

The Influence of Budget Participation and Organizational Commitment to The Performance of Regional Government Apparatus

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ABSTRACT

This study aims to determine how much influence of Budget Participation and Organizational Commitment on the Performance of Local Government Apparatus at the Bandung City Government Financial and Asset Management Agency. The method used in this research is descriptive method and verification method with a quantitative approach. The analytical tools used are Multiple Linear Regression, Correlation Analysis Test, Determination Analysis Test, and Partial Hypothesis Test (t test). The sampling technique used is nonprobability sampling technique. The population in this study were employees of the Bandung City Government Financial and Asset Management Agency (BPKA). The number of samples in this study amounted to 30 employees consisting of the Budget Division, the Treasury Division and the Accounting Division. While the method of analysis used in this study is multiple linear regression. The program used in analyzing the data used the Statistical Package for Social Sciences (SPSS) ver.23. Based on the research results, it shows that there is a significant and positive influence between budget participation and the performance of local government officials and organizational commitment has a significant and positive effect on the performance of local government officials.

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1. INTRODUCTION

Budgets are financial plans that set out anticipated revenues and estimated expenditures over a certain period of time. Since their inception in the 1920's, every serious company has made them the central part of their planning and control system [1]. Budgeting participation is the level of a person's involvement and influence in the budget preparation process [2]. Participation in budgeting involves all levels of management to develop a budget plan [3]. Basically, budgeting can be divided into two, namely participatory / bottom-up budgeting (providing opportunities for lower-level managers to participate in budget formation and top down budgeting (does not involve significant participation of subordinates) [4]. Budget participation is one way to create a good management control system so that it is hoped that the objectives of the related institutions can be achieved [5]. Participation is an essential part of effective budgetary planning and control and is the primary tool for reducing the dysfunctional effects of budgeting. However, budget goals should be negotiated through budget participation and be set at a tight but attainable level. Only this kind of budget goals can cause motivational effects that will increase the level of budget performance [1].

Organizational commitment is an attitude that reflects employee loyalty to the organization and a continuous process in which organizational members express their concern for the organization and its success and continuous progress [6]. Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization [7]. As a public sector organization, the government is required to create welfare for society, in a government, the relationship between the

government and society is described as an agency relationship, in this case the government as an agent who is given the authority to carry out certain obligations determined by the community as principal, either directly or indirectly through its representatives.[8]

The phenomenon that occurs regarding the performance of local government officials in Bandung City has found the fact that the performance is considered to be less than good. The low performance of the SKPD of the Bandung City Government can be seen from the results of the West Java Representative Ombudsman survey which stated that 18 Regional Work Units (SKPD) in the Bandung City Government are in the red zone, aka bad in public services, one of which is the Bandung City Government's Financial and Asset Management Agency, this shows that the performance of the Bandung city government apparatus has not been going well[9]. The factors that cause the government's performance to be considered poor are due to careless management, waste of unnecessary costs, inadequate use of resources, and achievement of targets and inappropriate policies. This has led to a negative assessment in the community of Bandung City on the performance of Bandung City government officials[10].

In previous research, [11] stated that the effect of budgeting participation on the performance of local government officials with organizational commitment as a moderating variable shows that the results of budget participation have a positive effect on the performance of local government officials. So the higher the level of budget participation, the higher the level of performance of local government officials and commitment to moderate the effect of budgetary participation on the performance of local government officials. So the higher the budgetary participation, the higher the level of performance of the local government apparatus, especially with a clear organizational commitment. This is in line with research from [12] which examines the effect of budgeting participation and organizational commitment on the performance of the Labuhan Batu Regency Government SKPD, showing the results that budget participation and organizational commitment are able to explain the effect on the SKPD performance of the Labuhan Batu Regency Government by 6.90%. and the rest is explained by other factors that were not included in the study.

