

The Influence of Participative Budgeting, Human Resource Quality and Budgeting Plan towards the Consistency of Budget Preparation Process (Study in Lhokseumawe City Regional Work Units/ Departments)

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Abstract: The purpose this research is to examine the influence of participative budgeting, human resource quality and budgeting plan towards the consistency of budget preparation process in Lhokseumawe City Regional Work Units/ Departments (SKPK). The population of the study are 31 SKPKs of Lhokseumawe City. The data collection was accomplished by using documentation and questionnaire technique, in which some questionnaires were distributed to 62 respondents who were representatives of the 31 SKPKs. The data was analyzed by using multiple regression analysis technique through SPSS application. The results of the study indicated that participative budgeting, human resource quality and budgeting plan affect the consistency of budget preparation process in Lhokseumawe City Regional Work Units (SKPK).

Key words: Participative budgeting, human resource quality, budgeting plan, consistency budget preparation.

INTRODUCTION

In the implementation of local financial management, the government has set regulations about local financial management procedures. There is Law Number 17 Year 2003 regarding State Finance, Law Number 23 Year 2014 on Regional Government, and Regulation of the Minister of Home Affairs Number 59 Year 2007 concerning Guidance on Regional Financial Management. These regulations aim to make the government budget can run consistently with the realized in the field to realize the welfare of the community.

The Local Government Budget (APBK) is the basic of local financial management for one year commencing from January first to December 31st. The Lhokseumawe Government budget preparation process is still inconsistent for several reasons. One of the reason is that until the end of March 2016, the local government of Lhokseumawe City has reportedly not submitted yet the 2016 Local Government Budget (APBK) book to the City House of Representatives of Lhokseumawe City (DPRK). This is due to the fact that the Local Government and DPRK of Lhokseumawe City have not consistently together budgeted the programs and activities at every planning stage, starting from the General Budgetary Policy (KUA) and The Provisional Budget Priorities and Funding Levels (PPAS) and Draft Local Government Budget (RAPBK) (Portalsatu.com).

Furthermore, The Local Government of Lhokseumawe City reportedly has a budget deficit over 280 billion rupiahs. As a result, many physical projects and assistance to communities can not be realized with the

amandement of APBK 2016, even payable to third parties. Not only that, the council's aspirations fund also can not be realized. This condition occurs because the Local Government of Lhokseumawe City is not disciplined in budget planning and development. As a result, the wheels of governance run automatically on an auto pilot (Modusaceh.co), it means that there is no development implementation during the changing period, until it is budgeted back to the next year's APBK.

There are several factors that allegedly affect the consistency of the budgeting process, one of which is the participative budget. Participatory budgeting (participative budgeting) is a budgeting approach that focuses on efforts to improve employee performance to achieve organizational goals. In the preparation of the budget required the participation of subordinates to subordinates feel involved and should be responsible for the implementation of the budget. So the participation of subordinates in budgeting has a positive influence on the consistency of budget preparation (Sumarno, 2005).

Consistency in the budgeting process is a must for local governments. This is very influential on the achievements of the vision and mission of local government. The importance of the role of local government in the process of achieving development goals, it is necessary to be well prepared planning and budgeting, so that all documents planning and budgeting in the region must be maintained consistency (Solichah, 2013).

This article aims to analyze the effect of participative budget, human resource quality and budgeting

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plan on the consistency of budget preparation process in Local Government Work Units of Lhokseumawe City.

LITERATURE REVIEW

Consistency is the suitability or suitability between programs and activities in General Budgetary Policy (KUA) and The Provisional Budget Priorities and Funding Levels (PPAS), with programs and activities in The Qanun of APBK (Arniati, 2010). In this case consistent is the document that has been agreed in the planning of the sustainability of the programs and activities. The stages in drawing up the PPAS plan start from determining the priority scale for compulsory and elected affairs, determining the sequence of programs for each of the affairs, and arranging the temporary budget for each program. The draft of PPAS which has been discussed is agreed at the latest by the end of July of the current year.

