

# THE INFLUENCE OF HUMAN RESOURCES QUALITY, BUDGET PLANNING AND ORGANIZATIONAL COMMITMENT ON BUDGET ABSORPTION WITH THE USE OF INFORMATION TECHNOLOGY AS A MODERATING VARIABLE IN LOCAL EQUIPMENT ORGANIZATIONS IN KARIMUN DISTRICT

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## Abstract

In the era of regional autonomy, an interesting phenomenon has occurred, namely the minimal absorption of the Regional Revenue and Expenditure Budget in most parts of Indonesia, both at the provincial, district and city levels. The lack of absorption of the budget arises amid demands for more transparent and accountable management and accountability of state and regional finances in the framework of good governance and demands for effectiveness and efficiency. This phenomenon also occurs in the Karimun Regency Government where there are delays in budget absorption in quarter I to quarter III which in turn results in low realization or absorption of the budget at the end of the year, therefore the authors are interested in conducting research on the author's thesis entitled Effects of Human Resource Quality . , Budget Planning and Organizational Commitment to Budget Absorption by Using Information Technology as a Moderation Variable in Regional Apparatus Organizations in Karimun Regency.

**Keywords:** *Quality of Human Resources, Budget Planning, Organizational Commitment, Use of Information, Technology, and Budget Absorption.*

## 1.INTRODUCTION

APBD preparation based on work performance or performance is carried out based on performance achievements, performance indicators, analysis of spending standards, unit price standards, and minimum service standards. The implementation of government affairs is divided based on externality, accountability and efficiency criteria by taking into account the harmony of relations between government structures. It's just that, in the current condition of our economy, the dominant variable driving growth is the consumption factor, so that government spending, which is government consumption in the form of spending, also becomes determinant that growth. For activities that directly touch the interests of the wider community, the earlier the activities are implemented, the greater the benefits in terms of the stimulus effect on the economy. Failure to target budget absorption will indeed result in loss of spending benefits because it turns out that not all of the funds that have been allocated can be utilized, which means idle money occurs. Whereas if the budget allocation is efficient, then the limited sources of funds owned by the state can be optimized to fund strategic activities. In the basic concept of economics, the basic problem faced by humans is limited sources of funds as a means of fulfilling needs faced with an unlimited number of needs, this is also faced by Indonesia. Limited sources of state revenue, faced with unlimited community needs, requires the Government to prioritize activities and allocate effective and efficient budgets. Therefore, when budget absorption fails to meet the target, it means that there has been inefficiency and ineffectiveness of budget allocation (Director General of Budget of the Ministry of Finance).

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## **2. THEORY REVIEW**

Absorption of the Budget is the ability of the government spending unit to utilize the proportion of the budget to achieve the right planned output. The ability to absorb the budget is considered good and successful if the realization of absorption of the budget is in accordance with the physical actuals completed or the actual physical work is the same as the completion of the work planned.

Human Resources includes three meanings, namely: (a) Human resources are people who work in an organization's environment, (b) Human resources are human potential as an organizational driver (c) Human resources are potential assets and function as capital in business organizations

Budget Planning is a process for determining appropriate future actions, through a sequence of options, taking into account available resources

Organizational Commitment is a strong desire to remain as a member of a particular organization, the desire to work hard according to certain desires and beliefs and acceptance of organizational values and goals.

Information Technology is a set of tools that can help humans to complete tasks related to an information process and is a technology that combines high-speed communication and computing with files in the form of video, data, and sound.

## **3. RESEARCH METHOD**

### **3.1. Data Quality Test**

Validity test

To test the extent to which the accuracy or correctness of an instrument as a measure of research variables.

Reliability Test

To find out how far the measurement results remain consistent when measured twice or more for the same symptoms using the same measuring instrument.

### **3.2. Research Object Descriptive Analysis**

Explaining and interpreting the results of the research in the form of places of work and the identity of the respondents in this study.

### **3.3. Partial Least Square (PLS) Analysis**

The data does not have to be multivariate normally distributed, the sample size does not have to be large, and PLS can not only be used to confirm the theory, but can also be used to explain whether or not there is a relationship between latent variables.

### **3.4. Types of research**

Comparative causal research is research that investigates possible causal relationships that exist, looking for facts that might be the cause through certain data.

### **3.5. Place and Time of Research**

- Place of Research: 38 OPD Karimun Regency Government
- Research Time: April to September 2022

### **3.6. Population and Sample**

- Population: 38 OPD Karimun Regency Government
- Sample: The sampling method is purposive, namely the sampling method based on certain criteria or objectives

### 3.7.Operational Definitions and Measurement Methods

#### Dependent Variable

The dependent variable is the dependent variable which is the result of an independent variable. The dependent variable is a variable that cannot stand alone (Sugiyono, 2014). The dependent variable of this study is the Quality of Regional Apparatus Financial Reports.