2. RESEARCH METHOD

2.1 Budget Participation, Budget Participation Objectives, Budget Participation Indicators

The budget has an important role in managerial planning and control instrument. The function is as a control instrument, budget is used as a system to measure the organizational performance. Good performance can earn output that matches with the input. Therefore, the budget is controlling instrument controls, the use of resources owned to achieve optimal results [13]. According to [14] Budget participation is a budgeting approach that allows managers who will be responsible for budget performance, to participate in budget development, budget participation communicates a sense of responsibility to lower-level managers and encourages creativity. Meanwhile, according to [15] Budget participation is a budget participation is a process in which budget makers are involved and have influence in determining the size of the budget, and basically budget participation provides an opportunity for managers to participate in budgeting and gives a sense of responsibility to the managers and subordinates who encourage creativity. Budget participation supports management functions such as planning, implementation, and controlling on target. Based on these statements, it can be said that the budget participation process that improves budget quality can affect managerial performance as measured by its achievement of management functions were the key factors of management functions implemented and its success is through the budget [16]. There are four objectives of budget participation according to [17], namely as follows:

1. To provide assistance to public sector organizations in order to achieve goals and improve coordination between parts of the environment.
2. To help create efficiency, effectiveness in providing public goods and services through a priority process.
3. Allows the government to meet spending priorities.
4. Increase the transparency of the accountability of the management of public sector organizations.

According to [15] there are three indicators of budget participation, namely:

1. Employee Involvement in Budget Preparation

Government finances are reflected in the regional revenue and expenditure budget, including financing for every government program and activity. Preparation of the APBD with the stages of preparing a budget work plan with the approval of the draft APBD regional regulation.

2. Influence in determining the budget

A type of power which, if influenced to act in a certain way, can be said to be compelled to act in this way, even if the threat of open sanctions is not the motivating motivation.

3. Contribution in budget preparation

Describes the contribution of government officials, both subordinates and superiors in providing opinions, suggestions, information and participating in motivation in budgeting

2.2 Organizational Commitment, Indicator of Organizational Commitment

According to [18] organizational commitment is the extent to which an employee identifies an organization to be able to achieve its goals and how much the employee wants to maintain membership in the organization. Organizational commitment stresses attachment to the organization, including its goals and values. Organizational commitment appears to develop slowly but consistently over time as individuals think about the relationship between themselves and their employer [19]. [20] Organizational commitment includes strong confidence and acceptance of organizational goals and values; willingness to exert great effort on behalf of the organization; and strong desire to keep working with the organization (in [21]). Meanwhile, according to [22] organizational commitment is of important importance, because if someone loses a business talent it can worsen the situation. Based on some of the opinions of the experts above, it can be said that organizational commitment is a sense of belief in organizational values, as well as loyalty to the organization to work and has a strong desire to stay in the organization. Organizational commitment is needed as an indicator of employee performance. If the employee has a high commitment, it is expected to show maximum performance. Further, the employees who join the organization are required to commit themselves. With the commitments given, it is expected that employee performance will improve [23]. According to [24], organizational commitment comprises '(a) a strong belief in and acceptance of the organization's goals and values; (b) a willingness to exert considerable effort on behalf of the organization; and (c) a strong desire to maintain membership in the organization' (p. 27). These components of organizational commitment suggest dispositions towards prosocial behaviour, and those individuals who are organizationally committed 'are willing to give something of themselves in order to contribute to the organization's well-being' (p. 27) (in [25]).

According to [22], there are three kinds of indicators, namely:

1. Affective commitment, is a desire to remain a member of the organization because of emotional connection to, and involvement with the organization.
2. Sustainable Commitment, is a desire to become a member of the organization because of concern for the costs associated with leaving it. Members of the organization with high / sustainable commitment will continue to be members in the organization because they have a need to become members of the organization.
3. Normative commitment, is a desire to remain a member of the organization because it feels like an obligation.

2.3 Performance of Local Government Officials, Factors Affecting Performance, Performance Indicators

According to [26] performance is a description of the level of achievement of the implementation of an activity or program or policy in realizing the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization. Meanwhile, according to [27] performance is performance is a way to ensure that individual or team workers know what is expected of them and they remain focused on effective performance by paying attention to goals, measures and assessments. According to [28] the factors that affect performance consist of two factors, namely:

1. Internal factors related to the characteristics of a person, for example good performance due to having high ability and hard worker type.
2. External factors related to the environment such as behavior, attitudes and actions of colleagues, subordinates or leaders, work facilities and organizational climate