Mulyadi (2010: 488) defines the budget as a quantitatively stated work plan, measured in standard monetary units and other measure units, covering a period of one year. A budget is a financial plan, usually covering a one-year period and is a short-term planning tool and control within an organization (Anthony and Govindarajan, 2005: 90). Participation in the budgeting process is an involvement that covers giving opinion and suggestions from subordinates to the leadership at the time of budget preparation process. Conceptual definition of participative budgeting is an approach that generally can improve the consistency of the budgeting process.

Sedarmayanti (2001) says human resources are labors or employees in an organization that have an important role in achieving success. Furthermore, Salim (1996) states that the quality of human resources is the value of a person's behavior being responsible for all his actions, both in his personal life and community life and state.

According to Mardiasmo (2002), planning is an organizational way of setting organizational goals and objectives. The preparation process in budgeting is based on a series of phases (cycles), begins in January and ends in December in the current budget year. The budget is a financial plan, and the local government's financial plan is the Local Government Budget (APBD).

Good governance is characterized by three main pillars which are the interrelated elements (Prajogo: 2001). The three basic elements are participation, transparency and accountability. Participative budget involves all levels of management to develop a budgeting plan so that it has access to influence decision making. Appropriate decisions can be considered by establishing fair procedures.

Darwanis and Mahyani (2009) states that human are the most important element in the success of an organization. Because human are an ever-present element in every organization, which makes goals, innovations and achieves organizational goals. Human are resources that can

make other organizational resources such as budgets, facilities, technology, management systems, technical activities and others work and have a direct impact on the welfare of the organization. This is in accordance with research conducted by Peggy (2014) and Khairina (2011) which states that the quality of apparatus resources is related to the consistency of the budget preparation process.

Research conducted by Jefri (2014), Andi (2013) and Rosmawati (2011) stated that the budgeting plan associated with the consistency of budget preparation process. So it can be concluded that the relationship between budget documents for the achievement of consistency in needed of a mature budgeting plan in order to achieve the objectives of the organization.

Based on the theories stated above, therefore, the hypotheses of this writing include:

- Ha₁ : Participative Budgeting, quality of human resource and budgeting plan simultaneously affect the consistency of budget preparation process.
- Ha₂ : Participative budgeting partially affect the consistency of budget preparation process.
- Ha₃ : Quality of human resource partially affect the consistency of budget preparation process.
- Ha₄ : Budgeting plan partially affect the consistency of budget preparation process.

RESEARCH METHODE

Population according to Sugiyono (2009: 80) is a common area consisting of objects/ subjects that have the quantity and certain characteristics set by the researchers to be studied and then drawn conclusions. Population in this research is all SKPK in Local Government Lhokseumawe City which consist of 31 SKPK. Respondents in this research numbered to 62 people, selected 2 respondents from each SKPK, which consists of The Head as users of budget /goods and Head of Sub Division Program.

This research is causal by trying to determine the effect of participative budget, human resource quality and budgeting plan on the consistency of budgeting preparation process in Local Government of Lhokseumawe City. The level of intervention in this research was minimal intervention, in which the researcher did not manipulate the variables because it had occurred (fact).

This study uses primary and secondary data. The primary data is the result of obtaining the questionnaires distributed to the research respondents, while the secondary data were obtained from various budgeting documents of the Local Government of Lhokseumawe City, online medias, legislations, articles and journals.

Data collection techniques according to Sugiyono (2008: 199) can be done in several ways, namely: observation (observation), interview (interview), questionnaire (questionnaire) and documentation. In this

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research, data collection technique is done by documentation technique and questionnaire.

