis 1 (H₁)

Based on the variables in the table above, the significance of information has a value of 0.023 regression coefficients and $0.05 < 0.060$, then it can be

inferred that the positive influence of information against the effectiveness of the implementation of the performance based budgets. This indicates that the first hypothesis (H_1) are accepted.

Test Hypothesis 2 (H_2)

Based on the variables in the table above, the value for the significance of the quality of human resources and the coefficient of $0.05 > 0.037$ regression is 0.053 , then it can be concluded that the quality of human resources is a positive influence towards the effectiveness of the implementation of the performance-based budgets. This shows that the second hypothesis (H_2) are accepted.

Hypothesis test 3 (H_3)

Based on the variables in the table above, the significance of organizational commitment has a value of 0.003 and regression coefficients $0.05 < 0.280$, then it can be inferred that the Organization's commitment to a positive influence towards the effectiveness of the implementation of budget-based performance. This indicates that the third hypothesis (H_3) accepted.

Hypothesis test 4 (H_4)

Based on the variables in the table above, have the value significance of transformational leadership style 0.000 regression coefficients and $0.05 < 0.123$, then it can be inferred that the positive influence of transformational leadership style against the effectiveness of the implementation of performance-based budgets. This indicates that the fourth hypothesis (H_4) accepted.

CONCLUSIONS, ADVICE AND LIMITATIONS OF THE RESEARCH

Conclusions

This research aims to test the influence of information, human resources, organizational commitment, and transformational leadership style against the

effectiveness of the implementation of the performance based budgets. This research was carried out in the local Government of Sleman Regency.

Based on testing and analysis that has been done then the conclusions of this research are:

1. Information have positive effect towards the effectiveness of the implementation of a performance-based budget
2. The quality of human resources have a positive effect towards the effectiveness of the implementation of a performance-based budget
3. The Organization's commitment have positive effect towards the effectiveness of the implementation of a performance-based budget
4. Positive transformational leadership style have positive effect towardrs the effectiveness of the implementation of a performance-based budget

Advice

With the limitations in this research, advice that can be given to improve for the next research are:

1. Survey methods should come with an interview or oral questions, thus filling the questionnaires to be more objective.
2. Further research may consider to using wider research objects with the scope of the province.
3. Further research should use wider coverage of units of work, due to, a larger area work unit is expected to allow a different classification.

The Limitations Of The Research

This study has several limitations, including the following:

1. The sample used only 29 of 49 OPD existing OPD in Sleman Regency. Districts and HOSPITALS not included into the sample because not all of the districts and the PROVINCIAL HOSPITAL has the same functional position by organization or agency of the device.

2. This research could be coupled with the interview to the parties concerned and read about a questionnaire written researchers. So that respondents can understand about what researchers in the questionnaire.
3. The study only tested with quantitative data in the form of a questionnaire which was distributed to the respondents, so that research results have not been demonstrated in detail regarding the effectiveness of the implementation of the performance-based budgets.
4. Research use questionnaire instrument can sometimes give rise to bias in research, because the answers of the respondents sometimes do not reflect the real state of affairs.
5. The selection of objects using only a single location Organization Regional Device (OPD) and only the scope of the district only i.e., OPD Sleman Regency.
6. The independent variable in this study consists of limited information, the quality of human resources, organizational commitment and the transformational leadership styles influence the dependent variable menjelaskan a bit

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