According to BPKP in [26], performance indicators are quantitative and / or qualitative measures that describe the level of achievement of a predetermined target or goal. Performance indicators are often confused with performance measures. But in fact, even though they are both performance measurement criteria, there are differences in meaning. Performance indicators refer to indirect performance assessments, namely things that are only indications of performance, so their form tends to be qualitative. Meanwhile, performance measurement is a performance criterion that refers to direct performance appraisal, so that its form is more quantitative in nature. Performance indicators according to [26] are as follows:

1. Input

Input is everything that is needed so that the implementation of activities can run to produce output. This indicator measures the amount of resources such as budget (funds), human resources, equipment, materials and other inputs, which are used to carry out activities. By reviewing the distribution of resources, an institution can analyze whether the allocation of its resources is in accordance with the established strategic plan. This benchmark can also be used for comparison (benchmarking) with relevant institutions.

2. Process

In process indicators, the organization formulates the size of the activity, both in terms of speed, accuracy, and the level of accuracy of the implementation of these activities. The most dominant signs in the process are the level of efficiency and economics in the implementation of organizational activities. Efficiency means the amount of results obtained by utilizing a number of inputs. Meanwhile, what is meant by economic is that an activity is carried out cheaper than the predetermined standard cost or time.

3. Output

Output is something that is expected to be achieved directly from an activity which can be physical or non-physical. Output indicators or benchmarks are used to measure the output resulting from an activity. By comparing outputs, agencies can analyze whether activities have been implemented as planned. Output indicators are used as a basis for assessing the progress of an activity if the benchmarks are linked to well-defined and measurable activity objectives. Therefore, the output indicators must match the scope and nature of the agency's activities.

4. Outcomes

An outcome is anything that reflects the functioning of the activity output in the medium term (direct effect). Measurement of outcome indicators is often confused with output indicators. Outcome indicators are more than just outputs. Even though the product has been successfully achieved, it is not certain that the results of these activities have been achieved. Results illustrate the level of achievement of higher yields that may include the interests of many parties. With result indicators, the organization will be able to find out whether the results obtained in the form of outputs can be used properly and provide great use for the community at large.

5. Benefits

Benefits are those that are related to the ultimate goal of carrying out activities. Benefit indicators describe the benefits obtained from the outcome indicators. These benefits only appear after some time, especially in the medium and long term. Benefit indicators show things that are expected to be completed and function optimally (on location and time).

6. Impact

Impact is the effect that is generated either positive or negative

2.4 The Effect of Budget Participation on the Performance of Local Government Officials

Budget participation is a budgeting approach that allows managers who are responsible for budget performance, to participate in budget development, budget participation communicates a sense of responsibility to lower-level managers and encourages creativity [14]. Managers involved in budgeting will feel the budget as a collective agreement. The manager considers the purpose of the budget is also the goal. The manager does not hesitate to provide all the information he has that can be taken into consideration in budgeting. Budgeting participation has an impact on improving the performance of managers and indirectly will lead the company in a better direction [29]. Bruns and Waterhouse (1975) discovered in their studies that managers in highly structured organizations tend to perceive themselves as having more influence and therefore participate more in budget planning and appear more satisfied with budget-related activities (in [1]). The budget is an accounting tool that is generally used by business entities to plan, control and supervise business activities in realizing the business entity's goals [30]. Participation is considered a means of actualizing the best for workers in order to remind themselves of their respective responsibilities for the tasks they get [15]. Participation is considered as a managerial approach that can improve performance[31]. [32]stated that budget participation resulted in positive individual behavior, namely an increase in performance based on a motivation boost by rewards given by the organization if a budget target was achieved. This is in line with research conducted by [33] which states that budget participation and performance have a positive and significant relationship. The research conducted by [34] who found that budget participation significantly affects apparatus performance, with employees participating in the budgeting process, they also feel responsible for the success of the programs that have previously been discussed with them. [35] in their research entitled Budget Participation Has an Impact on Managerial Performance. The results of his research show that budget participation has a significant effect on managerial performance [1]. The correlation between budget participation and managerial performance shows very strong criteria and has a big influence on managerial performance. The better the level of budget participation, the better the level of managerial performance.