In summary, the operationalization of each of these variables as follow in the table below:

Table 1. Operationalization Variable

Variabel	Definition	Indicator
Participative Budgeting	Budget preparation process involving the member of various lines (Brownell, 1982).	a. Participation in budget preparation process. b. Satisfaction c. Needs of giving opinion d. Influence toward final budgeting e. Opinions requested by the top during budget preparation process. Milani (1975) dalam Supriyono (2005)
Quality of Human Resource	Human resources not only have the ability to complete the work, but also able to develop himself and encourage the development of his colleagues (Matindas, 1997).	a. Description of responsibility b. Education background c. Trainings ever followed d. Skill Tjiptoherijanto (2001) in Indriasari dan Nahartyo (2008)
Budgeting Plan	APBD is an annual financial plan of local government that is discussed and approved jointly by local governments and DPRD, and established by local regulations (Permendagri Nomor 21 Tahun 2011).	a. Accurate measurement of output activities b. Accurate measurement of outcome activities (Nursini, 2011)
The Consistency of The Budget Preparation Process	Conformity or suitability between programs and activities in the budget general policy-priority of the provisional budget, with programs and activities in Qanun APBK (Arniati, 2010).	a. Changing of programs and activities b. Changing in basic budget in planning and budgeting c. Regulation about budget preparation Arniati (2010) dalam Wahyudi (2016)

Data obtained from the respondents will be analyzed by verifikatif quantitative verifikatif method. Questionnaires that have been filled by the respondent are quantified first so as to produce the outputs of numbers which are further analyzed through the SPSS (Statistical Package for Social Science) program.

The multiple linear regression equation used in this research is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

Y = Consistency of Budget Preparation Process

α = Constants

$\beta_1 \beta_2 \beta_3$ = Regression Coefficient

X1 = Participative Budget

X2 = Quality of Human Resources

X3 = Budgeting Plan

e = Error Terms

Testing and data analysis is done by using a multiple linear regression formulation in the form of an equation. Multiple regression analysis aims to determine the effect of independent variables to the dependent variable. After the

measurement of variables in this research, the next step is to test the hypothesis to determine acceptance or rejection of the proposed hypothesis.

RESULTS AND DISCUSSION

Results

Description of the data provides an overview or description of variable data characteristics used in this research. The purpose of the data description is to know the minimum value, the maximum value, the mean value, the standard deviation (the rate of deviation of data dissemination of each variable) and the number of populations analyzed.

Hypothesis test is done to test and analyze the formulation of hypotheses based on the structure model and suitability with the hypothesis that has been formulated previously. The results of hypothesis test is displayed in Table 3.

Based on Table 3, then obtained multiple linear regression equation as follows:

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Tabel 3. The Results of Multiple Regression Analysis

Variabel	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	β	Std. Error	Beta			Tolerance	VIF
Constants	2,109	8,655		0,244	0,809		
Participative Budgeting	0,227	0,136	0,277	1,676	0,105	0,978	1,022
Quality of Human Resource	0,323	0,150	0,361	2,150	0,041	0,950	1,053
Budgeting Plan	0,244	0,289	0,141	0,844	0,406	0,962	1,039
Correlation Coefficient (R)	= 0,528						
Determintaion Coefficient (R ²)	= 0,279						

$$Y = 2,109 + 0,227X_1 + 0,323X_2 + 0,244X_3 + \epsilon$$

Based on the regression equation above, the value of constant is 2,109. This indicates that if the variable of participative budget, quality of human resource and budgeting plan are considered constant, then the value of the consistency of budgeting preparation process is 2,109 units.

To test the effect of the independent variables (X1, X2, X3) simultaneously to the dependent variable (Y) on the first hypothesis that is participative budget, quality of human resource and budgeting plan simultaneously towards the consistency of budgeting preparation process used acceptance and rejection criteria of the hypothesis that if $\beta_1 = \beta_2 = \beta_3 = 0$: H_0 is accepted and if there is at least one β_i ($i = 1,2,3$) $\neq 0$: H_0 is rejected.

Based on Table 3, the regression coefficient of each variable indicates that the independent variable $\neq 0$ where $\beta_1 = 0.227$, $\beta_2 = 0.323$ and $\beta_3 = 0.244$. This means that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that the participative budget, the quality of human resources and budgeting plan simultaneously influencing the consistency of the budgeting preparation process.

