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Analysis of Budget Participation and Human Resource Competency and its Influence on Budget Absorption with Organizational Commitment as a Moderating Variable

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Abstract: Budget absorption is the process of implementing everything that has been planned and budgeted by a public organization in realizing community welfare. This research was conducted at the Riau Regional Police with the aim of testing and analyzing 1) the effect of budget participation on budget absorption; 2) the influence of human resource competency on budget absorption; 3) the role of organizational commitment moderating the relationship between budget participation and budget absorption and 4) the role of organizational commitment moderating the relationship between human resource competence and budget absorption. The population in this study were 55 Satker/Satwil in the Riau Regional Police. The sample used was a census technique, because the entire population was sampled, namely 55 Satker/Satwil with a total of 220 respondents. The data collection technique in this research is by using a questionnaire. This research uses the Partial Least Square (PLS) method by processing data and drawing conclusions using the SmartPLS version 3.0 program. The research results show that 1) budget participation influences budget absorption in the Riau Regional Police. 2) Human resource competency influences budget absorption at the Riau Regional Police. 3) Organizational commitment moderates the influence of budget participation on budget absorption in the Riau Regional Police. 4) Organizational commitment moderates the influence of HR competency on budget absorption in the Riau Regional Police.

Keyword: Budget Participation, HR Competency, Organizational Commitment, Budget Absorption

INTRODUCTION

One of the problems in public organization budgets is that budget absorption tends to be low at the beginning of the year and accumulates at the end of the year, causing unequal budget absorption (Suwarni and Maruf, 2018). Budget absorption is low at the beginning to the middle of the year but increases at the end of the year, which has an impact on the quality of

performance. Failure of the budget absorption target indicates that there has been inefficiency and ineffectiveness of budget allocation (Rerung, et al, 2017). Many factors influence delays in budget absorption, including the planning process, implementation process, goods and services procurement process, to internal factors of budget users. This problem can hinder the fulfillment of budget realization and ultimately hamper the organization's vision and mission. The low achievement of budget absorption is very contrary to the principle of "The Three E's" (Economical, efficient, and effective) in public sector budget theory (Pendlebury and Jones, 1998). The Riau Regional Police is a Ministerial Institution that has performance benchmarks that can be seen from budget absorption in driving its organization. This is related to budget absorption which only reached 93 percent. At the Riau Regional Police Working Meeting, the Riau Regional Police Chief instructed all Riau Regional Police leaders to: 1) First, take the necessary steps to accelerate the implementation of procurement of goods/services for the Riau Regional Police within the corridors of existing laws and regulations as stated in Presidential Instruction Number 1 of 2015; 2) Second, immediately process the disbursement of all expenditures for which bills can be submitted in accordance with applicable laws and regulations; 3) Third, always coordinate with related parties if you find problems that hinder the implementation of budget absorption; and 4) Fourth, make the internal supervisory apparatus of the Riau Regional Police a working partner to resolve problems, both in the process of participation, implementation and accountability of the financial budget.

Based on the description above, the Riau Regional Police Chief really emphasizes the importance of optimal budget absorption by involving competent participants in preparing the budget, so that budget absorption is optimal in accordance with the needs of the Riau Regional Police. One indicator of monitoring and evaluation problems with K/L budget implementation is when the realization of budget absorption is not in accordance with the plan for withdrawing funds and low budget absorption is far from the ideal pattern and tends to be disproportionate and accumulate at the end of the year.

Planning includes activities that are strategic, tactical and involve operational aspects. The planning process also involves behavioral aspects, namely participation in developing the planning system, setting goals and selecting the most appropriate tools to monitor progress in achieving goals (Iskandar, 2013). Participation is the process of making joint decisions by the parties or where these decisions will have an impact on the future of those who make them. When applied to planning, participation refers to the involvement of middle and lower level managers in decision making that leads to determining operational goals and setting performance targets (Mamuaya and Kewo, 2019). Participation in Budget Preparation is a process in which there are individuals who are involved and have an influence on the preparation of budget targets that will be evaluated and the need for appreciation for achieving these budget targets. In this way, subordinates can communicate or reveal some personal information that may be included in standards or budgets as a basis for assessment. Participation is also a concept where subordinates are involved in decision making to a certain level with their superiors.