#### Conceptual Definition of Budget Absorption

According to Silalahi (2009, p.118), a conceptual definition is a definition that describes a concept with the use of other concepts. Absorption of the budget is one of the stages of the budget cycle starting from budget planning, establishment and approval of the budget and accountability for budget absorption.

#### Operational Definition of Budget Absorption

Absorption of the budget illustrates the ability of local governments to implement and account for each activity that has been planned.

Variabel	Indikator Pengukuran	Butir Pernyataan	Skala Pengukuran
Kualitas Penyerapan Anggaran Perangkat Daerah (Y) (Variabel Dependen)	a. Anggaran b. Realisasi	1,2,3,4 5,6,7	Skala Likert

### 3.8.Moderating Variables

Moderating variables are variables that strengthen/weaken the relationship between independent variables and dependent variables. Therefore, the selection of moderating variables is very important and needs to be considered critically and not arbitrarily include these variables.

#### Conceptual Definition of Use of Information Technology

According to Maharsi (2000) Information Technology can be defined as a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology, and other telecommunications equipment.

#### Operational Definition of Use of Information Technology

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**4. RESULTS AND DISCUSSION**

**4.1.Hypothesis Testing**

Variable	Path Coefficient	T Statistics	P-Values	Information
HR Quality → Budget Absorption	0.087	1.165	0.244	Reject
Budget Planning → Budget Absorption	0.323	3,803	0.000	Accept
Organizational Commitment → Budget Absorption	0.191	2,356	0.019	Accept
IT Usage → Budget Absorption	0.417	4,570	0.000	Accept
HR Quality*Use of IT→ Budget Absorption	0.011	0.139	0.889	Reject
Budget Planning*Use of IT → Budget Absorption	0.006	0.086	0.932	Reject
Organizational Commitment*Use of IT → Budget Absorption	-0.023	0.325	0.745	Reject

*Source: Primary Data Processed by Researchers, 2022*

Based on the results of Hypothesis Testing, it can be stated that:

1. HR quality has a positive but not significant effect on budget absorption with a T-statistic value of 1.165 which is less than 1.96 and a p-value of  $0.244 > 0.05$  (not significant);
2. Budget planning has a positive and significant effect on budget absorption with a T-statistic value of 3,803 greater than 1.96 and a p-value of  $0.000 < 0.05$  (significant);
3. Organizational Commitment has a positive and significant effect on Budget Absorption with a T-statistic value of 2.356 greater than 1.96 and a p-value of  $0.019 < 0.05$  (significant);
4. The use of IT has a positive and significant effect on budget absorption with a T-statistic value of 4.5708 greater than 1.96 and a p-value of  $0.000 < 0.05$  (significant);
5. Moderated HR quality Use of IT has no significant positive effect on Budget Absorption with a T-statistic value of 0.139 which is less than 1.96 and a p-value of  $0.889 > 0.05$  (not significant);
6. Moderated Budget Planning Use of IT has no significant positive effect on Budget Absorption with a T-statistic value of 0.086 which is less than 1.96 and a p-value of  $0.932 > 0.05$  (not significant);

7. Moderated Organizational Commitment Use of IT has a positive but significant effect on Budget Absorption with a T-statistic value of 0.325 which is less than 1.96 and a p-value of  $0.745 > 0.05$  (not significant);

## 4.2. Discussion

### Quality of Human Resources on Budget Absorption

The results of testing the hypothesis which states that the quality of human resources has a direct effect on budget absorption is rejected ( $p\text{-value } 0.246 > 0.05$ ). This indicates that there is an insignificant positive correlation effect between the quality of human resources and budget absorption, meaning that the understanding of the accountability of human resources owned by the Karimun district government, especially budget users/budget user powers, heads of planning and finance sub-divisions, spending treasurers, auxiliary spending treasurers, staff finance and operators related to the preparation of the budget for Karimun Regency do not play a role in budget absorption.

### Budget Planning on Budget Absorption

The results of testing the hypothesis which states that budget planning has a direct effect on budget absorption is accepted ( $p\text{-value } 0.000 < 0.05$ ). This indicates that there is a significant positive correlation between budget planning and budget absorption. related to the preparation of the Karimun Regency budget plays a role in the high and low absorption of the budget.

