

BUDGET PARTICIPATION EFFECT ON REGIONAL ORGANIZATIONAL PERFORMANCE (OPD) WITH PERFORMANCE MEASUREMENT SYSTEM AND PERSONALITY TRAITS AS A MODERATION VARIABLE
(Study at Regional Device Organization of Paser Regency East Kalimantan)

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ABSTRACT

This study aims to examine and analyze the influence of budget participation on the performance of Regional Device Organizations (OPD) as well as to be able to know the role of Performance Measurement System and Personality Traits in moderating the relationship between budget participation and the performance of Regional Device Organization (OPD). The population is an employee of the Regional Apparatus Organization which is directly involved in budget formulation in the regency government of East Kalimantan Paser with 80 respondents samples. The statistical method used is SEM PLS with the help of SmartPLS application. The results of this study indicate that budget participation can affect to the performance of the Regional Enhancement Organization. The Performance Measurement System can moderate the relationship between budget participation and OPD Performance. Furthermore, this study found that only part of Perssonality Traits can moderate the relationship between budget participation and OPD performance.

Keywords: Budget Participation, Performance Measurement System, Personality Traits, Performance of Regional Device Organization

Introduction

Regional autonomy can be interpreted as a duty authorized to the regions to regulate and manage their own governmental affairs and the interests of local communities in the implementation of development in accordance with legislation established in the local government. In the implementation of regional autonomy, local government is also required to be able to arrange local government budget in order to create an efficient budget in accordance with Ministerial Regulation No. 54 of 2010 on the procedures for the preparation, control and evaluation of the implementation of regional development plans. Regional autonomy also has implications for governance that must be goal-oriented to improve the welfare of the community by paying attention to the growing interests and aspirations in the community. To hear the aspirations of the community, the local government established a forum where the community can channel their aspirations called MUSRENBANG (Development Planning Meeting) as a place for regional development consultation where local communities can be involved and provide suggestions for the planning and development process in their regions.

To be able to arrange the budget of Paser Regency well, the municipal government started it by preparing the Budget Work Plan (RKA) in each unit of the Regional Device Organization (OPD) located in Paser District. In order to prepare a good RKA a clear goal is needed. For that purpose goal setting (Goal Setting Theory) is a theory that can be used to explain the relationship between planning and performance. Briefly in this theory explained that the process of goal setting can affect the performance of an organization, so it can affect people to achieve a goal. This is in line with research conducted by Loneriburg (2011) goal setting theory can turn into the motivation of each individual when a goal becomes specific and challenging to improve performance and evaluate performance. Locke and Latham (2006: 6) goal setting theory can be used effectively by an individual or group because it has control over the results to be achieved for tasks assigned, the task is budget. The budget plays an important role in development, besides being a planning tool, the budget is also a tool of performance appraisal. Therefore a good budget is a budget that is arranged transparently in each local government. Kerr (2004) states that budgetary participation is applied to all organizational settings.

Dewi (2015) said that the absence of unity of research result about budget and its implication, caused by certain factors, this factor is called contingency factor, contingency factor give idea that nature of relationship exist between budget participation with apparatus performance differ between one situation with situation the other, the contingency factor is divided into two: individual psychological factors that include attitudes toward work, as well as the motivation and contextual factors of the organization that include job satisfaction, information giving, organizational structure (Brownel, 1982). Rosidi (2000) describes participation variables simultaneously affecting work performance which explains the strong relationship between participation and achievement due to positive indirect influence of commitment and Job Relevant Information. It distinguishes this research from other research that is (1) This research tries to give new point of view by entering individual characteristic that is personality traits, which can influence the performance of an employee to local government. Based on literature review conducted and conducted various searches on a number of scientific publications in Indonesia, until now the personality factor is a personal characteristic that is rarely used in research in the field of accounting.