Company leaders usually do not know the conditions of daily operational activities so they require more detailed budget information from their subordinates. So this participatory approach will be very helpful in providing information from subordinates to superiors and making the final budget more accurate. The better participation in budget preparation will maximize budget absorption where the motivation of lower and middle level managers is generally higher because there is a sense of appreciation by the leadership for being given the opportunity to participate in budget preparation. Estimates made in the budget will be more accurate because there is involvement of lower and middle level managers who tend to know daily operational activities.

This is in line with research conducted by Wibowo (2017) which states that the participation factor in budget preparation has a positive and significant influence on budget absorption, while the research results of Jumarny (2019) state that the participation factor in budget preparation does not influence budget absorption. Apart from budget participation, the quality of human resources (HR) is also a main element in budget management. One of the problems with human resource competency in the budget planning function at the Riau Regional Police is the placement of planning personnel who do not match their educational qualifications with the field of work they are undertaking, namely the field of budget management and implementation. This can be proven by educational qualifications in the field of budget planning at the Riau Regional Police.

Bachelor of Accounting placed in the budget planning section. HR is essentially in an organization, both private organizations and public organizations, the human position is the main element which has characteristics such as abilities, personal beliefs, hopes, needs and experience. These characteristic components then shape a person's behavior and will move and bring the organization to achieve its goals (Thoha, 2012). Employees who are assigned as financial managers must have certain competencies. Starting from knowledge of financial governance, computer knowledge, understanding of regulations and technical instructions. The better the competence of financial management employees, the better the budget absorption (State, et al, 2018). This is in accordance with research conducted by Sari, et al (2019), Tofani, et al (2020) which states that human resource competence influences budget absorption. In contrast, research by Nugroho and Alfarisi (2017) states that human resource competency has no effect on budget absorption.

Another factor that is indicated as hampering the budget absorption process according to Nugroho (2013): Priatno (2013) and Tofani et al, (2020) is organizational commitment which is an agreement or commitment to do the best within the organization. This organizational commitment is stated in the signature of the integrity pact at the beginning of each period as a symbol that the organization concerned has a high commitment to realizing performance targets so that budget absorption can be achieved according to the agreed targets. The problems within the Riau Regional Police in relation to organizational commitment are: a) Lack of interest and talent of Polri personnel in the field of budget planning; b) Lack of motivation for personnel performance in serving in the field of Police Budget Planning; c) Lack of appreciation from leadership for National Police personnel who excel in the field of budget planning; d) Lack of work experience of personnel in the field of budget planning due to frequent transfers of personnel within the National Police. These problems will affect the discipline, desire and readiness of individuals in the organization to accept various challenges and work responsibilities.

Organizational commitment can be created if the organization/company provides encouragement, respect, appreciates contributions and gives appreciation to individuals in their work. Strong organizational commitment will encourage employees to achieve organizational goals, have positive perceptions and do their best for the interests of the organization. On the other hand, employees with low organizational commitment will have low attention to achieving organizational goals, and will even tend to try to fulfill personal interests (Sirin, et al, 2020). The research results of Sari et al. (2019) stated that organizational commitment strengthens the relationship between the influence of budget participation on budget absorption but weakens the influence of human resource competence on budget absorption. Meanwhile, research by Dewi, et al. (2017) stated that organizational commitment is unable to strengthen budget participation. The formulation of the problem in this research is: 1) Does budget participation have an effect on budget absorption; 2) Does human resource competency have an effect on budget absorption; 3) Can organizational commitment moderate the relationship

between budget participation and budget absorption; 4) Can organizational commitment moderate the relationship between human resource competence and budget absorption.

METHOD

This type of research is associative, according to Sugiyono (2014), associative research is research that aims to determine the influence of the independent variable X on the dependent variable Y and how close that influence or relationship is. This research was conducted at the Riau Regional Police located on Jalan Pattimura No.13, Cinta Raja, Sail District, Pekanbaru City. The research will be carried out for 3 months starting from August 2023 to October 2023. This research uses primary data and secondary data, which was obtained by conducting interviews, questionnaires, observation and documentation. According to Sugiyono (2014), population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population in this study was 38 Satker/Sattwil in the Riau Regional Police and all were used as samples, so the sampling technique was carried out using the census method. This research uses the Partial Least Square (PLS) analysis tool.

