

THE INFLUENCE OF BUDGETING PARTICIPATION, ORGANIZATIONAL CULTURE AND LOCUS OF CONTROL ON PERFORMANCE ACCOUNTABILITY: A CASE STUDY IN MALUKU PROVINCE GOVERNMENT

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ARTICLE INFO

Keywords:
*Participation in Budgeting,
Organizational Culture,
Locus of Control,
Accountability*

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ABSTRACT

This study aims to empirically examine the effect of participatory budgeting, organizational culture and locus of control on performance accountability of government agencies. The method used in this study uses multiple linear regression analysis. The sample in this study were structural officials of the Maluku Province regional apparatus organization (OPD). The results of the study show that based on the output results of multiple linear regression tests, budgeting participation and organizational culture have a positive value, but the locus of control variable has a negative value, which means that even though the locus of control has increased, accountability for the performance of government agencies has remained stable or has not enhancement. However, the results of the t test prove that the variable budgeting participation, organizational culture and locus of control have a significant effect on the performance accountability of government agencies.

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1. INTRODUCTION

Local government organizations are institutions that run the wheels of government whose source of legitimacy comes from the community (Simangunsong & Hutasoit, 2018). Therefore, the trust given by the community to government administrators must be balanced with good performance, so that services can be improved effectively and reach the community (Rifai, 2022). This is further strengthened by the implementation of a decentralization system in governance in the era of regional autonomy (Widodo, 2019).

Regional autonomy policies are basically directed at encouraging local government capacity building in providing services to the community more effectively and efficiently (Mulyaningsih, 2021). The closeness of government organizations at the regional level is expected to be more able to accept the real aspirations of the community about what services are needed (Woro & Supriyanto, 2013). Therefore, it is hoped that input will be obtained in the context of development planning so that there are no gaps between the development planning carried out by the government, both programs and budget, and the real needs of the community.

Performance accountability has become one of the items listed in the legal basis or organizational rules, therefore the organization is legally required to fulfill its organizational accountability with the performance it has obtained. Organizational performance can be achieved by streamlining and streamlining the results of organizational processes. Planning, budgeting, budget realization, control and services, financial reporting, audits, and public accountability (Farzad Eivani, 2012; Gamayuni, 2020).

Accountability for the performance of local government agencies is the embodiment of the obligation of a government agency to be accountable for the success or failure of implementing the organization's mission in achieving predetermined goals and objectives through periodic accountability tools (Arifiyanto et al., 2021). Performance accountability is carried out by taking into account performance indicators, which are quantitative and qualitative measures that describe the level of achievement of a set target or objective by considering input, output, process, outcome, benefit indicators, benefit, and impact (Huovila et al., 2019). The purpose of the government agency performance accountability system is to encourage the creation of government agency work accountability as one of the prerequisites for creating good and trustworthy government (Ahyaruddin & Akbar, 2018). One of the

tools used by organizations in planning and controlling is the budget. A budget is a statement regarding estimated performance to be achieved over a certain period of time expressed in financial terms, while budgeting is a process or method for preparing a budget (Mutiarin et al., 2020).

The preparation of the budget is carried out by the regional head through proposals from work units which are submitted to the section head and proposed to the regional head, and after that together with the DPRD determine the budget made in accordance with the applicable Regional Regulations. The regional budget preparation process is prepared based on the performance approach in the Permendagri containing Guidelines for the Preparation of the APBD Draft which is carried out by the executive budget team together with regional organizational units (work units).

The performance of an institution, namely the local government, is an illustration of the level of achievement of the implementation of an activity in the form of a program or policy in realizing expectations within the organization contained in the strategic scheme of an organization (Fuertes et al., 2020). The level of achievement of a program that is carried out will provide optimal results in achieving the desired goals. A leader is required to be able to measure the performance or evaluate the organization he leads. Managerial performance measurement is needed to assess the achievements of the organization they lead in local government agencies because it relates to the responsibilities of local budget allocation (Akbar et al., 2012; Murti et al., 2021).

The success of an organization in achieving its goals largely depends on managerial performance. Managerial performance can be explained as a form of leadership existence in completing work as effectively as possible. Success in managing and managing an organization cannot be separated from the factors of leadership style and the attitude of subordinates in carrying out tasks to achieve organizational goals (Asrar-ul-Haq & Anwar, 2018). Improving organizational performance cannot be realized if there is no good management, which can encourage agency efforts to improve performance. Performance-based management can be used to increase the accountability of public sector organizations (Mahrani & Soewarno, 2018). Participation in budget preparation is closely related to the performance of local government officials, because the performance of government officials is seen based on the participation of government officials in preparing the budget (Jatmiko et al., 2020).

