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Judul Skripsi :  
The Effect of information, organizational commitment, transformational leadership, Quality of human resources and good governance on the effectiveness of performance based budget

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Yogyakarta, 9 Januari 2020

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**THE EFFECT OF INFORMATION, ORGANIZATIONAL COMMITMENT,  
TRANSFORMATIONAL LEADERSHIP, QUALITY OF HUMAN RESOURCES AND  
GOOD GOVERNANCE ON THE EFFECTIVENESS OF PERFORMANCE BASED  
BUDGET**

**(Empirical Study In Sleman District Organization)**

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**ABSTRACT**

*This study aims to determine the effect of information, organizational commitment, transformational leadership, quality of human resources and good governance on the effectiveness of performance based budget. 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, organizational commitment, and transformational leadership does not significant to effectiveness of performance based budget. Meanwhile quality of human resources and good governance have significant to effectiveness of performance based budget.*

*keywords: information, commitment organization, transformational leadership, quality of human resources and good governance*

**INTRODUCTION**

Along with the demands of good corporate governance and reform of the budget management system in the public sector, Indonesia then made changes from the traditional

method or Old Public Management to become New Public Management. This is because in the current budgeting system with traditional methods is no longer appropriate to be implemented because it has several weaknesses, such as the absence of performance indicators or measures in the preparation or absorption of budgets to achieve public service goals and objectives and less emphasis on outputs and outcomes that want to be achieved. The new system in public management is a system in which the use of funds or budgets is no longer focused on input, but on its output by emphasizing three main principles, namely professionalism, transparency and accountability.

One manifestation of budget preparation reform is the existence of a performance based budgeting system. This system is an effort to improve the budgeting process in the public sector, because this approach can clarify the goals and indicators of performance, budget preparation and management to be more oriented towards achieving performance results (outputs and outcomes) of each fund that has been spent so that it can be accounted for its usefulness.

The law no. 17 of 2003 concerning State Finance. Describes work planning and budgeting based on the achievement of performance or achievement to be achieved (performance oriented). Besides the issuance of Law No. 17 of 2003, a law has also been issued which encourages the implementation of a performance-based budget system in regional governments. The law is Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2005 concerning Financial Balance between Central and Regional Governments. These regulations then form the basis for implementing performance-based budgets that require local governments to change their budget systems from traditional approaches to performance-based approaches.

In Indonesia, various regulations and guidelines have been issued related to the implementation of performance-based budgeting for performance indicators in planning and

budgeting documents and the use of these performance indicators in the process of government budgeting. 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.

Province of D.I Yogyakarta consists of 1 city, namely Yogyakarta and 4 other districts, namely Sleman, Bantul, Kulonprogo and Gunung Kidul Regencies. The researcher chose Sleman Regency as the research sample. The researcher is interested in conducting research in Sleman Regency because Sleman Regency has the most Regional Organization (OPD) in Province D.I.Y and has problems that occur regarding OPD performance. From the results of the examination, there are problems as follows: there are 3 problems (5.17%) in main tasks and functions, there are 14 problems (24.13%) in financial aspects, there are 40 problems (68.96%) in aspects of facilities and there is 1 problem (1.74%) in methods work. ([www.slemankab.go.id](http://www.slemankab.go.id)).

From these problems, it can be concluded that the performance of the Sleman Regency OPD is not optimal. Factors that can influence the performance of the DPO can be seen in implementing the budget. In implementing the budget in Sleman Regency, the employee budget is far higher than the budget for the public interest. In calculating and analyzing the performance of the Sleman Regency Government, it can be done by comparing the performance plan with the level of realization. The result shows that the level of performance achieved by the activities and targets set by the Sleman Regency Government is

lower (87.85%) than the target (95%). This is because the Annual Performance Plan (RKT) is carried out in conjunction with the Performance Measurement Preparation (PKK), so that the level of tendency in conducting performance assessments / measurements becomes biased or less objective.

From this case, there is a lack of supervision and budget control for government entities. There are several factors that can increase the effectiveness of performance-based budgets such as information factors, organizational commitment, transformational leadership, quality of human resources, and good governance.