RESULTS AND DISCUSSION

Validity testing is used to determine whether a questionnaire is valid or valid. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure (Ghozali, 2011). Another criterion in determining the validity of a questionnaire is that if the correlation is positive and $r > 0.3$ then the instrument items are declared valid. Invalid question items are not included in hypothesis testing. The results of all instrument validity testing were declared valid because they had a corrected item-total correlation value that was higher than the critical value. Next, reliability testing is carried out, according to Sugiyono (2014) who states that reliability testing is the extent to which measurement results using the same object will produce the same data. Reliability testing is carried out jointly on all statements. For the reliability test, the Alpha method is used, the results can be seen from the Cronbach's alpha value. The results of instrument reliability testing can be seen in Table 1.

Table 1. Reliability Test Results

No	Variable	Cronbach's Alpha	R	Conclusion
1	Budget Participation	0.834	0.70	Reliable
2	HR Competency	0.755	0.70	Reliable
3	Organizational Commitment	0.867	0.70	Reliable
4	Budget Absorption	0.704	0.70	Reliable

Source: Data Processing Results

From Table 1 it can be seen that all valid instruments in determining the variables studied, namely budget participation, HR competency, organizational commitment and budget absorption have a Cronbach's Alpha value greater than the correlation value (R). Thus, it can be said that all valid statements are reliable or reliable in determining each variable studied. Before testing the hypothesis, this research first tested the quality of the data used. Based on the results of data analysis, the convergent validity value obtained through the loading factor for all variables has a loading factor value greater than the rule of thumb value. Thus, all the statements above are declared reliable. Furthermore, the results of the model evaluation for measuring each construct indicator of convergent validity through loading factors can also be presented in Figure 1.

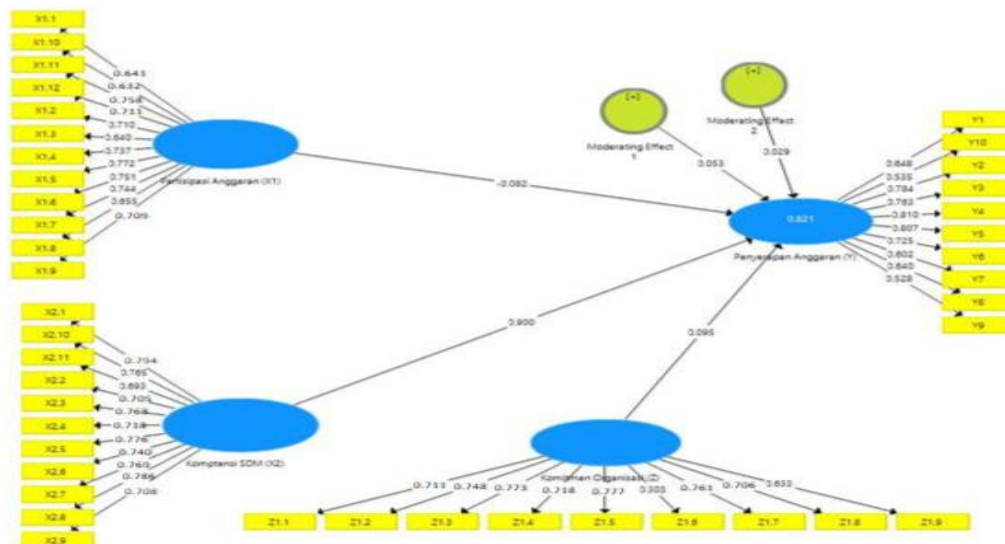


Figure 1. Structural SEM-PLS
Source: Data Processing Results

The results of processing with SmartPLS 3.00 can be seen in Figure 1. The outer model value between the construct and the variables meets convergent validity because the indicators have a validity value above 0.5. Figure 2 shows the correlation values for the variables human resource competency, organizational commitment, budget absorption and budget participation, showing that the values are above 0.5 so that there are no constructs for several variables that must be eliminated from the model.