Budgeting effectiveness is reliable human resources for the smooth running of business activities. So performance is important for the company or organization as well as from the employees themselves. Employee performance is influenced by several factors both related to the workforce itself and those related to the company or organization environment. Organizational commitment is needed as an indicator of employee performance (Sariwulan et al., 2019).

Strong organizational commitment will encourage subordinate managers to try hard to achieve organizational goals and improve organizational performance (Donkor et al., 2021). If employee commitment has been obtained, employees who are loyal and able to work as well as possible for the benefit of the organization will be obtained. This situation is very good for achieving organizational goals, because the organization gets full support from its members so they can fully concentrate on prioritized goals (Abubakar et al., 2019).

Organizational Culture influences a number of performance outcomes of an organization (Zhao et al., 2018). Organizational culture is a system of spreading beliefs and values that develops in an organization and directs the behavior of its members. Organizational culture can be the main competitive advantage instrument, that is, if organizational culture supports organizational strategy, and if organizational culture can answer or overcome environmental challenges quickly and precisely (Govender, 2017).

Apart from being measured by employees and the cultural linkages attached to them, organizational success can also be seen from the overall performance of the organization. A manager will influence the organization, whether or not the organization is related to managerial performance (Kozlowski, 2018). Previous research resulted in inconsistent conclusions between budgetary participation, organizational commitment, and organizational culture on managerial performance. In this study, leadership style is a moderating variable. Basically an organization in motivating employees cannot be separated from the leadership style it applies. Leadership style is a pattern of behavior that is designed in such a way as to influence subordinates so that they can maximize the performance of their subordinates so that organizational performance and organizational goals can be maximized (Tampi, 2014).

Based on the research gap and phenomena that occur in the structural officials of the Maluku Province regional apparatus organization (OPD), the researcher is interested in re-examining the same topic to re-examine the direct relationship between budget participation, organizational commitment and

organizational culture on managerial performance in preparing budgets in improve local government performance.

2. METHOD

The type of research that will be examined in this study is a type of quantitative research that aims to see how far the independent variables affect the dependent variable. Causative research is a type of research that is useful for analyzing the influence of one variable on another (Benitez et al., 2020). In carrying out this research, the data used were primary data in the form of questionnaires which were distributed directly or without intermediaries in the Maluku Province OPD. The population in the study is the area that the researcher wants to examine. As according to Etika (2016) population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The opinion above is one of the references to determine the population. The population in this study were all structural officials of the Maluku Province regional apparatus organization (OPD), which were divided into 32 OPD, with 517 structural officials. This sampling must be done in such a way that the sample is truly *representative* and can describe the actual population. Determination of the number of samples used by the author is purposive *sampling* with the criteria of Head of service, Head of section, and head of sub-section totaling 148 respondents. The data collection technique used in this study was by distributing questionnaires. The questionnaire that was distributed was in the form of a list of questions to respondents regarding Participation in Budgeting, Organizational Culture, and *Locus of Control* on the Performance Accountability of Government Agencies in Regional Apparatus Organizations of Maluku Province. The answer results are calculated using a *Likert* worth five. The values used are in the Likert scale with categories namely strongly disagree (sts), disagree (ts), neutral (n), agree (s), strongly agree (ss).

3. RESULT AND DISCUSSION

Maluku Province to the north is bordered by the Seram Sea, to the south by the Indonesian Ocean and Arafura Sea, to the east by Irian Island/Papua Province and to the west by Sulawesi Island/Sulawesi Sea and the position of Maluku Province is between 20 30 ' - 9 0 South Latitude and 1240 - 136 0 East Longitude.

3.1 Characteristics of Respondents Based on Gender

The diversity of respondents based on gender can be shown in Table 1.

Table 1. Number of Respondents based on Gender

Gender	Total	Percentage
Male	66	45%
Female	82	55%
Total	148	100%

Based on the gender characteristics of the respondents in Table 1 From this, it can be seen that there were 66 male respondents with a percentage of 45% and female respondents, namely 82 people with a presentation of 55%. Most of the respondents were female respondents, namely 55%.

3.2 Characteristics of Respondents Based on Age of Respondents

The diversity of respondents based on age or age can be shown in Table 2.