LITERATURE REVIEW

Goal Setting Theory. The goal setting theory was originally invented by Locke in the late 1960s. In 1968 Locke published his article entitled "Toward a theory of tasks of Motivation and Incentives" which indicates a link between a person's objectives and performance toward a task. A few years after Locke published his article, another study was conducted by Gary Latham who studied the effects of goal setting on the job. His research supports what Locke has discovered about the inseparable link between stipulation and performance. In 1990, Locke and Latham published an article entitled, "A Theory Of Goal Setting and Task Performance"

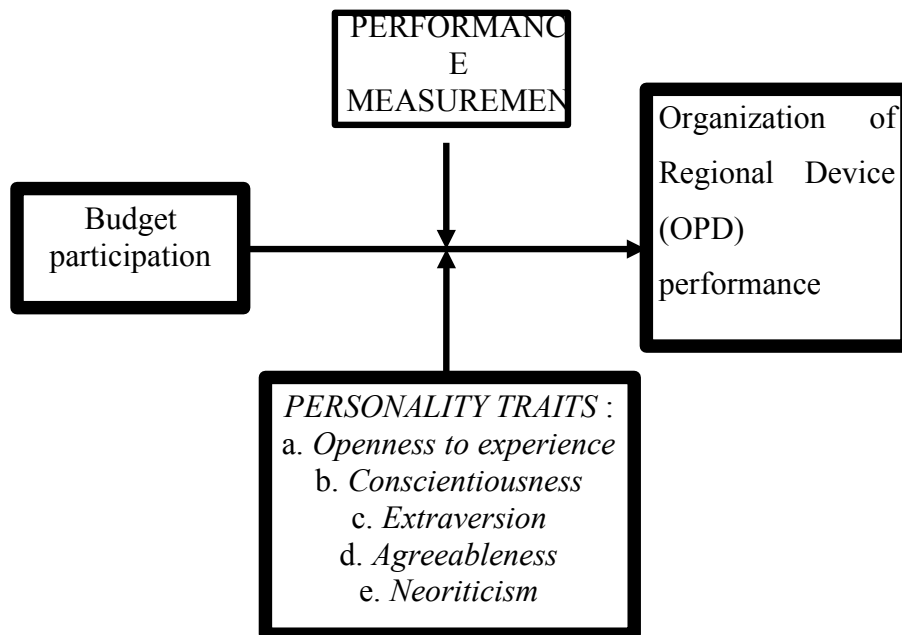
Budget Participation. A budget is the main tool used in a business to express quantitatively an action plan. Budgeting is the process of budgeting. The budget serves to coordinate, evaluate efforts to achieve and control activities within the organization (Cherington and Cherrington, 1973). Another function of the budget is as a guide to assess the individual performance of managers (Schiff and Lewin, 1970) and motivate subordinate performance (Chow, Cooper, and Waller, 1988).

Performance Measurement System. Performance measurement system is a system that aims to help managers from the public sector assess the achievement of strategies through financial and non-financial measurement (Mardiasmo, 2009). In addition, the system can be implemented to serve different purposes within public sector organizations (Speklé & Verbeeten, 2009). According to Speklé & Verbeeten (2009), the system makes public sector managers not only consider what to measure and how to measure it, but also how to utilize performance information by taking into account the current situation (Simons, 1990; Abernethy & Brownell, 1999; Hansen & Van der Stede, 2004; Henri, 2006; Naranjo Gil & Hartmann, 2007).

Personality Traits. Personality by Allport (in Alwisol, 2009) as a dynamic organization within an individual's psychophysical system that determines its unique alignment to its environment. In general, personality can be defined as the overall unique and relatively stable pattern of behavior, mind, and emotions that individuals have in their attempts to adapt and interact with their surroundings. According to Costa and McCrae, (1987) Five Personality Factors are described as follows: a) Extraversion (Extraversion). This dimension describes a person who is sociable, confident in social situations, happy to gather, active, fun, likes to talk, seek pleasure, assertiveness, positive emotions, and warmth; b) Neuroticism (Neuroticism). trait that is often associated with this dimension is anxiety, angry animosity, depression, self-awareness, impulsive nature, and vulnerability; c) Conscientiousness in which this dimension describes competence, order, attitudes, achievements, self-discipline, and judgment; d) Compatibility (Agreeableness), this dimension describes belief, frankness, altruism, willingness, simplicity and a gentle heart; e) Openness to new experience, this dimension, describes the level of fantasy, aesthetics, feelings, actions, ideas, and values one has.