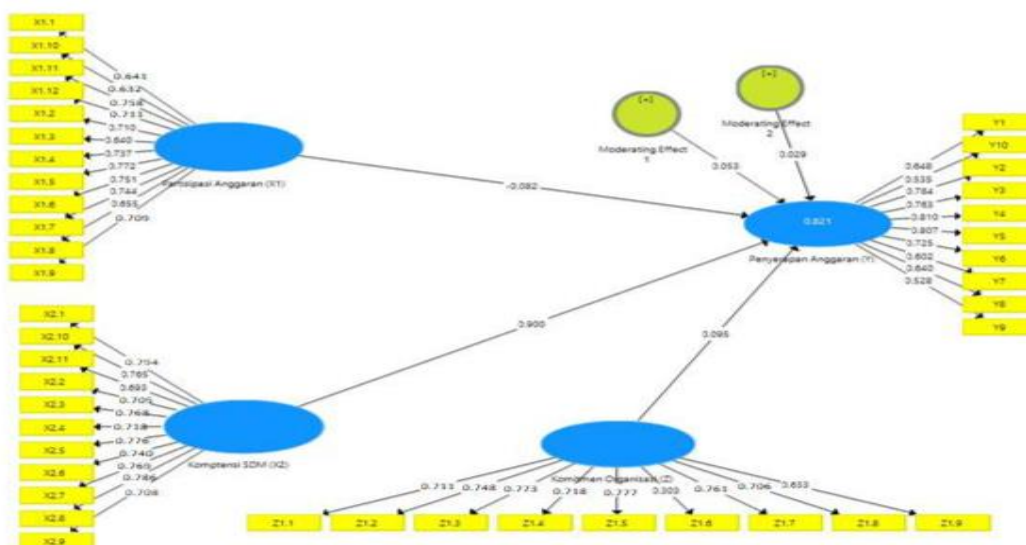


Figure 2. Structural Modified SEM-PLS
Source: Data Processing Results

From Figure 2 it can be seen that after modifying the model in this research, it is known that all the instruments used for each variable studied are valid in determining the variables. Thus, validity testing using the convergent method has been fulfilled. Next, the results of the discriminant validity test are described. The discriminant validity test uses cross loading values. An indicator is declared to meet discriminant validity if the cross loading value of the indicator on the variable is the largest compared to other variables (Ghozali, 2017). From the test results it is known that each indicator in the research variable has the largest cross loading value on

the variable it forms compared to the cross loading value on the other variables. Based on the results obtained, it can be stated that the indicators used in this research have good discriminant validity in compiling their respective variables. Apart from observing the cross loading value, discriminant validity can also be determined through other methods, namely by looking at the Average Variant Extracted (AVE) value for each indicator, the required value must be > 0.5 for a good model (Ghozali, 2017).

Table 2. Average Variance Extracted (AVE) Value

No	Variable	AVE
1	Organizational Commitment (Z)	0.543
2	HR Competency (X ₂)	0.859
3	Budget Participation (X ₁)	0.522
4	Budget Absorption (Y)	0.578

Source: Data Processing Results

Based on Table 2, it is known that the AVE value of the variables human resource competency, budget participation, organizational commitment and budget absorption is greater ($>$) 0.5, so it is stated that each variable has good discriminant validity. Next, composite reliability testing is carried out, which is the part used to test the reliability value of indicators on a variable. A variable can be declared to meet composite reliability if it has a composite reliability value > 0.6 (Ghozali, 2017). The following is the composite reliability value of each variable used in this research.

Tabel 3. Nilai Composite Reliability

No	Variable	Composite Reliability Value
1	Organizational Commitment (Z)	0.884
2	HR Competency (X ₂)	0.859
3	Budget Participation (X ₁)	0.900
4	Budget Absorption (Y)	0.896

Source: Data Processing Results

Based on Table 3, it is known that the composite reliability value for all research variables is > 0.6 . These results indicate that each variable has met composite reliability so it can be concluded that all variables have a high level of reliability. Then the previous reliability test with composite reliability can be strengthened using Cronbach's alpha value. A variable can be declared reliable if the Cronbach's alpha value is > 0.7 . The following is the Cronbach's alpha value for each variable.