This research is a development from Yanuar's research (2018). this researcher added other variables, namely commitment organization and information. The researcher took the object of research on the DIY Government because it had established a performance-based budget system in the DIY Government. This system should work well so that it can be in line with the improvement of government performance. The difference with the previous research is on the sample and also the time the research was conducted. The Previous research took sample in Magelang Regency, while this research was in Sleman Regency.

## **LITERATURE REVIEW**

### **Stewardship Theory**

The theory that underlies this research is Stewardship Theory developed by Donaldson and Davis, 1991. This theory explains the situation where management is not motivated by individual goals but is more focused on the main goal which is to accomplish the organizational interests. Stewardship theory illustrates that management works to build satisfaction to achieve the highest success for the organization (Supadmi, 2018). This theory describes the strong relationship between satisfaction and success in the organization. To achieve the success of an organization it can be done by maximizing the utility of principals and management groups. By maximizing the utility of this group, it will be able to maximize individual's interests in the group.

This theoretical concept is based on the principle of trust between the owners of capital (principles) and the party given authority where management in an organization is seen as a good steward to carry out tasks that have been given responsibly without prioritizing personal interests while focusing more on common interests. In this theory, management as a steward is motivated to act according to the principal's wishes. In addition, steward's behavior tends to be loyal to the organization because the steward tries to reach the target of their organization (Gunawan, 2016).

### **Goal-Setting Theory**

Goal-Setting Theory is introduced by (Locke, 1969), which emphasizes that in order to achieve maximum performance of an institution, there is the need for the relationship between the goals set and output from performance. In this concept, it is believed that goals

that are defined clearly and realized by individuals or groups of individuals (organizations) will result in higher levels of achievement if accompanied by the acceptance of the stated goals (Basri, 2013; Locke, 1975). In relation to budget based performance analysis, (Kusuma and Budiarta, 2013) state that budget accuracy is affected by goal setting. The organization's vision and mission are the main objectives so that clear performance targets are needed. Therefore, each organization is required to set goals, which are then formulated into a budget plan. Thus, in budget planning, it is necessary to include not only the target to be achieved by the organization, but also to contain the amount of nominal and plans needed for each work program or activity that the organization will implement.

### **Information**

Knowledge about information or technicalities to realize budget reform is very important for the successful implementation of performance-based budgets. Information and knowledge can be obtained through training or access to adequate information regarding budget-based performance (Julnes and Holzer, 2001). Performance management literature explains that training is a key factor in improving employee capabilities and empowering employees must be involved to achieve organizational performance improvements.

The result of this research conducted by (Achyani and Cahya, 2011), (Nawastri, 2015) and (Albab, 2015) show that information has positive effect on the effectiveness of budget implementation performance based.

H<sub>1</sub>: There is positive effect of information on effectiveness of performance based budget

### **Organizational Commitment**

Organizational commitment shows the confidence and support and loyalty of a person towards the values and objectives of the organization (Mowday *et al.*, 1979). Strong organizational commitment will cause individuals to try to achieve organizational goals, think

positively and try to do the best for their organization. This happens because individuals in the organization will feel that they have their own organization.

In contrast, a low organizational commitment will cause the individual to be only concerned with himself or his group so that ultimately the individual's performance will be low on the organization. The low performance of individuals in their organizations due to the influence of low commitment will indirectly lead to the difficulty in achieving success in the implementation of performance-based budgets.

The result of this research conducted by (Fitri *et al.*, 2013) which states that commitment does not affect performance-based budgets, whereas the research conducted by (Achyani and Cahya, 2011), and (Nawastri, 2015) show that information has positive effect on the effectiveness of budget implementation performance based.

H<sub>2</sub>: There is a positive effect of organizational commitment on effectiveness of performance based budget

### **Transformational Leadership**

Changing the orientation of budgeting from traditional budgeting to performance-based budgeting requires systematic overall changes of organizational components, especially the role of leaders in managing these changes so that the implementation of workplace-based budgeting can run in accordance with applicable regulations and ultimately can be economical, efficient, and effective in effectiveness application of performance-based budgets. Theoretically, leadership style is very important in managerial, because with the right leadership style, the management process will run well and employees will be passionate in doing their jobs (Hasibuan, 1996). Effective leadership must give direction to its subordinates regarding efforts to achieve organizational goals, and leadership style has a positive impact on encouraging budgetary participation.