### Organizational Commitment to Budget Absorption

The results of testing the hypothesis which states that organizational commitment has a direct effect on budget absorption is accepted ( $p\text{-value } 0.019 < 0.05$ ). This indicates that there is a significant positive correlation between organizational commitment and budget absorption, which means good budget planning by the Karimun district government (budget user/budget user authority, head of planning and finance sub-division, spending treasurer, assistant spending treasurer, finance staff and operators). those related to the preparation of the Karimun Regency budget play a role in the high and low absorption of the budget.

### Use of Information Technology on Budget Absorption

The results of testing the hypothesis which states that the use of information technology has a direct effect on budget absorption is accepted ( $p\text{-value } 0.000 < 0.05$ ). This indicates that there is a significant positive correlation between the use of information technology and absorption of the budget, meaning that the use of information technology by budget users/authorized budget users, heads of planning and finance sub-divisions, spending treasurers, assistant spending treasurers, financial staff and operators play a role in budget absorption.

### The quality of Human Resources on budget absorption is moderated by the Use of Information Technology.

Based on the results of the study, it was found that the effect of the quality of human resources on budget absorption when moderated by the use of information technology is not greater than the direct effect. This means that the use of information technology is not able to strengthen the influence of the quality of human resources on budget absorption. Budget Planning on budget absorption is moderated by the Use of Information Technology. Based on the results of the study, it was found that the effect of budget planning on budget absorption when moderated by the use of information technology is not greater than the direct effect. This means that the use of information technology is not able to strengthen the effect of budget planning on budget absorption.

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**Organizational Commitment to budget absorption is moderated by the Use of Information Technology.**

Based on the results of the study, it was found that the effect of organizational commitment on budget absorption, which was moderated by the use of information technology, the test results were smaller than the direct effect. This means that the use of information technology is not able to strengthen the effect of organizational commitment on budget absorption.

## **5. CONCLUSIONS AND SUGGESTIONS**

### **5.1. CONCLUSION**

From the results of the research and discussion in chapter IV the researcher concludes that:

1. The variable quality of human resources has a direct effect on budget absorption and is rejected ( $p\text{-value } 0.246 > 0.05$ ), meaning that there is an insignificant positive correlation between the quality of human resources and budget absorption;
2. The budget planning variable has a direct effect on budget absorption and is accepted ( $p\text{-value } 0.000 < 0.05$ ). This means that there is a significant positive correlation between budget planning and budget absorption;
3. The organizational commitment variable has a direct effect on budget absorption and is accepted ( $p\text{-value } 0.019 < 0.05$ ). meaning that there is a significant positive correlation between organizational commitment and budget absorption;
4. The variable use of information technology has a direct effect on budget absorption is accepted ( $p\text{-value } 0.000 < 0.05$ ). This means that there is a significant positive correlation effect between the use of information technology on budget absorption;
5. The use of information technology variable weakens the relationship between the quality of human resources and budget absorption ( $p\text{-value } 0.889 > 0.005$ ). This means that the use of information technology is not able to strengthen the influence of the quality of human resources on budget absorption;

### **5.2.SUGGESTIONS**

Based on the results of the research, discussion and conclusions in this study as a follow-up with this the researcher submits several suggestions, including:

1. The results of the study show that the quality of human resources has no significant effect on budget absorption, for this reason it is suggested that the parties involved in preparing the budget, namely budget users/budget user powers, heads of planning and finance sub-divisions, expenditure treasurers, assistant expenditure treasurers, financial staff and operators in recruitment in order to pay attention to educational background and suitability, it is necessary to conduct training/training related to budgeting and carry out evaluations of target achievement from the results of the training carried out, so that budget absorption becomes better in the future.
2. The research findings show that budget planning and organizational commitment are good. It is suggested that budget users/budget user powers, heads of planning and finance sub-divisions, spending treasurers, assistant spending treasurers, financial staff and operators are more involved and have an organization and have confidence in leaders and organizations.
3. Research findings indicate that the use of information technology weakens the relationship between HR quality, budget planning and organizational commitment. This is caused by the not optimal use of information technology in budget absorption. For this reason, stakeholders or users of the SIMDA application need to be aware, namely budget users/budget user powers,



heads of planning and finance sub-divisions, expenditure treasurers, assistant expenditure treasurers, financial staff and operators in utilizing applications through increasing knowledge related to data input, processing and data output so that absorption max budget.

4. Suggestions for the Karimun district government in an effort to increase budget absorption is that it is necessary to continue to improve the ability of budget users / budget user powers, heads of planning and finance sub-divisions, expenditure treasurers, assistant expenditure treasurers, financial staff and operators by attending socialization, technical guidance (Bimtek) and good training organized by the regions and the center. And even more ideally, the Karimun district government places qualified human resources as budget preparers. This is necessary so that the budget preparer has high quality in preparing the budget.

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