
FACTORS AFFECTING BUDGETING: LEADERSHIP STYLE, SYSTEM AND RESOURCE REFINEMENT

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Abstract: This study aims to map the influence of leadership styles, systems, and the improvement of resources on budgeting. The independent variables are leadership style, systems, and increased resources while the dependent variable is budgeting in the study of the State Financial Management Library. The purpose of this study as a literature review is to build hypotheses about the influence of variables to be used in further research. This research method is a qualitative method and literature review (Library Research). Examine theories and relationships or influences between variables from books and journals both online sourced from Mendeley, Scholar Google, and other online media. Based on the results of this literature review article, it is known that leadership style influences budgeting, system improvement affects budgeting, and resources affect budgeting.

Keywords: Budgeting, Leadership Style, System, and Resource Improvement.

INTRODUCTION

The State Budget (APBN) is a list that contains details of state revenues and state expenditures or expenditures for one year, starting from January 1 to December 31 (called fiscal year). The state budget consists of the revenue budget, the expenditure budget, and financing. In simple terms, the state budget of the structure can be indicated as domestic revenues. The budget serves as a planning tool control tool, a performance appraisal tool, a motivational tool, and a tool for creating public spaces (Mahsun S. and Heribertus, 2011).

The Regional Revenue and Expenditure Budget (APBD) is a list that contains details of regional revenues and regional expenditures or expenditures for one year stipulated by Regional Regulations (Perda) for a period of one year, starting from January 1 to December 31. The regional revenue and expenditure budget is prepared in accordance with the needs of government organizers and the ability of regional revenues. In preparing the regional revenue and expenditure budget, it is sought so that operational expenditures do not exceed the revenues in the relevant fiscal year. The preparation of the draft regional revenue and expenditure budget is guided by the work plan of local government in order to realize the achievement of state goals (Mahsun S. and Heribertus, 2011).

Budget in a government organization has more meaning than just a planning tool, it can even be said that the budget serves as the main controlling tool for the

activities of the government organization. The budget is used as a work guideline so that in the process of compiling it requires a good budget organization, the right approach, and the calculation of the amount of budget that is able to improve performance. With the budget, each SKPD can find out the occurrence of deviations that will arise in the framework of the activities or programs implemented, namely by comparing the budget with its realization. One of the functions of the budget is as a performance assessment tool, namely by measuring whether a work unit has met targets, both in the form of carrying out activities and meeting cost efficiency.

According to Mulyadi (2001-488) a budget is a quantitatively expressed work plan measured in standard monetary units and other units of measure covering a period of one year. According to Supriyono (1990-15), budgeting is a company's financial planning that is used as the basis for controlling (supervising) the company's finances for the future period. Based on Law Number 17 of 2003, it is stated that the budget is a tool of accountability, management, and economic policy. As an instrument of economic policy, the budget serves to realize economic growth and stability as well as income equality in order to achieve state goals (Asikin, 2014).

The preparation of the regional revenue and expenditure budget begins with making an agreement between the executive and legislature on the general policy of the regional revenue and

expenditure budget and budget priorities that will serve as guidelines for the preparation of the revenue budget and expenditure budget. The executive drafts the regional revenue and expenditure budget in accordance with the general policy of the regional revenue and expenditure budget and budget priorities which are then submitted to the legislature to be studied and discussed together before being designated as regional regulations (Perda). From an agency perspective, this is a form of incomplete contract, which becomes a tool for the legislature to oversee the implementation of the budget by the executive (Sularno, 2013).

The budgeting process contains high political nuances (Wildavsky, 1991); Rubin, 2014; Purwanto, 2016), opportunistic behavior (Moe, 1984); (Abdullah, 2012); (Forrester, 1993) and participation in budgeting is one way to address the problem (Mardiasmo, 2002); (Marlowe & Portillo, 2006) & Portillo, 2006; Im, et al., 2014) so that people's trust in the government can be better (Devas & Grant, 2003). If participation in the preparation of change budgets is lower, then transparency also becomes lower, giving rise to bias in the decision-making of government resource allocation (Larkey & Smith, 1989). Bias in the determination of budget spending can be caused by bias in forecasting revenue budgets (Cassidy et al., 1989).