Model Research and Development Hypothesis

This research will test the Performance of Employees of Organization of Regional Device (OPD) by using Budget Participation. Performance Measurement System that becomes the organizational factor and Personality Traits as the moderation variable of the relationship between budget participation on the performance of Organization of Regional Device (OPD).



Participation is one of the most important elements that emphasizes the process of cooperation from various parties, both subordinates and top level managers. In other words, the budget is not solely determined by the supervisor, but also the involvement or participation of subordinates, because the workers or managers of the lower level are part of the organization that has the voting rights to choose the right action in the management process. Krisler and Icu (2006) argue that participation in

budgeting is a process of cooperation in decision-making involving two or more groups that influence future decision-making. The budget that has been prepared has a role as planning and as performance criterion apparatus, that is budget used as a control system to measure employee performance. To prevent functional or dysfunctional impacts, the attitudes and behaviors of organizational members in budgeting need to involve subordinates so that participatory budgets can be assessed as managerial approaches that can improve employee performance.

H1: Budget participation has a positive effect on OPD performance

Performance measurement system is a system that aims to help public sector managers can assess the achievement of strategies and objectives through financial and non-financial measurement. Measurement of performance is an important thing to do in order to know whether during performance execution there is a gap of the plan that has been determined or whether the performance can be done as expected. Performance measurement system conducted by the organization will motivate managers to work better because of their work performance is very necessary organization. Kren (2004) states that comprehensive performance information from performance measurement systems will provide more specific and relevant information for the decision-making process, thereby enhancing employee performance. Kren in Syaiful (2006) found that there is a positive relationship between job-related information and managerial performance. Syaiful's research (2006) also gives results that the Performance Measurement System has a significant positive influence on managerial performance. This indicates that performance information provides predictors of more accurate predictors of the state of the environment, resulting in an alternative decision making.

H2: Performance Measurement System (SPK) moderates the influence of budgetary participation on OPD performance

Personality is an individual characteristic attached to a person and is stable over time. The concept of personality is explained by personality theory which is a branch of psychology. This concept reflects a paradigm shift into the field of psychology such as personality traits and individual differences, including work behavior (McCrae & Costa, 1987; McCrae & John, 1992). Personality traits often used in various studies related to the achievement of a person's performance or achievement are called The Big Five Personality, which divides the personality trait into five dimensions: Openness to experience Conscientiousness, Extraversion, Agreeableness, and Neuroticism, or can be abbreviated to OCEAN.

H3a: Openness to experience strengthens the influence of budgetary participation on OPD performance

H3b: Conscientiousness strengthens the influence of budgetary participation on OPD performance

H3c: Extraversion strengthens the influence of budgetary participation on OPD performance

H3d: Agreeableness strengthens the influence of budgetary participation on OPD performance

H3e: Neuroticism does not reinforce the influence of budget participation on performance

RESEARCH METHODS

The sample in this research is 80 apparatus of Organization of Regional Device which is within the scope of East Paser regency government. This research method using purposive sampling method, that is sampling based on certain criterion. Researchers have a particular consideration for this research is the apparatus that has tupoksi in budget budgeting in each organization because each apparatus in the organization not all have tupoksi to conduct planning activities and in the preparation of the budget.