H₁ : Budget participation affects the performance of local government officials

2.5 The Influence of Organizational Commitment on the Performance of Local Government Officials

The influence of Organizational Commitment on the Performance of Local Government Apparatus according to [36] in the book "Human Resource Planning and Development" is as an employee

organizational commitment is very important, because employees who have a strong commitment to the organization will show their best performance and be productive in take on the job. According to [37] states that if every employee has a strong commitment to provide the best performance for the country and the best service for the community, then of course the performance will increase. To achieve high performance, every employee should have a question to himself "what can I give to my country and society?" It would be very different from the question "what should I do for my leadership ?. Meanwhile, according to [38] said that "Organizational commitment is very closely related to employee performance. This means that the higher one's organizational commitment, will be able to improve employee performance, and vice versa, the lower the organizational commitment, the lower the employee's performance. [39] Organizational commitment is vital to any organization, because it is a good predictor of organizational goals, absenteeism, turnover and productivity (in [40]). Organizational commitment is an impetus from within the individual to do something in order to support the success of the organization in accordance with the goals set and prioritize the interests of the organization. This means that individuals with high organizational commitment will produce good performance for the achievement of organizational goals. So the higher the organization, the higher the performance of local government officials. The results of this study are supported by the results of previous research conducted by Sumarno, 2005 which revealed that high organizational commitment will increase high performance as well. Therefore, individuals who have a strong commitment in the organization, the greater their efforts in completing their work tasks which will have an impact on good performance.

H₂ : Organizational Commitment to Local Government Apparatus Performance.

Based on the description above, the writer sets out the framework for this research in the form of a research paradigm as follows:

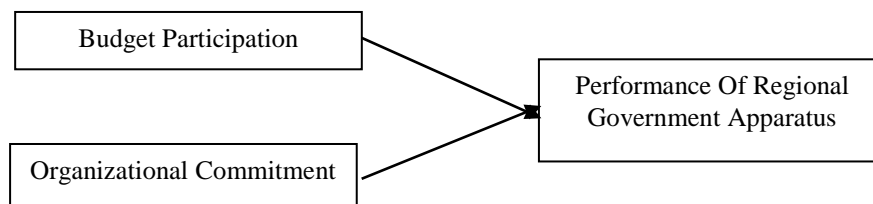


Figure 1. Research Framework

3. RESULTS AND ANALYSIS

3.1 Descriptive Analysis of Budget Participation

Table 1. Percentage of Respondents' Answers Score
Regarding Budget Participation Variables

Measuring Budget Participation Variables						
No.	Indicator	Statement Item	Actual Score	Ideal Score	% Actual Score	Criteria
1.	Employee Involvement in Budget Preparation	Item 1	120	150	80%	Good
		Item 2	108	150	72%	Good
2.	Influence in Budget Deteremination	Item 3	100	150	66,7%	Pretty Good
		Item 4	80	150	53,3%	Pretty Good
3.	Contribution to Budget Preparation	Item 5	117	160	78%	Good
		Item 6	105	150	70%	Good
Total			630	900	70%	Good

The table above shows that the result of calculating the percentage of the total score from the Budget Participation variable is 630 (70%). Thus it can be concluded that the Budget Participation variable is in the good category, but there is still a gap of 30% which indicates that there are still weaknesses in Budget Participation.

3.2 Descriptive Analysis of Organizational Commitment

Table 2. Percentage of Respondents' Answers Score
Regarding Organizational Commitment Variables

No.	Indicator	Statement Item	Actual Score	Ideal Score	% Actual Score	Criteria
1.	Affective Commitment	Item 7	116	150	77,3%	Good
		Item 8	94	150	62,7%	Pretty Good
2.	Sustainable Commitment	Item 9	75	150	50%	Not Good

		Item 10	93	150	50%	Not Good
3.	Normative Commitment	Item 11	93	150	62%	Pretty Good
		Item 12	106	150	62%	Pretty Good
Total			579	900	70%	Pretty Good

The table above shows that the result of calculating the percentage of the total score from the Organizational Commitment variable is 579 (64.3%). Thus it can be concluded that the Organizational Commitment variable is in the quite good category, but there is still a gap of 35.7% which indicates that there are still problems in Organizational Commitment.