Table 4. Cronbach's Alpha Value

No	Variable	Cronbach's Alpha value
1	Organizational Commitment (Z)	0.754
2	HR Competency (X ₂)	0.852
3	Budget Participation (X ₁)	0.875
4	Budget Absorption (Y)	0.756

Source: Data Processing Results

Based on Table 4, it is known that the Cronbach's alpha value for each research variable is > 0.7 . So these results show that each research variable has met the requirements for high reliability. Estimation weight analysis shows that formative measurements between variables must have significant values. The variable significance value is usually < 0.05 , however, the significance weight value allows a value < 0.2 . The results of data processing can be seen in Table 5.

Table 5. Estimated Weight Value

No	Variable	P-Value
1	Organizational Commitment (Z)	0.074
2	HR Competency (X ₂)	0.024
3	Budget Participation (X ₁)	0.047
4	Budget Absorption (Y)	0.079

Source: Data Processing Results

In Table 5 it is stated that the largest budget absorption value is 0.079 with a minimum estimation weight probability value < 0.2, so this research variable has a significant formative measurement model estimated value. After meeting the outer model criteria, the structural model (inner model) is then tested. This research will explain the goodness of fit test. Based on the results of data processing, the path coefficient is obtained as in Figure 3.

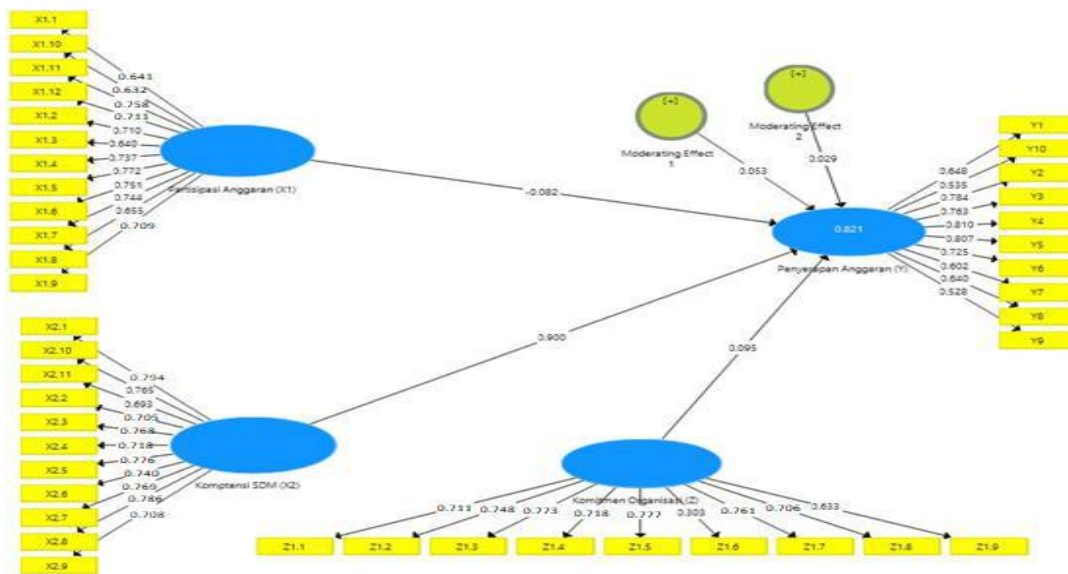


Figure 3. Path Coefficient Results

Source: Data Processing Results

Furthermore, the results of data processing in Figure 4 can also be presented in Table 6.

Table 6. Direct and Moderating Effect Coefficients

No		T Statistics (O/STDEV)	P Value	Coefficient	r	%
1	HR Competency (X ₂) -> Budget Absorption (Y)	4.787	0.000	0.057	0.003249	0.32
2	Moderating Effect (1) --> Budget Absorption (Y)	5.230	0.000	0.009	0.000081	0.01
3	Moderating Effect (1) --> Budget Absorption (Y)	7.117	0.000	0.050	0.0025	0.25
4	Budget Participation (X ₁) -> Budget Absorption (Y)	4.968	0.000	0.949	0.900601	90.06
					0.906	90.64