Table 2. Number of Respondents by Age Age

Level	Total	Percentage
21-25 Years	11	8 %
26-30 Years	25	17 %
31-40 Years	52	35 %
≥ 40 years	60	40%
Total	148	100%

Based on the age characteristics of the respondents in table 4.3, it shows that there are 11 respondents aged between 21-25 years with a percentage of 8%, respondents aged between 26-30 years are 25 people with a percentage by 17%, respondents aged between 31-40 years were 52 people with a

percentage of 35% and respondents aged more than 40 years were 60 people with a percentage of 40%. Based on the age characteristics of the respondents, most of the respondents were aged more than 40 years, namely 40%.

3.3 Characteristics of Respondents Based on Education Level The

Diversity of respondents based on education level can be shown in Table 3.

Table 3. Number of Respondents Based on Education

Level of Education	Total	Percentage
SMA	20	13 %
Diploma	9	6 %
Bachelor (S1)	89	60 %
Postgraduate (S2)	30	21 %
Total	148	100%

Based on the characteristics of the education level of the respondents in table 4.4, it shows that there are 20 high school educated respondents with a presentation of 13%, 9 respondents with Diploma education with a percentage of 6%, 89 respondents with Bachelor (S1) education people with a percentage of 60% and respondents with postgraduate education (S2) as many as 30 people with a percentage of 21%. Based on the characteristics of the education level of the respondents, most of the respondents had a bachelor's degree (S1), namely 60%.

3.4 Validity Test

This test tool is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the statements on the questionnaire are able to reveal something that will be measured by the questionnaire. The technique used is pearson correlation product moment. If rcount is greater than rtable and the value is positive, the statement or indicator item is declared valid. Based on the test results, it shows that all indicators used to measure the variables used in this study have a correlation coefficient that is greater than rtable = 0.161 (rtable value for n = 148) with a significance level of 5%. So that all indicators of this research variable are valid. Therefore, each statement item meets the requirements to be used as a research instrument.

Table 4. Validity Test Results of Budgetary Participation Variables

Items	r _{count}	r _{table}	Description
X1.1	0,692	0,161	Valid
X1.2	0,779	0,161	Valid
X1.3	0,809	0,161	Valid
X1.4	0,688	0,161	Valid
X1.5	0,446	0,161	Valid
X1.6	0,402	0,161	Valid
X1.7	0,606	0,161	Valid
X1.8	0,687	0,161	Valid
X1.9	0,565	0,161	Valid
X1.10	0,722	0,161	Valid
X1.11	0,547	0,161	Valid
X1.12	0,478	0,161	Valid
X1.13	0,569	0,161	Valid
X1.14	0,578	0,161	Valid

Based on Table 4, it shows that each budgeting participation question instrument used has an rcount value on the question item that is greater than the rtable so that the budgeting participation instrument can be declared valid, because the rcount value is greater than 0.156 with a significant value less than 0.05. Therefore, each question item meets the requirements to be used as a question instrument.

Table 5. Validity Test Results for Organizational Culture Variables

Item	r _{count}	r _{table}	Description
X2.1	0,598	0,161	Valid

X2.2	0,523	0,161	Valid
X2.3	0,567	0,161	Valid
X2.4	0,345	0,161	Valid
X2.5	0,626	0,161	Valid
X2.6	0,609	0,161	Valid
X2.7	0,615	0,161	Valid
X2.8	0,596	0,161	Valid
X2.9	0,559	0,161	Valid
X2.10	0,613	0,161	Valid
X2.11	0,584	0,161	Valid
X2.12	0,449	0,161	Valid
X2.13	0,454	0,161	Valid
X2.14	0,396	0,161	Valid
X2.15	0,465	0,161	Valid
X2.16	0,586	0,161	Valid
X2.17	0,513	0,161	Valid
X2.18	0,538	0,161	Valid
X2.19	0,508	0,161	Valid

value on the question item greater than on the rtable so that the organizational culture instrument can be declared valid, because the rcount value is greater than 0.156 with a significant value less than 0.05. Therefore, each question item meets the requirements to be used as a question instrument.

Table 6. Locus of control

Item	r _{count}	r _{table}	Description
X3.1	0,459	0,156	Valid
X3.2	0,586	0,156	Valid
X3.3	0,306	0,156	Valid
X3.4	0,292	0,156	Valid
X3.5	0,241	0,156	Valid
X3.6	0,644	0,156	Valid
X3.7	0,731	0,156	Valid
X3.8	0,729	0,156	Valid
X3.9	0,652	0,156	Valid
X3.10	0,785	0,156	Valid
X3.11	0,675	0,156	Valid
X3.12	0,699	0,156	Valid
X3.13	0,505	0,156	Valid
X3.14	0,680	0,156	Valid

Based on Table 6 shows that each Locus of Control question instrument used has an rcount value on the question item that is greater than the rtable so that the Locus of control instrument can be declared valid, because the rcount value is greater than 0.156 with a significant value less than 0.05. Therefore, each question item meets the requirements to be used as a question instrument.