The value of correlation coefficient (R) is 0.528, while the value of the coefficient of determination (R²) is 0.279 or 27.9% means the variable of the consistency of the budgeting preparation process (Y) can be explained by participative budget (X1), quality of human resources (X2) and budgeting plan (X3) of 27.9%. The remaining 72.1% is determined by other variables not tested in this research.

The result of the test on participative budgeting variable obtained that the value of regression coefficient β_1 is 0.227. This shows that $\beta_1 \neq 0$, so it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This implies that the participative budgeting affecting the consistency of the budget preparation process. The participative budgeting regression coefficient is 0.227. This means that every participative budgeting increases 1 unit then the consistency of the budget preparation process increased by 0.227 units. Therefore, it can be said that the better participative budgeting in each SKPK will improve the consistency of the budget preparation process on each SKPK.

The result of the test on quality of human resource variable obtained that the value of regression coefficient β_2 equal to 0,323. It shows that $\beta_2 \neq 0$, so it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This implies that the quality of human resources affects the consistency of the budget preparation process. The regression coefficient of quality human resource equal to 0,323. This means that every quality of human resource rises 1 unit then the consistency of the budget preparation process increased by 0.323 units. Therefore, it can be said that with the better quality of human resources will improve the consistency of the budget preparation process.

The result of the test on budgeting plan variable obtained that the value of the regression coefficient β_3 equal to 0,244. It shows that $\beta_3 \neq 0$, so it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This implies that budgeting plan affects the consistency of budget preparation process. The coefficient of regression on budgeting plan equal to 0,244. This means that every budgeting plan rises 1 unit then the consistency of the budget preparation process increased by 0.244 units. Therefore, it can be said that the better quality of budgeting plan in each SKPK will improve the consistency of the budget preparation process.

Based on the results of the hypothesis test simultaneously shows the value of the regression coefficient β_i ($i = 1,2,3$) $\neq 0$, meaning that it can be stated that participative budgeting, quality of human resource and budgeting plan influence simultaneously to the consistency of budget preparation process in SKPK of Local Government of Lhokseumawe City. The result shows the correlation coefficient (R) is 0.528 that indicates the degree of relationship between independent variables to the dependent variable are 52.8%. This means that participative budgeting, human resource quality and budgeting plan have a relationship with the consistency of budget preparation process in SKPK by 52.8%. Furthermore, the effect is simultaneously indicated by the value of the coefficient determination (R²) by 0.279, meaning that the consistency of budget preparation process in SKPK influenced by participative budgeting, human resource quality and budgeting plan by 27.9%, the rest of 72,1% caused by other

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variables not included in this research. This indicates that the better quality of participative budget, human resources and budgeting plan will improve the consistency of budget preparation process in SKPK of Local Government of Lhokseumawe City.

CONCLUSIONS AND SUGGESTIONS

Based on the results of research and discussion, it can be concluded as follows:

1. Participative budgeting, quality of human resource and budgeting plan simultaneously influencing the consistency of the budget preparation process in Local Government of Lhokseumawe City's work units (SKPK)
2. The participative budgeting influencing the consistency of the budget preparation process in Local Government of Lhokseumawe City's work units (SKPK).
3. The quality of human resources influencing the consistency of the budget preparation process in Local Government of Lhokseumawe City's work units (SKPK).
4. Budgeting plan influencing the consistency of the budget preparation process in Local Government of Lhokseumawe City's work units (SKPK).

Based on some phenomenons in this research, researcher give suggestion for next researcher to consider other variables such as commitment of leadership, organizational culture, accounting information which allegedly influences to consistency of the budget preparation process. In addition, to complete the research on consistency by adding other variables.

In addition, to improve the consistency of the budget preparation process in The Local Government of Lhokseumawe City's work units (SKPK) is expected to optimalize the participative budgeting, improve the quality of human resources in SKPK and perform good budgeting plan at each stage of the development plan.

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