Systematically made budgeting will be very useful for planning in the future. Budget is an important component to translate organizational strategy, so that the organization can run well (Munandar,

2007), in Yogantara, Wirakusuma, 2013). The involvement and influence of leaders in the budgeting process is participation in budgeting in periodic and annual periods (Brownell, 1982, in Hapsari, 2010).

According to (Kuntadi, 2017) in an organization, the vision and mission are the crystallization of values that have been realized. However, this is not easy to implement because there are possible factors such as people in the organization not quite understanding the vision and mission that has been set. If the people involved in the organization do not understand the intention of the organization's vision and mission, how can it be possible to realize the goals contained in the vision and mission of the organization. To realize that realization is in line with the vision and mission of the organization, influence is needed for the leader to the part involved in the organization. It is also explained that leadership is an influence, so the person who does is more easily imitated than the person who says it. Because a person is more easily convinced by actions than by words.

Steers (1980) in Sopiah (2008) argues that organizational commitment is a condition where employees are very interested in the goals, values and goals of their organization. Wiener (1982) in (Sumarno., 2005) stated that organizational commitment is an encouragement from within the individual to do something to support the success of the organization in accordance with the goals set and prioritize the interests of the organization. Organizational commitment can be a psychological tool in running an

organization for the achievement of expected performance (Nouri et al., 1996; McClurg, 1999; Chong et al, 2002) in (Kunwaviyah, 2010). According to Randal (1990) in (Sardjito, 2007) high organizational commitment will increase high performance as well. According to Mowday (1979) in (Suhartono, 2007) organizational commitment is a strong belief and support for the values and goals (goals) that the organization wants to achieve. According to (Solihin, 2011), to get optimal support for its implementation, the process of preparing the SKPD Strategic Plan document requires building commitment and agreement from all stakeholders to achieve skpd goals through a transparent, democratic and accountable process.

According to Been Lee (1970) in (Alfatih., 2004) the purpose of improving administration is to improve order, improve methods, and improve working performance. Wallis (1989) in (Rakhmat, 2005) said that administrative improvement includes three aspects, namely a change must be an improvement from the previous situation, improvement is obtained by deliberate effort and does not occur by chance, and is long-term and not temporary. According to (Bastian, 2006) performance-based budgeting requires a public administration system that has been well laid out, consistent and structured so that budget performance can be achieved based on predetermined measures. According to Tjokroamidjojo (1985) in Sinaga (2008) mentioned that administrative reform needs to be aimed at improving administration to support

regional development.

The condition for the running of an organization is ownership of resources. According to Edward III (1980) in (Akib, 2010), resources are important in the implementation of good policies. The indicators used to see the extent to which resources affect policy implementation consist of: human resources, budget resources, information in the form of data, and other supporting facilities. The main activity in performance-based budgeting is to obtain quantitative data and make its budgeting decisions. According to (Kiswara, 2008), the process of obtaining quantitative data aims to obtain information and understanding about various programs that produce expected outputs and outcomes.

As a plan, the budget reflects development priorities, partiality to the public, and the power of power of budget actors, which will be implemented during a single fiscal period (Wildavsky, 1991).

Based on information from Kompas.com 2021 with the title of the article 4 Years of Anies Governor of DKI Jakarta: Officials resign, ASN is unwilling to promote, and there are policies that are felt to have no effect related to the performance of an activity in the article Chairman of the DKI Jakarta DPRD About Anies changing the name of the Hospital: Stop creating inconsequential policies, a policy from the government that is not approved by the public regarding the change of street names by the Governor of DKI Jakarta and the future impact of the policy A government that burdens the people.

MATERIALS AND METHODS

The method of writing this scientific article is by qualitative methods and literature review (Library Research). Examines theories and relationships or influences between variables from books and journals both online sourced from Mendeley, Scholar Google and other online media.

In qualitative research, literature review should be used consistently with methodological assumptions. This means that it must be used inductively so as not to direct the questions posed by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali, 2013).