Table 7. Results of Government Institution Performance Accountability Validity Test

Item	r _{count}	r _{table}	Description
Y.1	0,686	0,156	Valid
Y.2	0,659	0,156	Valid
Y.3	0,744	0,156	Valid
Y.4	0,780	0,156	Valid
Y.5	0,690	0,156	Valid
Y.6	0,696	0,156	Valid
Y.7	0,777	0,156	Valid
Y.8	0,728	0,156	Valid
Y.9	0,660	0,156	Valid
Y.10	0,654	0,156	Valid

on Table 7 shows that each government agency performance accountability question instrument

used has an rcount value on the question item greater than rtable so that the Government Institution Performance Accountability instrument can be declared valid, because the rcount value is greater than 0.156 with a significant value less than 0.05. Therefore, each question item meets the requirements to be used as a question instrument.

DISCUSSION

Participation in budgeting is a person's participation in preparing and deciding on a budget together (Yuliansyah et al., 2018). With participation in budgeting, it is expected that performance can increase, because when goals or standards designed in a participatory manner are approved, then each individual will have personal responsibility for achieving these goals or standards because he is involved in their preparation. Participation in preparing the budget refers more to the extent to which the performance accountability of government agencies participates in preparing the budget and influences the targets for achieving the performance of government agencies. Targets can be seen as goals or levels of performance to be achieved by individuals. If government employees are given the authority to participate in budgeting, it will affect certain targets or the level of performance accountability of government agencies. To improve individual performance, goals must be set by individuals who do so by participating in preparing the budget to achieve organizational goals. Organizational culture guides daily behavior and makes decisions for employees and directs actions to achieve organizational goals. Organizational culture implicitly determines how the group feels, thinks about and reacts to its diverse environment (Mazur, 2015). Organizational culture is an important and dominant indicator in an organization. Organizational culture is low because members of the organization, both individually or in groups, both superiors and subordinates, they are less motivated at work and routine work which triggers low focus on work (Chapman et al., 2018). There is almost no doubt that a culture greatly influences the performance of government agencies. Often the culture in an organization develops strongly, so that in such conditions, every member knows well the goals of the organization to be achieved. Someone who understands the goals or objectives he wants to achieve will affect his performance (Tsait, 2011; Xanthopoulou et al., 2022).

Organizational culture will not be effective without a good relationship between individuals and the agency or place where they work. To build an organizational culture, all organizational actors must have a feeling of need and carry out work with a sincere heart. By having this feeling, every employee will work with full responsibility to do what has become their workload, so that all employees can be actively involved in achieving the goals of the organization. The results of his previous research indicated that there was an influence of organizational culture on accountability for the performance of government agencies (Baidhowah, 2021). The concept of locus of control refers to one's self-beliefs about the causes of events that occur. Locus of control is defined as a person's belief in his ability to deal with various difficulties originating from internal factors and external factors (Tapas et al., 2020).

Superiors who are oriented towards an internal locus of control show greater confidence in their ability to influence the environment and are able to deal with stressful situations so that they have a sense of satisfaction at work which can improve their performance. Meanwhile, external locus of control refers to the belief that an incident in completing work has no relationship with actions that have been carried out by oneself and are beyond one's control. In improving individual performance will be influenced by the goals or objectives to be achieved. It can be assumed that individuals with an internal locus of control have high self-control and will set their own goals/goals, while individuals with an external locus of control do not set their own goals/goals but are assigned by their superiors. So the higher a person's locus of control, the higher his performance (Tyler et al., 2020).

4. CONCLUSION

Based on the results of testing the research hypothesis, the conclusions drawn are the results of the multiple linear regression test output of budgeting participation and organizational culture have a positive value but the locus of control variable has a negative value which gives the understanding that even though locus of control has increased, performance accountability government agencies in a fixed condition or not increasing, but the results of the t test prove that the variables of budgeting participation, organizational culture and locus of control have a significant effect on the performance accountability of government agencies. As for suggestions that can be put forward, namely that local government apparatus, especially OPD in Maluku Province, are expected to further increase participation in budget preparation because participation in budget preparation is an important factor that can improve local government performance.

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