Measurement and Research Instruments. The instrument used to measure the variables in this study is the instrument that is in the instrument that has been used in previous studies. The budget participation instrument developed by Milani (1975). Instruments The performance measurement system used is the instrument developed by Akbar et al. (2013) and Mulyadi (2007). The instrument was developed from Presidential Instruction No. 7/1999 on Performance Accountability of Government Institutions and Decree of the Head of State Institution (LAN) No. 589 / IX / 6 / Y / 1999 on Guidelines for the Preparation of Government Accountability Performance Accountability Reporting, which has been fixed by LAN decision No. 239 / IX / 6/8/2003. Instruments on Personality traits use the research instruments developed by McCrae & Costa (1987) that convey the concept of Terrorist Model Five Personality Factor. The application used to analyze data is SmartPLS. Measurement of each variable using Likert scale 1 to 5 which has the following meanings (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly Agree.

RESEARCH RESULT

Prior to hypothesis testing, the researcher first conducted a test of the instrument in this study. Questionnaires with 40 questions in advance performed the validity and reliability validity to test the feasibility of the questionnaire as a means of data collection.

Validity Test Results. Based on convergence validity test known that AVE and Communality value of each construct has more than 0,5 and factor loading value for each indicator is more than 0,6. From the discriminant validity test results it is known that the overall value of cross loading for each indicator is above 0.6. Summary of convergence validity test can be seen in Table 1, while the overview of determinant validity test can be seen in Appendix 1. With the convergence of convergence validity test and discriminant validity test, all constructs and indicators in this research are considered valid.

Reliability Test Results. Based on the results of reliability test note that all constructs used in this study has a value of composite reliability greater than 0.7 so it can be concluded that all the constructs have met the test reliabilitas. The reliability test overview can be seen in Table 1.

Table 1. Test Overview Convergent validity of reliability

Konstruk	Indikator	Factor loading	AVE	Communnality	KONSTRUK	INDIKATOR	FACTOR LOADING	AVE	COMMUNALITY		
Partisipasi Anggaran	PA1	0,721	0,699	0,699	Personality Traits (Extraversion)	PTE1	0,782	0,542	0,542		
	PA2	0,711				PTE2	0,724				
	PA3	0,879				PTE3	0,798				
	PA4	0,929				PTE4	0,697				
	PA5	0,914				PTE5	0,695				
SKP1	0,938	PTE6	0,683								
SKP2	0,895	PTE7	0,764								
Sistem Pengukuran Kinerja	SKP3	0,721	0,666	0,666	Personality Traits (agreeableness)	PTA1	0,849	0,749	0,749		
	SKP4	0,888				PTA2	0,855				
	SKP5	0,730				PTA3	0,903				
	SKP6	0,832				PTA4	0,947				
	SKP7	0,521				PTA5	0,68				
	SKP8	0,869				PTA6	0,932				
	SKP9	0,868			PTO1	0,799	Personality Traits (Openness to experience)	PTO2	0,971	0,722	0,722
	PTC1	0,753			PTO3	0,756					
	PTC2	0,804			PTO4	0,914					
Personality Traits (Conscientiousness)	PTC3	0,946	0,681	0,681	Personality Traits (Neuroticism)	PTN1	0,934	0,628	0,628		
	PTC4	0,629				PTN2	0,883				
	PTC5	0,875				PTN3	0,614				
	PTC6	0,920				PTN4	0,618				
	PTC7	0,67				PTN5	0,920				
	PTC8	0,897				PTN6	0,717				
	PTC9	0,873			KOPD1	0,851	Kinerja OPD	KOPD2	0,874	0,654	0,654
					KOPD3	0,688					

Table 2. Test reliability overview

Construct	Composite Reliability
PA	0.920
SKP	0.946
PTA	0.947
PTC	0.950
PTE	0.892
PTN	0.908
PTO	0.944
KOPD	0.849

For the final results that can be obtained from the three tests that have been done is the constructs and indicators used in this study has been valid and reliable because it has met the validity of convergence, discriminant validity, and reliability.

Hypothesis testing. Hypothesis testing is done by comparing t-statistic value with t-table value. If the value of t-statistics > 1.64 then the hypothesis is accepted whereas if the t-statistic value < 1.64 then the hypothesis is rejected. An overview of the results of hypothesis testing can be seen in Table 3.