3.3 Descriptive Analysis of Local Government Apparatus Performance

Table 3. Percentage of Respondents' Answers Score
Regarding the Variable Performance of Local Government Officials

No.	Indicator	Statement Item	Actual Score	Ideal Score	% Actual Score	Criteria
1.	Input	Item 13	120	150	80%	Good
		Item 14	131	150	87,3%	Very Good
2.	Process	Item 15	101	150	67,3%	Very Good
		Item 16	100	150	66,7%	Very Good
3.	Output	Item 17	125	150	83,3%	Good
		Item 18	129	150	86%	Very Good
		Item 19	131	150	87,3%	Pretty Good
4.	Outcome	Item 20	131	150	87,3%	Very Good
		Item 21	101	150	67,3%	Very Good
		Item 22	123	150	82%	Good
5.	Benefit	Item 23	127	150	84,7%	Very Good
		Item 24	123	150	82%	Good
6.	Impact	Item 25	134	150	89,3%	Very Good
		Item 26	133	150	88,7%	Very Good
Total			1709	2100	81,4%	Good

The table above shows that the results of the calculation of the percentage of the total score of the Local Government Apparatus Performance variable are 1709 (81.4%). Thus it can be concluded that the Local Government Apparatus Performance variable is in the good category, but there is still a gap of 18.6%, this shows that there are still weaknesses in the Performance of Local Government Apparatus.

3.4 Result of Verification Analysis

3.4.1 Classic Assumption Test

Before testing the hypothesis using multiple linear regression analysis, there are several assumptions that must be fulfilled so that the conclusions of the regression are not biased, including the normality test, multicollinearity test, heteroscedasticity test and autocorrelation test. To strengthen the regression results obtained, the classical regression assumption is tested, where the results obtained are as follows:

1) Normality Test

Here are the results of the normality test using the Kolmogorov –Smirnov method.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal	Mean	,0000000
Parameters ^{a,b}	Std. Deviation	4,41498764
Most Extreme	Absolute	,090
Differences	Positive	,081
	Negative	-,090
Test Statistic		,090
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

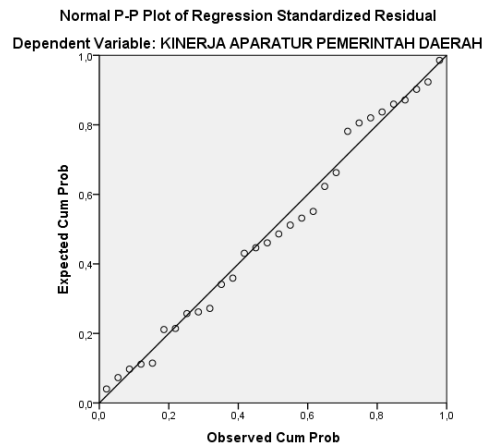


Figure 2. Normality Graph

In the SPSS output table above, it can be seen that the probability value seen from the Asymp Sig. is equal to 0.200 and the value is greater than 0.05, so according to the test criteria it can be concluded that the residuals in the regression model are normally distributed, so that the model has met one of the requirements for regression testing. As for visually the normal probability plot graphic image can be seen in Figure 2 which states that the graph above confirms that the regression model obtained is normally distributed, where the data distribution is around the diagonal line.

2) Multicollinearity Test

In this study, the value of variance inflation factors (VIF) was used as an indicator of the presence or absence of multicollinearity between the independent variables.

Table 5. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	BUDGET PARTICIPATION	.516	1.937
	ORGANIZATIONAL COMMITMENT	.516	1.937

a. Dependent Variable: PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS

Based on the VIF value obtained, as shown in table 6 above, it shows that there is no strong enough correlation between the independent variables. This can be seen from the amount of tolerance (α) and variance inflation factor (VIF) if using $\alpha / \text{tolerance} = 10\%$ or 0.10 then $VIF = 10$. From the results of the VIF output, the calculation of the two variables is 1.937 less than 10 and all tolerance independent variables have a value of $0.516 = 51.6\%$ greater than 10%, it can be concluded that there is no multicollinearity between the variables of Budget Participation and Organizational Commitment.

3) Heteroscedasticity Test

The heteroscedasticity test in this test uses a scatterplot chart. The following are the results of the Heteroscedasticity Test.