The Result of this research conducted by Hotdianty which states that transformational leadership influence performance-based budgets.

H<sub>3</sub>: There is a positive effect of transformational leadership on effectiveness of performance based budget

### **Quality of Human Resources**

The successful implementation of performance-based budgets is greatly influenced by organizational's ability to provide adequate resources, employees with analytical skills in program work, allocation of funds to raise funds, or funds to develop implementation of performance-based budgets, and sufficient time to assess reliability of performance data important for successful implementation (Julnes and Holzer, 2001). (Wang, 2000) argues that budget use requires capacity building in accounting standards, information systems, personnel, and funds. Public organizations that have experience with budget use pay great attention to staff needs for performance, and data collection (Julnes and Holzer, 2001).

The result of this research conducted by (Izzaty, 2011) and (Nalarreason *et al.*, 2014) which state that the quality of human resources affects the performance-based budget.

H<sub>4</sub>: There is a positive effect of quality of human resource on effectiveness performance based budget

### **Good Governance**

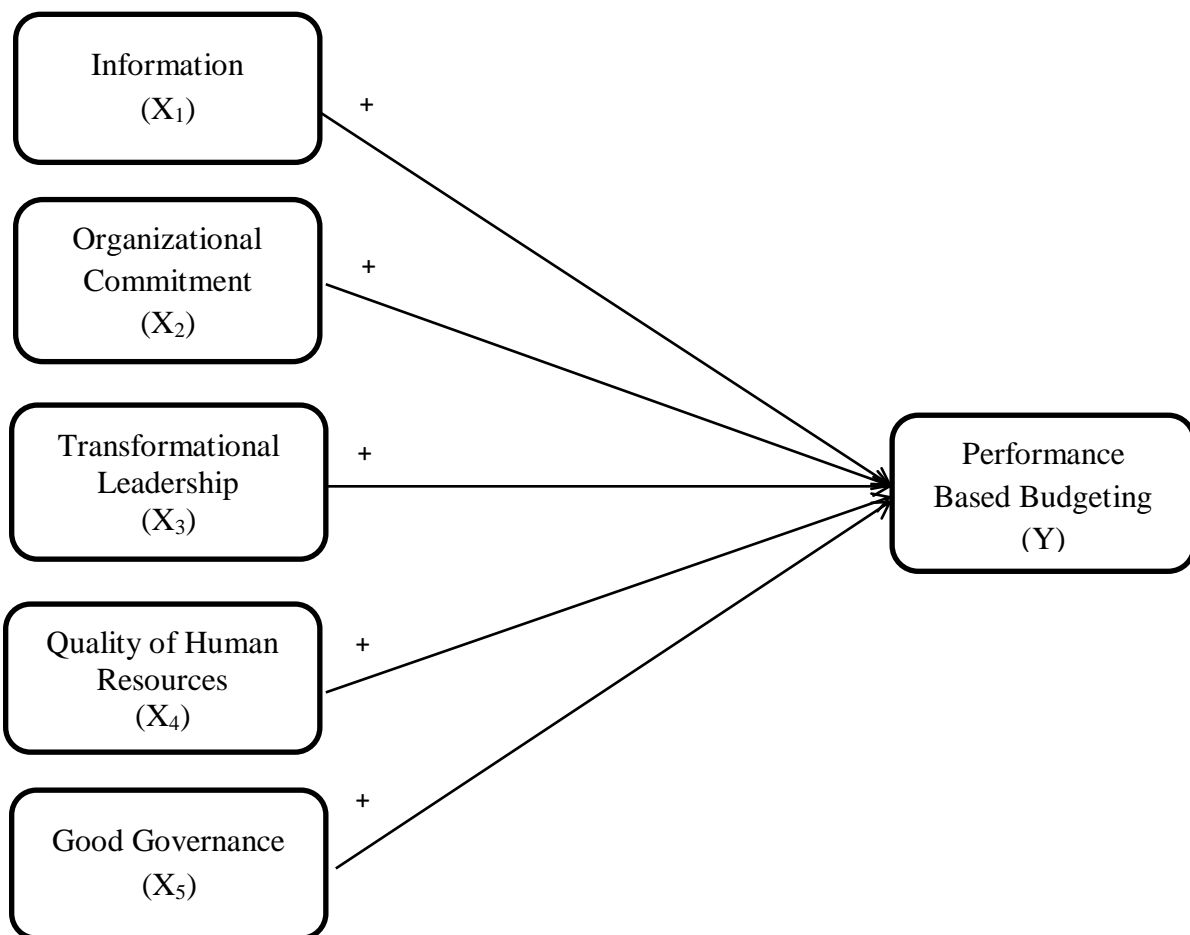
Good governance is a good governance in terms of the use of authority, administration, economy, politics to manage state problems at all levels based on aspects of transparency, accountability, public participation, efficiency and effectiveness, and responsiveness to the needs / problems of the community within clear legal framework. Without involving the principles in good governance, it will be difficult to obtain output and outcomes that are in accordance with the needs of the community.