RESULTS AND DISCUSSION

Based on theoretical studies and relevant previous research, the discussion of *this literature review* article in the concentration of State Financial Management is:

1. The Influence of Leadership Style on Budgeting.

(Ayu, 2020) examined the Analysis of Factors Affecting the Preparation and Application of Performance-Based Regional Revenue and Expenditure Budgets (Study on the Organization of Regional Apparatus of Bima Regency). The results of the research conducted show that Leadership Style affects Budgeting the lower the leadership style, the performance-based budgeting will also be low. However, this is not in accordance with the conclusion that explains that Leadership Style does not affect budgeting. In the results of the study, it was also conveyed related to the influence of Leadership Style on budget preparation, namely if not applied a leadership style directed at openness and is more of a

humanist where there is no maintained good relationship and communication between superiors and subordinates will tend not to give subordinates the opportunity to take part in participating and will only result in anxiety, pressure, as well as decreased levels of motivation.

(P. Rumenser., 2014) examined the Effect of Commitment, Quality of Human Resources, and Leadership Style on Budgeting Ability in Manado City Government. The results of the study stated that Leadership Style affects budgeting ability. With the concern of superiors to provide good and correct instructions regarding budget preparation, pay attention to every problem that exists in the SKPD, there is a relationship which is good in the event that it is asked for advice by the superior, in connection with the preparation of the budget, a quality budget will be produced in accordance with the established guidelines. The results of this study agree with the previous research conducted by (Sumarno., 2005).

2. Effect of System Improvement on Budgeting.

(Rasuli, 2018) examined the Influence of Leadership Style, Improvement of the Administrative System, Commitment from All Components of the Organization, Adequacy of Resources, and Reward Punishment System on the Preparation of APBD-Based Performance in SKPD Riau Province. Research Results For the variable of improvement of the administrative system, it shows a significance value of 0. The significance level used is 0.05, meaning $0 < 0.05$. This means that the improvement of the administrative system has a significant effect on the preparation of performance-based APBD. This is supported by the research of Sembiring (2009), Mubar et al (2012), and Saffitri (2012), getting the conclusion that the improvement of the administrative system has a significant effect on the preparation of the APBD performance-based. Performance-based budgeting requires a public administration system that has been well laid out, consistent and structured so that budget performance can be achieved based on predetermined measures.

(Ayu, 2020) examined the Analysis of Factors Affecting the Preparation and Application of Performance-Based Regional Revenue and Expenditure Budgets (Study on the Organization of Regional Apparatus of Bima Regency). Based on the results of the research conducted, it shows that Variable X2 (Administrative Improvement) has a positive and significant effect on performance-based APBD. This can be proven by a calculated test value of 3.660 and a table statistical value of 1.672 (3.660

> 1.672) with a significance of 0.001 less than α (0.05). This test showed that H0 was rejected and H1b was accepted. These results show that performance-based budgeting requires a public administration system that has been well-organized, consistent and structured so that budget performance can be achieved based on predetermined sizes. Similarly, according to Sinaga (2008) that administrative reform needs to be aimed at improving administration to support regional development. Continuous administrative improvement in the form of preparation of performance-based budget measurement instruments continuously through continuous improvement of performance-based budget measurement instruments existing Minimum Service Standards, Shopping Analysis Standards, Performance Targets, and Cost Standards are important factors in the successful preparation of performance-based APBD. This is in accordance with the Regulation of the Minister of Home Affairs Number 59 of 2007 Article 100 paragraphs (2) and (3).

(Hasan, 2018) examined the Factors Affecting Performance-Based Budgeting in the Gorontalo Provincial Government. Research Results The effect of improving the administrative system on performance-based budgets is positive and significant. The positive influence shows that the effect of improving the administrative system is in the same direction as the performance-based budget or in other words, the improvement of a good/high administrative system will be affects good/high performance-based budgets, and vice versa if the improvement of the

administrative system is low/bad then the performance-based budget will be low/laborers. The significant influence shows that the improvement of the administrative system has an important role in increasing performance-based budgets.

(Ismid, 2020) examined the Analysis of Factors Affecting the Preparation of a Performance-Based Regional Revenue and Expenditure Budget in the Aceh Singkil Regency Government. Research Results, namely the Effect of Improving the Administrative System on Performance-Based Budget Preparation Based on the results of the partial test (t test) shows that the improvement of the administrative system has a positive effect and is significant. This means that the improvement of the administrative system has a positive and significant effect on performance-based budgeting. This research is consistent with semirings (2009) research found that the improvement of the administrative system has a positive and significant effect on performance-based budgeting. Thus the hypothesis that states that it is alleged that the improvement of the administrative system has an effect and is significant to the preparation of performance-based budgets is accepted. System improvement in this case what is meant is performance targets, performance measurement, performance analysis, minimum service standards, and cost standards. This indicator is used as a tool for measuring performance base budget implementation. If the improvement of the administrative system is good/high, it will affect the preparation of a good/high performance-based budget, and vice versa

if the improvement is poor/low administrative system then performance-based budgeting will be bad/low (Deliana & Nasution, 2016).