Source: Data Processing Results

Path coefficient evaluation is used to show how strong the effect or influence of the independent variable is on the dependent variable. Based on Figure 3, the SEM-PLS Structural Research Scheme explains that the path coefficient value of the budget participation-budget

absorption variable is 4,968, HR competency-budget absorption is 4,787. Moderating effect 1, namely budget participation-organizational commitment-budget absorption, is 5,230 and moderating effect 2, namely budget competence-organizational commitment-budget absorption, is 7,117. Based on this description, it shows that the variables in this model, namely the influence of budget participation-HR competency-budget absorption show a positive direction. Based on data processing carried out with the SmartPLS 3.0 program, the R-Square values are obtained as follows:

Table 7. R-Square Value

R Square Value	
Budget Absorption (Y)	0.906

Source: Data Processing Results

In Table 7 the R-Square value obtained is 0.906 for the budget absorption variable. This value interprets that the budget participation and HR competency variables are only able to explain the variance in budget absorption around 90.6%, the rest is influenced by other factors not mentioned in this research. The following are the results of data processing in this research using SmartPLS version 3.0.

Table 8. T-Statistics and P-Value Calculation Results

No		T Statistics (O/STDEV)	P Value	Coefficient
1	HR Competency (X ₂) -> Budget Absorption (Y)	4.787	0.000	0.057
2	Moderating Effect (1) --> Budget Absorption (Y)	5.230	0.000	0.009
3	Moderating Effect (1) --> Budget Absorption (Y)	7.117	0.000	0.050
4	Budget Participation (X ₁) -> Budget Absorption (Y)	4.968	0.000	0.949

Source: Data Processing Results

Participation in budget preparation is necessary to align the goals of each part of the organization as a whole, with the hope that the performance obtained will be in line with what the organization expects. According to Nurrasyid (2015), budget participation is the extent of individual involvement and influence in the budget preparation process. With budget participation there can be alignment with organizational goals. Budget participation encourages creativity and increases the responsibilities and challenges of lower level managers and prevents that from leading to higher levels of performance. The participation of middle and lower level managers in determining the budget will result in more realistic decisions resulting in greater suitability for company goals.

Based on the results of the hypothesis test, it is known that budget participation has a positive effect on budget absorption where the t-statistic value is $4.968 > 1.98$ and the P-Value is $0.000 < 0.5$, therefore it can be said that the first hypothesis is accepted. This shows that the planning function often carries out budget revisions due to poor budget planning in terms of preparing plans for withdrawing funds. The preparation of funds withdrawal plans which are always copy-pasted by the planning function holder results in differences between the plans prepared and their realization, both regarding the amount and time of implementation, so that revisions often occur. The better participation in budget preparation will maximize budget absorption where the motivation of lower and middle level managers is generally higher because there is a sense of appreciation by the leadership for being given the opportunity to participate in budget preparation. Estimates made in the budget will be more accurate because

there is involvement of lower and middle level managers who tend to know daily operational activities. This is in line with research conducted by Latuheru (2015), Wibowo (2019) and Nugraha (2016) which states that the participation factor in budget preparation has a positive and significant effect on budget absorption.

Based on the results of the hypothesis test, it is known that human resource competency has a positive effect on budget absorption where the t-statistic value is $4,787 > 1.98$ and the P-value is $0.000 < 0.05$, therefore it can be concluded that the second hypothesis is accepted. This can be interpreted as saying that human resource competency has an influence on budget absorption. In this research, human resource competency is measured in three indicators, namely knowledge, ability and attitude. According to Edi (2017) human resources are an important element in an organization. The quality of human resources owned by an organization will determine the organization's ability to achieve its goals. In an organization, human position is the main element which has characteristics such as abilities, personal beliefs, expectations, needs and experience. These kinds of characteristic components then shape a person's behavior and will move and bring the organization to achieve organizational goals (Thoha, 2012). Resource competency does have an important role in the level of budget absorption. The more competent human resources are, the better their performance will be in realizing the budget, so that the budget can be realized proportionally and budget objectives can be achieved (Zarinah, 2016).