This is in accordance with the studies of (Nalarreason *et al*, 2014) and (Yanuar, 2017) which state that good governance has a positive effect on performance-based budgeting.

H<sub>5</sub>: The is a positive effect of good governance on effectiveness performance based budget

### Research Model

**Picture 2.1**  
**Research Model**



## **RESEARCH METHOD**

### **Research Object and Subject**

The object in this study was the Organization Regional Devices (OPD) found in Sleman Regency which totaly 29 OPD. The subjects from this research were the Head of Institution, Financial Sub-Division, and employees involved in budgeting process in the OPD of Sleman Regency.

### **Data Type**

The data used by researchers is primary data. The primary data was collected using the survey method, by distributing questionnaires to the respondents. The questionnaire also included questions related to the proposed variables related in research.

### **Data Collection Technique**

To collect the data, the primary data was collected directly from the respondents. Data collection using a questionnaire by sharing it directly to obtain higher rate. The responses taken in accordance with the specified criteria researcher on the research questionnaire. Questionnaire used for this study uses a Likert scale 1-5.

### **Sampling Technique**

The sampling method in this study used purposive sampling, because the samples obtained are judged based on certain considerations or criteria. The respondents included in this study include the head of the agency, subdivision of finance, the planning and evaluation subdivision head, and employees involved in budgeting process in the OPD of Sleman Regency. The respondent was chosen by researcher because it fits the criteria of the research sample, namely have authority and responsibility in the drafting process 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 heads of agencies, the finance department, and employees involved in the process of budgeting. Deployment and return the questionnaire was carried out from October 16, 2019 until 28 October 2019. Map of distribution of the questionnaires elaborated in table 4.1 as follows:

**Table 1**  
**Questionnaire Distribution**

No	Institutions	Questionnaires Sent	Questionnaires Return
1	Regional Personal, Education and Training Agency	3	3
2	National Unity and Politics Agency	3	3
3	Regional Financial and Asset Agency	3	3
4	Regional Disaster Relief Agency	3	3
5	Regional Development Planning Agency	3	3
6	Culture Office	3	3
7	Population and Civil Registry Office	3	3
8	Health Office	3	3
9	Communication and Informatics Office	3	3
10	Cooperatives and Small and Medium Enterprise Office	3	0
11	Environmental Office	3	3
12	Tourism Office	3	3
13	Public Work Office	3	3
14	Community and Village Empowerment Office	3	3
15	Women Empowerment and Family Planning Office	3	3
16	Youth and Sport Office	3	3
17	Regional Investment and Licensing Service Office	3	3
18	Education Office	3	3
19	Transportation Office	3	3
20	Industry and Trade Office	3	3

No	Institutions	Questionnaires Sent	Questionnaires Return
21	Library and Archive Office	3	3
22	Land and Spatial Planning	3	3
23	Agriculture and Fishery office	3	3
24	Social Office	3	3
25	Manpower Office	3	3
26	Sleman Regional Board of People's Representative	3	0
27	Sleman Regional Inspectorate	3	3
28	Civil Service Police Unit	3	3
29	Regional Secretariat	3	3
	<b>TOTAL</b>	<b>87</b>	<b>81</b>

Questionnaire return can be seen in table 2 as follows:

**Table 2**  
**Questionnaire Return Rate**

Questionnaire	Total	Percentage
Questionnaire sent	87	100 %
Questionnaire that did not return	6	6,9 %
Questionnaire that is not filled in completely	0	0 %
Questionnaire that can be processed	81	93,1%