(R. Yandra & E. Sutrisna, 2013) examined the Preparation of Performance-Based APBD. The results showed that the improvement of the administrative system did not affect the preparation of performance-based APBD. The results of statistical testing showed a significant level of Administrative System Refinement of 0.219 which was greater than the significant level of 0.05 so the hypothesis made was rejected. The results of this study contradict the theory proposed by the BPKP which states that the improvement of the administrative system is one of the factors that influence the preparation of performance-based APBD. This shows that the variables of improving the administrative system do not have an important role in the preparation of performance-based regional budgets in the Siak Regency. The difference between the results of the study and this hypothesis is that the Siak Regency Government in the preparation of the APBD prioritizes the timeliness achieved in the preparation of the APBD compared to carrying out convoluted administrative processes. This often happens because in the preparation of the APBD the Siak district government has limited time, so to catch up with the deadline sometimes The steps that must be taken in the existing administrative system are missed. Thus, the improvement of the administrative system has a less significant effect on the preparation of performance-based APBD.

3. The Effect of Resources on Budgeting.

(P. Rumenser, 2014) examined the Effect of Commitment, Quality of Human Resources, and Leadership Style on Budgeting Ability in Manado City Government. The results of the study that partially the Human Resource Quality Variable (X2) did not have a significant effect on the Budgeting Ability of each SKPD. This is because in the preparation of the budget does not depend only entirely on the quality of human resources, there are other resources such as budget resources, information in the form of data and other supporting facilities. In budget reporting, it is still found that budget allocations are not in accordance with the needs and priority scale and do not reflect economic, efficient and effective aspects.

(Hasan, 2018) examined the Factors Affecting Performance-Based Budgeting in the Gorontalo Provincial Government. Research Results The effect of human resources on performance-based budgets is positive and significant. The positive influence shows that the influence of human resources is quite in the same direction as the performance-based budget or in other words good/high enough human resources will affect the good/high performance-based budget, and vice versa if the human resources are low enough/bad then the performance-based budget will low/bad.

(Ismid, 2020) examined the Analysis of Factors Affecting the Preparation of a Performance-Based Regional Revenue and Expenditure Budget in the Aceh Singkil Regency Government. Research Results, namely the Effect of Human Resource Quality on Performance-Based Budgeting

Based on the results of the partial test (t test) shows that the quality of human resources has a positive effect and significant. This means that the quality of human resources has a positive and significant effect on performance-based budgeting. This research is consistent with Syafira's (2013) research which found that the quality of resources has a positive and significant effect on performance-based budgets. Thus the hypothesis that states that it is suspected that the quality of human resources has an effect and is significant to the preparation of performance-based budgets is accepted. Work organizations are expected to have carried out the development of skills as well as mental abilities of personnel to support personnel in problem-solving when making related decisions regarding performance based budgeting. Furthermore, all personnel should have an educational background, talents, potential, personality, and work motivation appropriate to the field of work related to performance-based budgeting. Resources are important in good policy implementation where indicators are used to see the extent to which resources affect policy implementation consisting of: human resources, budget resources, information in the form of data, and other supporting facilities. Resources are rational factors that measure the extent to which an organization has relevant resources for the effectiveness of performance-based budget implementation. If there are resources, namely staff, and funds specifically to develop and evaluate performance, it will have an impact on the adoption of performance measures.

Emiya, et al (2022) examined the Analysis of Factors Affecting the Quality of Regional Budget Preparation (Case Study at the Karo Regency Regional Financial, Revenue, and Asset Management Agency). The results of the study that the value of the regression coefficient of human resources is 0.375 which means that the better human resources are in implementing and managing regional interests, they will be more able to provide the quality of regional budget preparation that is increasingly appropriate. This is also in line with the results of the hypothesis test which shows that human resources have a positive and significant effect on the quality of regional budget preparation because The calculated value (2,713) > the ttable value (2,015) or the significance value t (0.009) is smaller than the α < (0.05). The results of this study are in line with research from Harahap & Syardiansah (2021) which states that organizational commitment has a significant effect on the quality of APBD preparation.