Table 3. Hypothesis Testing Overview

Hypothesis	Construct	Original Sample	T- Statistic	Accept/Reject
H1	PA -> KOPD	0,554	2,884	Accept
H2	PA*SPK-> KOPD	0,649	3,204	Accept
H3a	PA*PT O ->KOPD	0,008	0,152	Reject
H3b	PA*PT C-> KOPD	0,147	1,938	Accept
H3c	PA*PT E-> KOPD	0,372	2,254	Accept
H3d	PA*PT A-> KOPD	0,045	0,312	Reject

H3e	PA*PT N-> KOPD	-0,043	0,805	Reject
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DISCUSSION

This study examines the performance of local government organizations by using budgetary participation. The results show that budget participation influences the performance of local government organizations. The results of this study reinforce the results of previous research that is Dewi (2015) and Kawedar (2015) which states that participation in budgeting has an influence on performance in each organization of regional devices. The influence of budget participation to support the level of achievement of organizational performance is certainly reasonable. participation in the preparation of budgets in each organization of the Regional Apparatus was undertaken to provide an opportunity for the leaders of the Regional Apparatus Organization with lower level employees to create targets of activities within the scope of their work responsibilities. Adapaun in the establishment of RKA-SKPD Head of the OPD has more power, but in the preparation can not be separated from the influence of leadership. This is because the more aware of the condition of the organizational units are the leaders at the bottom level. Expectations to involve leaders in drafting RKA-OPD can increase motivation in running the budget that has been prepared.

The results of this study also show that the performance measurement system can moderate budget participation on OPD performance. The results of this research strengthen the results of previous research Akbar (2015) and pratiwi (2014) SPK effect on performance improvement in local government organizations as well as in achieving targets set by the organization. Spekle and Verbeeten (2014) provide empirical evidence regarding the positive relationship between SPK use and performance. One of the role of SPK use is performance evaluation (Hansen and Van der Stede, 2004). When performance is evaluated properly, it is possible that the performance of an organization will increase. Considering the results of previous studies, it can be raised an allegation that the use of DSS has a positive relationship with the relationship performance

This study also tested Personnel Traits as a moderating variable. The results showed that all items of the Big Five Personality variable gave a positive sign. This indicates that the more a person has a tendency in the Big Five Personality that consists of Neurotic-ism, Extraversion, Openness to experience, Agreeableness, and Conscientiousness, then he will have high creativity that impact on higher or more performance good. This is similar to Askarian's research, (2013) on the relationship between Big Five Personality's personality and performance. The results of Askarian's research found that the four Big Five Personality factors had an effect on performance except negative-marked neuroticism. The neuroticism factor in this study did not reinforce the influence of budget participation on OPD performance in line with the hypothesis proposed peneiliti for this personality factor, the Person who has this one traits described has a tendency easy to experience stress in facing life challenge. In this study proved that the dimension of neuroticism does not affect the achievement motivation of individuals or organizations. Persons with high levels of neuroticism have a higher failure rate in completing their task, compared to individuals who have dominance dimensions of conscientiousness.

CONCLUSION

Based on the results of this study, it can be concluded that Participation in budgeting has an effect on the performance of OPD employees of Paser Regency. Thus this study proves that the influence of budgetary participation in the preparation of the budget can improve the performance of OPD employees It proves that the involvement of leaders and jajaranya can together berpatispasi in the preparation of budgets in each regional organization target budget absorption reached the maximum and can with itself improves the performance of every employee who is in the local organization of the device.

Performance measurement systems can moderate the relationship of influence of budget participation on the performance of OPD employees. Thus this study proves that performance measurement system can moderate the influence of budget participation on OPD performance. Performance measurement systems alone can help improve OPD performance.

The five-dimensional personality traits of openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism show that only the personality traits of conscientiousness and extraversion can reinforce the influence of the relationship between budgetary participation on the performance of employees in each OPD, while the personality traits are openness to experience, , and neuroticism cannot reinforce the influence of the relationship between budgetary participation on the performance of OPD employees.

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