This is in accordance with research conducted by Sirin, et al (2020), Laka, et al (2017) and Nugroho and Alfariji (2017) which stated that resource competency influences budget absorption. Meanwhile, the results of research conducted by Sofianto (2021) show that human resource competency has no effect on budget absorption in the Riau Regional Police Work Unit, where the difference between the results of this research and the results of this study is caused by the indicators used to measure resource competency. humans are different from the research used in this research where this research only uses 3 of the 6 existing human resource competency indicators, namely knowledge, skills and attitude which are visible or can be seen more easily (Sofa Francesco: 1999).

Based on the results of hypothesis testing, it is known that organizational commitment moderates the effect of budget participation on budget absorption as assessed by a t-statistic value of $5,230 > 1.98$ and a P-value of $0.000 < 0.05$, so that the third hypothesis is "accepted". This can be interpreted that the organizational commitment variable is able to strengthen the influence of budget participation on budget absorption. This comfortable working atmosphere will foster high participation for those carrying out the budget planning function to carry out their duties well and will have an impact on the budget proposals they propose. There are different results shown in research by Seftianova and Adam (2013) and Rifai, et al (2016) which state that participation accuracy has no effect on the quality of budget absorption both in terms of the level of budget absorption and the proportionality of budget absorption between periods.

Jumarny (2019) explains that the relationship between budget participation and budget absorption differs from one situation to another, causing differences in research results. Bastian (2013) revealed that to reconcile these differences requires a situational approach. Organizational behavior theory explains that every condition involving individuals and organizations in achieving goals will depend on various factors that influence each other (Thoha, 2012). The contingency approach in organizational behavior theory implies that different environments require different behavioral practices to achieve effectiveness. This allows for other variables that can act as moderating variables that influence the relationship between participation and the level of budget absorption.

Based on the results of hypothesis testing, it is known that organizational commitment moderates the influence of HR competency on budget absorption as assessed by a t-statistic

value of $7,117 > 1.98$ and a P-value of $0.000 < 0.05$, so the fourth hypothesis is accepted. This can be interpreted that the organizational commitment variable is able to strengthen the influence of HR competency on budget absorption. From the results of the outer loading, the values of the three indicators of organizational commitment show quite significant values, namely greater than 0.7, which means that the organizational commitment of personnel carrying out planning functions at the Riau Regional Police is able to strengthen the influence of HR competency on budget absorption. In line with this theory, Allen and Meyer (1996) stated that basically every human being in an organization wants to contribute to achieving organizational goals where achieving these goals is influenced by different commitments. This commitment makes an individual identify himself with the organization and the organization's goals, so that the individual's expectations of being part of the organization become higher (Robins and Coulter, 2012).

Furthermore, Mowday, et al (1979), said that organizational members who have organizational commitment will work to do their best by exerting maximum effort for the benefit of the organization, considering that the important thing that must be achieved is the achievement of tasks in the organization and the desire to maintain membership in the organization. This research is in line with research conducted by Tofani (2020) which states that organizational commitment strengthens the influence of human resources on budget absorption. Thus, this research proves that organizational commitment plays a role as a moderating variable.

CONCLUSION

1. Budget participation has been proven to have a significant effect on budget absorption in the Riau Regional Police. This means that the better the participation in budget preparation, the more mature the budget manager will be in planning work programs/activities in one budget year. So that the budget absorption target will run in accordance with the work program and be absorbed well.
2. Human resource competency has been proven to have a significant influence on budget absorption in the Riau Regional Police. This explains that the better the competency of the available human resources, the better the HR performance in realizing the budget, so that budget absorption can be realized proportionally and budget objectives can be achieved well.
3. Organizational commitment has been proven to significantly moderate the influence of budget participation on budget absorption in the Riau Regional Police. This explains that the higher the employee's organizational commitment, the higher the participation in budget preparation. This means that the higher the organizational commitment of the budget preparers at the Riau Regional Police, the efforts of the budget managers to increase budget absorption will also increase, and vice versa.
4. Organizational commitment is proven to significantly moderate the effect of budget participation on budget absorption in the Riau Regional Police. This explains that the higher the employee's organizational commitment, the higher the participation in budget preparation. This means that the higher the organizational commitment, the budget manager's efforts to increase budget absorption will increase

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