(R. Yandra & E. Sutrisna, 2013) examined the Preparation of Performance-Based APBD. The results showed that sufficient resources did not have a significant effect on the preparation of performance-based APBD. The statistical tests carried out showed that the significance value of the variable sufficient resources was 0.692 which is greater than the significant level of 0.05 so the hypothesis that made rejected. The results of this study contradict the theory

proposed by the BPKP which states that sufficient resources are one of the factors that influence the preparation of performance-based APBD. This means that if there are enough resources available, it will not necessarily affect the improvement of performance-based APBD preparation and vice versa. So sufficient resources do not play an important role in the preparation of performance-based APBD within the Siak Regency Government. The difference between the results of the study and the hypothesis compiled is that the Siak Regency Government in the preparation of performance-based APBD pays more attention to the amount of APBD value than to available resources. So sometimes in the implementation of the APBD, it often involves parties outside the agency to help with limited resources. Siak's budget, which is relatively large when compared to other regencies/cities in Riau Province, is more likely for the government to cooperate with parties outside that has the resources needed. So sufficient resources from the internals of Siak Regency itself have less influence on the preparation of performance-based APBD.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, a frame of thinking about this article is obtained as below.

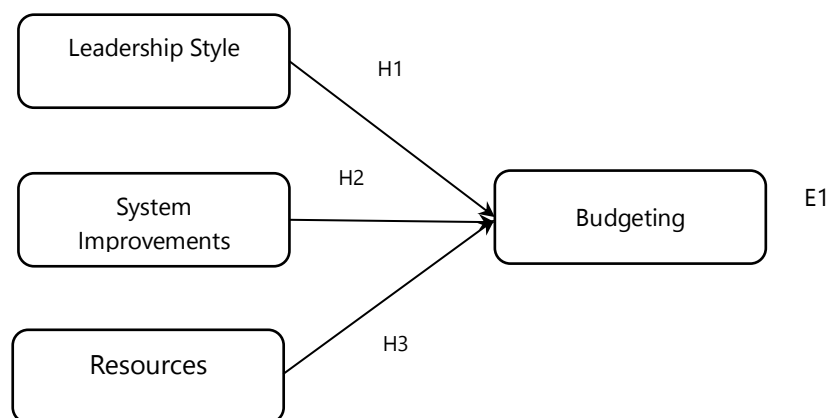


Figure 1: Conceptual Framework

Based on the conceptual framework image above, then: Leadership Style, System Improvement, and Resources affect Budgeting.

Apart from these three exogen variables that affect Budgeting, there are many other variables that affect it including:

a) Organizational Commitment:

(P. Rumenser, 2014) examined the Effect of Commitment, Quality of Human Resources, and Leadership Style on Budgeting Ability in the Manado City Government. The results of the research on the organizational commitment that affects the preparation of the Budget at SKPD in Manado City.

(R. Yandra & E. Sutrisna, 2013) examined the Preparation of Performance-Based APBD. The results of the study, namely the commitment of all components of the organization, partially affect the preparation of performance-based APBD.

Emiya, et al (2022) examined the analysis of Factors Affecting the Quality of Regional Budget Preparation (Case Study at the Karo Regency Regional Financial, Revenue, and Asset Management Agency).

Research results that the better the organizational commitment that is established between regional apparatuses, the more able it will be in providing quality in preparing regional budgets the better. This is also in line with the results of the hypothesis test which shows that organizational commitment has a positive and significant effect on the quality of regional budget preparation.

b) Awards (rewards):

Nurwira Rahayu Mubar (2021) examined the Factors Affecting the Preparation of Performance-Based Regional Revenue and Expenditure Budgets. Research Results The effect of awards on the preparation of performance-based APBD is positive and insignificant. The positive influence can be seen from the regression coefficient of the reward variable of 0.085 and is insignificant where the significant level is greater than 0.05 ($0.330 > 0.05$) and the calculated value is smaller than t_{table} ($0.981 < 1.670$). Positive influences show that rewards are important to achieve successful performance-based APBD preparation. In accordance with the theory put forward by Gibson et al (2000) in Wibowo (2007)

which states that the main purpose of the reward program is to motivate employees to achieve performance.