Descriptive statistical test results of the research variables in Table 3 are as follows:

**Table 3**  
**The Result of Descriptive Statistical Test**

Variabel	N	Minimum	Maximum	Mean	Std.dev
performance-based budgeting	81	24	40	31,3	1,5
Information	81	10	15	11,9	2,3
Organizational Commitment	81	13	25	18,5	5,7
Transformational Leadership Style	81	56	90	71,6	1,9

Quality of Human Resources	81	19	30	24,3	2,0
Good Governance	81	18	30	24,2	3,6

### Validity Test

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 Budgeting	0,906	Valid
2	Information	0,622	Valid
3	Organizational Commitment	0,668	Valid
4	Transformational Leadership	0,867	Valid
5	Quality of Human Resources	0,668	Valid
6	Good Governance	0,841	Valid

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	Cronbach's alpha	Description
1	Performance Based Budgeting	0,936	Reliable
2	Information	0,609	Reliable
3	Organizational Commitment	0,741	Reliable
4	Transformational Leadership	0,939	Reliable
5	Quality of Human Resources	0,851	Reliable
6	Good Governance	0,856	Reliable

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**  
**One-Sample Kolmogorov-Smirnov Test**

			Unstandardized Residual
N			81
Normal Parameters <sup>a,b</sup>	Mean		,0000000
	Std. Deviation		2,44516901
Most Extreme Differences	Absolute		,134
	Positive		,103
	Negative		-,134
Test Statistic			,134
Asymp. Sig. (2-tailed)			,001 <sup>c</sup>
Monte Carlo Sig. (2-tailed)			,105 <sup>d</sup>
99% Confidence Interval	Lower Bound		,097
	Upper Bound		,113

The normality test results in Table 6 show that the sig value of 0.105 or 10.5% is greater than the alpha value of 0.05 or 5%, so it can be concluded that the residuals are normally distributed.

### Multicollinearity Test

Below is a table of multicollinearity test results for each variable using the tolerance value and VIF of the regression test.

**Table 7**  
**Multicollinearity Test Results**

Variabel	Collinearity Statistics		Conclusion
	Tolerance	VIF	
Information	0,572	1,748	Does not contain multicollinearity
Organizational Commitment	0,539	1,854	does not contain multicollinearity
Transformational Leadership	0,376	2,658	does not contain multicollinearity
Quality of Human Resources	0,592	1,688	does not contain multicollinearity
Good Governance	0,502	1,977	does not contain multicollinearity

Based on Table 7, the regression model does not contain multicollinearity if the VIF value  $< 10$  and tolerance  $> 0.1$ . Based on table 4.16, all variables have a VIF value  $< 10$  and a tolerance value  $> 0.10$ . These results indicate that the regression model does not experience multicollinearity between independent variables.

#### . Heteroscedasticity Test

**Table 8**  
**Heteroscedasticity Test Results**

Variable	Sig	Conclusion
Information	0,858	Does not contain heteroscedasticity
Organization Commitment	0,817	Does not contain heteroscedasticity
Transformational Leadership	0,689	Does not contain heteroscedasticity



Quality of Human Resources	0,657	Does not contain heteroscedasticity
Good Governance	0,282	Does not contain heteroscedasticity

Based on the results of the heteroscedasticity test in Table 8, all independent variables have a significant value of more than 0.05. This proves that the regression equation model does not experience heteroscedasticity where the residual variance from one observation to another observation is fixed (homoskedasticity). Therefore, the regression model is feasible to be used to predict the implementation of performance-based budgeting based on the independent variables that influence it.

### Multiple Regression Test

Multiple regression test test results are as follows:

**Tabel 9**  
**Multiple Regression Test**

Model	Unstandardized Coefficient	Sig
(Constant)	-6,778	,113
TOTAL_INFO	-,183	,604
TOTAL_OC	,097	,563
TOTAL_TL	,125	,125
TOTAL_QHR	,406	,032
TOTAL_GG	,807	,000
	Score	
<i>Sig-F</i>	,000	
<i>Adjusted R<sup>2</sup></i>	,519	

Based on table 9, 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 R<sup>2</sup> of 0.519, then can be summed up 51,9% dependent variable independent variable can explain, and the rest is 48,1% explained by other variables that are not thorough in this research.