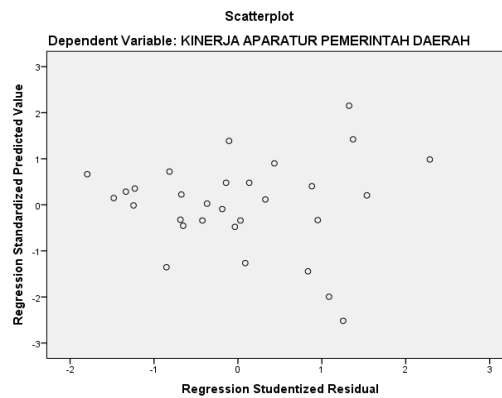


Figure 3. Heteroscedasticity Test Results

In Figure 3, it can be seen that the dots spread randomly and are spread either above or below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable to be used to predict the Performance of Regional Government Officials based on variables independent Budget Participation and Organizational Commitment.

4) Autokoleration Test

The Autocorrelation test in this test is calculated by the Durbin-Watson statistical value. The following are the results of the Autocorrelation Test.

Table 6. Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.788 ^a	.621	.593	4.57558	1.733
a. Predictors: (Constant), ORGANIZATIONAL COMMITMENT, BUDGET PARTICIPATION					
b. Dependent Variable: PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS					

Based on the table above, the results of the processing obtained the Durbin-Watson (D-W) statistical value of 1.733. While from the DW table with a significant level ($\alpha = 5\%$), for the number of independent variables as many as 2 variables ($k = 2$), and the number of observations in the study as many as 30 samples ($n = 30$), then the lower limit value (dL) is obtained 1.283 and the upper limit (dU) of 1.566. Because the Durbin-Watson regression model value on processing results is 1.733 and is greater than the upper limit (dU) of 1.566 and less than $4 - 1.566$ ($4 - dU$), it is concluded that the regression model does not have autocorrelation. Because the four regression assumptions have been fulfilled, it can be concluded that the regression model estimation results have met the BLUE (Best Linear Unbias Estimation) requirements, so it is said that the conclusions obtained from the regression model have described the real situation.

3.4.2 Multiple Linear Regression Analysis

The results of calculating the multiple linear regression coefficients using the IBM SPSS Statistics v.23 software are as follows:

Table 7. Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	31.323	4.745		6.601	.000
	BUDGET PARTICIPATION	.914	.303	.498	3.018	.005
	ORGANIZATIONAL COMMITMENT	.625	.289	.356	2.158	.040
a. Dependent Variable: PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS						

The values stated in the equation of the results of Multiple Linear Regression Analysis can be interpreted as follows:

1. The constant is 31,323; meaning that if the value of Budget Participation and Organizational Commitment is 0, then the Performance of Local Government Apparatus is 31.323.

2. The regression coefficient for the Budget Participation variable (X1) is 0.914; meaning that if other independent variables are fixed in value and Budget Participation has increased by 1%, then the Performance of Local Government Officials (Y) will increase by 0.914.
3. The regression coefficient of Organizational Commitment variable (X2) is 0.625; meaning that if other independent variables are fixed in value and Organizational Commitment has increased by 1%, then the Performance of Local Government Officials (Y) will increase by 0.625.

3.4.3 Correlation Analysis

1) Correlation between Budget Participation and Performance of Local Government Officials

To determine the closeness of the relationship between Budget Participation and Performance of Local Government Officials, Pearson Correlation analysis is used. By using the SPSS Version 23 program, the results of the correlation between Budget Participation and the Performance of Local Government Officials when Organizational Commitment has not changed can be seen in the following table:

Table 8. Budget Participation with
Local Government Apparatus Performance

Correlations			
		BUDGET PARTICIPATION	PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS
BUDGET PARTICIPATION	Pearson Correlation	1	.745**
	Sig. (2-tailed)		.000
	N	30	30
PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS	Pearson Correlation	.745**	1
	Sig. (2-tailed)	.000	
	N	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Based on table 8 above, the relationship between Budget Participation and the Performance of Local Government Officials when Organizational Commitment does not change is 0.745, meaning that Budget Participation has a strong relationship with the Performance of Local Government Apparatus. This can be seen from the correlation value between 0.60 to 0.799 which is classified in the strong category. A positive relationship means that every increase in Budget Participation will increase the Performance of Local Government Apparatus and vice versa.