(Ismid, 2020) examined the Analysis of Factors Affecting the Preparation of a Performance-Based Regional Revenue and Expenditure Budget in the Aceh Singkil Regency Government. The results of the study, namely the Effect of Rewards on Performance-Based Budgeting Based on the results of the partial test (t test) showed that rewards had a positive and significant effect. This means rewards have a positive and significant effect on budgeting-based. This research is in line with Yandra's research (2013) which found that rewards have a significant effect on performance-based budgeting. Thus the hypothesis stating that it is suspected that rewards have an effect and significant effect on performance-based budgeting is accepted.

(Ayu, 2020) examined the Analysis of Factors Affecting the Preparation and Application of Performance-Based Regional Revenue and Expenditure Budgets (Study on the Organization of Regional Apparatus of Bima Regency). Based on the results of research that has been carried out, it shows that the variable X5 (Award) has a positive and significant effect on performance-based APBD. This means that this can be proven by a calculated test statistical value of 23,561 and a ttable statistical value of 1,672 ($23,561 > 1,672$) with a significance of 0.000 less than α (0.05). This test showed that H0 was rejected and H1e was accepted. If the independent variable, namely the award (X5), increases, the dependent variable, namely performance-

based APBD, will also increase. The award affects the APBD because this program is a program that can stimulate employees in carrying out their duties as well as possible. The significant influence is due to the fact that the Bima Regency government has implemented a reward system to support the successful preparation of performance budgets, such as providing incentives for program implementers so that they support and work in total in implementing policies/programs.

c) Sanctions (Punishment):

(R. Yandra & E. Sutrisna, 2013) examined the Preparation of Performance-Based APBD. The results showed that the results of the study that sanctions had a significant effect on the preparation of performance-based APBD. The results of statistical testing show that the significance level of the punishment variable is 0.000 where is smaller than the significance level of 0.05 which means that the hypothesis is accepted. The results of this study support the theory proposed by the BPKP which states that punishment is one of the factors that influence the preparation of performance-based APBD.

(Ismid, 2020) examined the Analysis of Factors Affecting the Preparation of a Performance-Based Regional Revenue and Expenditure Budget in the Aceh Singkil Regency Government. Research Results on the Effect of Punishment on Performance-Based Budgeting The effect of punishment on the preparation of performance-based APBD is positive and significant (Rafiqah & Nasution, 2015). The positive influence shows that the application of sanctions (punishment) is important in the successful

preparation of performance-based APBD. This research is in line with the theory proposed by Skinner (1983) in Wahyuningsih (2009) which reveals that human behavior is formed by the series of reinforcements and punishments he receives from the environment. Similarly, according to Subagyo (2006) in Wahyuningsih (2009), socialization of the implementation of the main regulations of the organization to members of the organization is not enough even though it is carried out continuously if it is not accompanied by a strict sanctions mechanism and implemented as appropriate. The application of strict sanctions for delays in submitting performance accountability reports and non-success in the implementation of performance-based budgets can be a motivation for SKPD to realize performance-based APBD. This is in accordance with Government Regulation Number 8 of 2006 concerning financial reporting and performance of government agencies Article 34.

CONCLUSIONS

Based on theory, relevant articles and discussions can then be formulated hypotheses for further research: 1)

(Ayu, 2020) examined the Analysis of Factors Affecting the Preparation and Application of Performance-Based Regional Revenue and Expenditure Budgets (Study on the Organization of Regional Apparatus of Bima Regency). Based on the results of research that has been carried out, it shows that the variable X6 (Sanctions) has a positive and significant effect on performance-based APBD. This is evidenced by the statistical value of the calculated test of 11,769 and the statistical value of 1,672 ($11,769 > 1,672$) with a significance of 0.000 less than α (0.05). This test showed that H0 was rejected and H1f was accepted. If the sanctions variable is applied, it will result in a better performance-based APBD preparation and implementation process. The application of strict sanctions for delays in submitting performance accountability reports and non-success in the implementation of performance-based budgets can be a motivation for OPD to realize a performance-based APBD and with sanctions, employees will be more careful at work.

Leadership Style affects Budgeting. 2)
System Improvement affects Budgeting. 3)
Resources affect Budgeting.

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