### **Hypothesis Test 1 (H<sub>1</sub>)**

Based on Table 9, the information variable has a significance value of  $0.604 > \alpha 0.05$  with a coefficient value of  $-0.183$ . Then it can be concluded that the information does not significant effect on the implementation of performance-based budgeting. This means that H<sub>1</sub> is rejected.

### **Hypothesis Test 2 (H<sub>2</sub>)**

Based on Table 9, the organizational commitment variable has a significance value of  $0.563 > \alpha 0.05$  with a coefficient value of  $0.097$ . It can be concluded that organizational commitment does not significantly influence the implementation of performance-based budgeting. This means that H<sub>2</sub> is rejected.

### **Hypothesis Test 3 (H<sub>3</sub>)**

Based on Table 9, the transformational leadership style variable has a significance value of  $0.125 > \alpha 0.05$  with a coefficient value of  $0.125$ . It can be concluded that organizational commitment does not significantly influence the implementation of performance-based budgeting. This means that H<sub>3</sub> is rejected.

### **Hypothesis Test 4 (H<sub>4</sub>)**

Based on Table 9, the variable quality of human resources has a significance value of  $0.032 > \alpha 0.05$  with a coefficient value of  $0.406$ . Then it can be concluded that the quality of human resources affects the implementation of performance-based budgeting. This means that H<sub>4</sub> is accepted.

### **Hypothesis Test 5 (H<sub>5</sub>)**

Based on Table 9, good governance variables have a significance value of  $0.000 > \alpha 0.05$  with a coefficient value of  $0.807$ . Then it can be concluded that good governance has a

positive effect on the implementation of performance-based budgeting. This means that H<sub>5</sub> is accepted.

## **CONCLUSIONS, SUGGESTIONS AND LIMITATIONS OF RESEARCH**

### **Conclusions**

This study aims to examine the effect of information, organizational commitment, transformational leadership style, quality of human resources and good governance on the effectiveness of the implementation of performance-based budgeting. This research was conducted in the Regional Government of Sleman Regency.

Based on testing and analysis that have been done, the conclusions of this study are:

1. Information has a negative effect on the effectiveness of the implementation of performance-based budgeting
2. Organizational commitment has a positive effect on the effectiveness of the implementation of performance-based budgeting
3. Transformational leadership style has a positive influence on the effectiveness of the implementation of performance-based budgeting
4. Quality of human resources has a positive effect on the effectiveness of the implementation of performance-based budgeting
5. Good Governance has a positive effect on the effectiveness of the implementation of performance-based budgeting

### **Limitation**

This study has several limitations, including the following:

1. The sample used was only 29 OPD out of 38 existing OPD in Sleman Regency. Districts and hospitals are not included in the sample because not all of the

districts and hospitals have the same functional positions with other regional government agencies or organizations.

2. This research can be supplemented by conducting interviews with the parties concerned, where the parties read about the questionnaire written by researchers. So the respondent can understand what the researcher wrote in the questionnaire.
3. This research was only tested with quantitative data in the form of a questionnaire distributed to the respondents, thus the results of the study have not shown in detail about the effectiveness of the implementation of performance-based budgeting.
4. Research using a questionnaire for instrument can sometimes lead to bias in research, because the answers from respondents sometimes do not reflect the real situation.
5. The selection of research objects only uses one location of the Regional Apparatus Organization (OPD) and only one scope of the district, namely, OPD Sleman Regency.

The independent variable in this study is limited which consists of information, the quality of human resources, organizational commitment and the transformational leadership style. The effect to weak explain the dependent variable.

### **Suggestion**

Given the limitations in this research, suggestions that can be given to improve for further research are:

1. The survey method should be supplemented with interviews or oral questions, thus filling out the questionnaire becomes more objective.

2. Further research might consider using a broader research object with a provincial scope.
3. The object of further research should be a wider scope of work units because, a wider work unit is expected to enable different classifications.

### **Implication**

The implication of this research is sleman district organization (OPD) can improve quality of human resources and good governance. It is expected to eliminate the gaps in the budget and the occurrence of budget slack so that this performance-based budget can be applied in sleman district organizations.

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