2) Correlation between Organizational Commitment and Performance of Local Government Apparatus

To determine the closeness of the relationship between Organizational Commitment to the Performance of Local Government Officials, Pearson Correlation analysis is used. By using the SPSS Version 23 program, the results of the correlation between Organizational Commitment and Performance of Local Government Officials when Budget Participation does not change can be seen in the following table:

Table 9. Organizational Commitment Coefficient with
Local Government Apparatus Performance

Correlations			
		ORGANIZATIONAL COMMITMENT	PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS
ORGANIZATIONAL COMMITMENT	Pearson Correlation	1	.702**
	Sig. (2-tailed)		.000
	N	30	30
PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS	Pearson Correlation	.702**	1
	Sig. (2-tailed)	.000	
	N	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Based on table 9 above, the relationship between Organizational Commitment and Local Government Apparatus Performance when Budget Participation does not change is 0.702, meaning that Organizational Commitment has a strong relationship with the Performance of Local Government Apparatus. This can be seen from the correlation value between 0.60 to 0.799 which is classified in the strong category. A

positive relationship means that every increase in Organizational Commitment will increase the Performance of Local Government Apparatus and vice versa.

3.4.4 Analysis of the coefficient of determination

The following are the results of the analysis of the coefficient of determination in this study

Tabel 10. Coefficient of Determination

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	31.323	4.745		6.601	.000			
	BUDGET PARTICIPATION	.914	.303	.498	3.018	.005	.745	.502	.358
	ORGANIZATIONAL COMMITMENT	.625	.289	.356	2.158	.040	.702	.384	.256

a. Dependent Variable: KINERJA APARATUR PEMERINTAH DAERAH

Based on the above calculations, it can be seen that the influence of the Budget Participation variable on the Performance of Local Government Apparatus is 37.10%, while the remaining 62.90% is the influence given by other factors not examined in this study, namely regional financial management, control systems. internal government, good government governance and leadership style. While the influence of the Organizational Commitment variable on the Performance of Local Government Apparatus is 24.99%, while the remaining 75.01% is the influence given by other factors not examined in this study, namely regional financial management, government internal control systems, good government governance and leadership style.

3.4.5 Hypothesis test

1) Partial Hypothesis Testing (t-test) Budget Participation on the Performance of Local Government Officials

By using the SPSS Version 23 program, the output of partial hypothesis testing (t test) is obtained as follows :

Table 11. Results of Partial Hypothesis Test The Effect of Budget Participation Against the Performance of Local Government Apparatus

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	31.323	4.745		6.601	.000
	BUDGET PARTICIPATION	.914	.303	.498	3.018	.005
	ORGANIZATIONAL COMMITMENT	.625	.289	.356	2.158	.040

a. Dependent Variable: PERFORMANCE O REGIONAL GOVERNMENT APPARATUS

From the SPSS output above, the tcount for Budget Participation (X1) is 3.018. With a significant level (α) of 5%, and degrees of freedom (df) = 27, the t-table value is 2.052. So it can be concluded that the value of tcount > ttable (3.018 > 2.052) and it can be concluded that H0 is rejected and H1 is accepted.

2) Testing the Hypothesis of Organizational Commitment on the Performance of Local Government Apparatus

By using the SPSS Version 23 program, the output of partial hypothesis testing (t test) is obtained as follows :

Table 12. Results of Partial Hypothesis Test The Effect of Organizational Commitment Against the Performance of Local Government

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	31.323	4.745		6.601	.000
	BUDGET PARTICIPATION	.914	.303	.498	3.018	.005
	ORGANIZATIONAL COMMITMENT	.625	.289	.356	2.158	.040

a. Dependent Variable: PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS

From the SPSS output above, the tcount value for Organizational Commitment (X2) is 2.158. With a significant level (α) of 5%, and degrees of freedom (df) = 27, the t-table value is 2.052. So it can be concluded that the value of tcount > ttable (2.158 > 2.052) and it can be concluded that H0 is rejected and H1 is accepted.

3.5 DISCUSSION

3.5.1 The Effect of Budget Participation on the Performance of Local Government Officials

In testing the hypothesis it can be seen that the tcount value of 3.018 is greater than t table (2.052) which indicates that the model formed by hypothesis 1 is significant. This means that budget participation has a significant effect on the performance of local government officials in the Regional Financial and Asset Management Agency of the Bandung City Government. The results of hypothesis 1 testing also show a strong relationship between Budget Participation and the Performance of Local Government Officials as evidenced by the correlation coefficient value of 0.745, these results are included in the category 0.60-0.799 which means a strong level of relationship. Budget participation has a strong positive impact on the performance of local government officials, meaning that the better budget participation will increase the performance of local government officials and vice versa.

The results of this study are in accordance with the theory expressed by [14] which states that budget participation is a budgeting approach that allows managers who are responsible for budget performance, to participate in budget development, budget participation communicates a sense of responsibility to managers. level down and encourages creativity. Then the percentage of the influence of Budget Participation on the Performance of Local Government Apparatus is 37.10%, while the remaining 62.90% is the influence given by other factors not examined in this study.

This is evidenced by the results of research in the field found that Budget Participation has a respondent response of 70% and is in the good category, and there is a 30% gap which is a problem of Budget Participation. This is evidenced by the Budget Participation indicator which the respondent has the least response is the influence indicator in determining the budget with a percentage of 53.3%. This proves and answers the phenomenon that has been stated previously where there are problems with budgetary participation, namely there is still weak budget use and budget absorption patterns that still tend to accumulate at the end of the fiscal year The weakness of budget planning is due to Bandung City local government officials who are not ready to prepare budget plans . This is also supported by previous research, namely research by [33], [35], and [34], the results of his research suggest that budget participation has a significant effect on the performance of local government officials [1].

3.5.2 The Influence of Organizational Commitment on the Performance of Local Government Officials

In testing the hypothesis it can be seen that the t-statistic value of 2.158 is greater than the critical (2.052) which indicates that the model formed by hypothesis 2 is significant. This means that Organizational Commitment has a significant effect on the Performance of Local Government Apparatus in the Regional Financial and Asset Management Agency of the Bandung City Government. Hypothesis 2 test results also show a strong relationship between Organizational Commitment to Local Government Apparatus Performance as evidenced by the correlation coefficient value of 0.702, these results are included in the category 0.60-0.799 which means a strong level of relationship. Organizational Commitment provides a strong positive direction on the Performance of Local Government Apparatus, meaning that the better Organizational Commitment will increase the Performance of Local Government Apparatus and vice versa.

The results of this study are in accordance with the theory expressed by [36] which states that employee organizational commitment is very important, because employees who have a strong commitment to the organization will show their best performance and be productive in carrying out work. In addition, it is also supported by the theory according to [38] saying that organizational commitment is very closely related to employee performance. This means that the higher a person's organizational commitment, the better the employee's performance, and conversely the lower the organizational commitment the lower the employee's performance. Then the percentage of the influence of Organizational Commitment on the Performance of Local Government Apparatus is 24.99%, while the remaining 75.01% is the influence given by other factors not examined in this study.

This is evidenced by the results of research in the field found that Organizational Commitment has a respondent response of 64.3% and is in the quite good category, and there is a 35.7% gap which is a problem

of Organizational Commitment This is evidenced by the Organizational Commitment indicator whose respondent the least response is the indicator of sustainable commitment with a percentage of 50%. This proves and answers the phenomenon that has been stated previously where there are problems with Organizational Commitment, namely there are violations regarding the attendance level of Civil Servants (PNS) where their presence is without providing information and violations related to words, writings, actions of PNS who do not comply with obligations and violate prohibitions civil servant discipline provisions that are carried out during working hours and outside working hours. The results of this study are supported by the results of previous research conducted by Sumarno, 2005 which revealed that high organizational commitment will increase high performance as well. Therefore, individuals who have a strong commitment in the organization, the greater their efforts in completing their work tasks which will have an impact on good performance

4. CONCLUSION

Based on the results of the analysis and discussion that the author has conducted in the previous chapter, the researcher draws the following conclusions:

1. Budget participation has a significant effect on the performance of local government officials. There is a strong and positive relationship meaning that every increase in Budget Participation will increase the Performance of Local Government Apparatus and vice versa.
2. Organizational Commitment has a significant effect on the Performance of Local Government Apparatus. There is a strong and positive relationship, meaning that every increase in Organizational Commitment will increase the Performance of Local Government Apparatus and vice versa.

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