



Budget Absorption's Effectiveness: Budget Implementation Commitment, Human Resource Capabilities, And Budget Planning Accuracy

Cris Kuntadi^{1*}, Lia Puspasari²

¹Lecturer at Jakarta's Bhayangkara University

²Post Graduate Student at Jakarta National Institute for Public Administration (NIPA)

*Corresponding author: cris.kuntadi@dsn.uhharajaya.ac.id | Phone Number: 08127897808

DOI: <https://doi.org/10.29103/jak.v11i1.9736>

ARTICLE INFO

Received: 03-11-2022

Received in revised: 20-02-2023

Accepted: 22-02-2023

Available online: 01-03-2023

KEYWORDS

*Budget Planning Accuracy;
Budget Absorption Effectiveness;
Human Resource capabilities;
Budget Implementation
Commitment*

ABSTRACT

This article reviews the variables that affect budget absorption effectiveness (Y), which functions as a dependent variable on budget planning accuracy (X1), human resource capabilities (X2), and budget execution commitment (X3), which serves as an independent variable. This article aims to develop a hypothesis for further investigation by showing how different variables interact. The literature review in this article shows the relationship between the accuracy of budget planning (X1) and the effectiveness of budget absorption (Y), the capabilities of human resources (X2) and the effectiveness of budget absorption (Y), and the commitment to budget implementation (X3) and the effectiveness of budget absorption (Y)

INTRODUCTION

In this time of change, every government still needs to practice good governance to fulfill the ambitions of its people and uphold national principles. Therefore, dependable, open, and accountable public financial management is required by the essential requirements defined in the 1945 Constitution to fulfill excellent administration and form an integrated state government. The fundamental rules of public finance have been distilled into universal principles, such as annual principles, universality principles, unity principles, and principles of specialty, as well as principles of accountability, professionalism, openness, and financial checking. These principles have long been recognized in public financial management. State finances are required to secure the application of the general direction of the regional government. In addition to serving as a guide for revising state financial management, these broad principles in the State Finance Law aim to improve the Unitary State of the Republic of Indonesia's framework for decentralization and regional autonomy. By sticking to a sense of fairness and responsibility, state finances should be handled in a way that is organized, follows laws and rules, is effective, cheap, efficient, open, and responsible.

State Finance, as defined by Law Number 17 of 2003 concerning State Finance, is comprised of all rights and duties with a monetary value and any assets employed as state property to carry out these rights and obligations. In state finance, a plan known as a budget or schedule is methodically created in the form of numbers and stated in monetary units and encompasses all actions in both public and private agencies for a specific period in the future. The budget, which serves as a financial blueprint to support the implementation of activity programs, is crucial to government organizations. The people demand that the government increase and enhance its performance to be more focused on developing a significant public and an excellent administration. The prepared budget is often referred to as a financial plan and expressed in terms of economic units. Units of activity and units of money play a significant role in the budget because they allow for quantifying all activities in terms of money and measuring their efficiency and effectiveness. Budgeting is a formal plan for how the funds will be spent and earned shortly and in the future.

The effectiveness of budget implementation is not solely measured by how much money is consumed to the point where accountability for budget implementation and the related documentation and reports are forgotten. When evaluating the quality of budget implementation, it is important to look at how quickly activity needs are planned, the quickness the funds are withdrawn, the wellness receipts (bills) match up with payment documents, the quickness bills are paid, and match with the number and purpose of people who get paid.

In Indonesia, slow budget absorption is a classic problem that continues to occur every year. This has an impact on the slow realization of government programs and activities. The failure of the budget absorption target results in a loss of

spending benefits because the funds allocated are not all able to be utilized by the government, which means that there are funds that are idle (BPKP, 2011). Based on theory and several previous studies (Darmanegara, 2010; Kuswoyo, 2011; Halim & Kusufi, 2012; Juliani, 2014), the factors that influence budget absorption include budget planning, budget execution, procurement of goods and services, management commitment, and bureaucratic environment. This late budget absorption needs serious attention from the government, especially for the types of goods expenditures and capital expenditures. These expenditures can improve the quality of life and welfare of the community through increased consumption value, labor productivity, real prosperity, and the realization of macroeconomic stabilization.

As an example of the slow absorption of the government budget, in 2020, based on data from the Ministry of Finance, the government budgeted the total cost of handling COVID-19 and achieving national strategic programs, especially the continuation of the National Economic Recovery for total IDR 695.20 trillion. Which in detail is allocated for health of IDR 87.55 trillion, social protection IDR 203.90 trillion, business incentives IDR 120.61 trillion, MSMEs IDR 123.46 trillion, corporate financing IDR 53.57 trillion, and local governments IDR 106.11 trillion. Through the Ministry of Finance, the government continues to strive to increase the absorption of the national economic recovery budget because the budget absorption target is only 27.7% of the total budget.

1. Some of the problems that made it hard to use the National Economic Recovery budget at the time were:
2. The absorption of the health budget for handling COVID-19 still has a gap between financial and physical realization and the budget, so it is necessary to accelerate the billing administration process.
3. The absorption of social protection is hampered by problems in the field in the form of target recipient data and overlapping.
4. Problems with using tax incentives come from taxpayers who meet the requirements to use tax incentives but have not and do not fill out applications.
5. The absorption of MSMEs is hampered by waiting for the completion of regulations, data preparation, and I.T. infrastructure for operationalization.
6. Corporate financing awaits the completion of support schemes and regulations and operational support infrastructure.
7. Sectoral/local government absorption in the form of regulations that are still being finalized.

The phenomenon of "delay or not maximizing the absorption of local government budgets," which is still a classic problem for governments, is why researchers are interested in examining the factors that influence government budget absorption. This can be an input and an evaluation for the government to improve budget absorption systems and procedures.

This journal is a literature review of previous studies (Darmanegara, 2010; Kuswoyo, 2011; Halim & Kusufi, 2012; Herryanto, 2012; Juliani, 2014) that analyze the factors that influence budget absorption in government. From the results of previous studies, several factors affect budget absorption, including planning, budget implementation, administration, human resources (H.R.), procurement documents, change of supply money (GUP), management commitment, and bureaucracy. In this study, researchers looked at several factors that have a big impact on how much of a budget is used. These include the accuracy of budget planning, the commitment to budget execution, and the quality of human resources.

THEORETICAL FRAMEWORK

Budget Absorption Effectiveness (Y)

One of the metrics used to evaluate the effectiveness of the implementation of the activities and achievement of outputs each year is budget absorption. Budget absorption, however, is frequently modest at the beginning of the year and builds up toward the end of the year, which is typically in the fourth quarter. Both national and municipal governments frequently experience this. In this article, the elements that affect budget absorption efficacy are discussed. These factors include accurate budget planning, H.R. capabilities, and budget execution commitment.

One aspect that can indicate whether government initiatives and policies are successful or unsuccessful is budget absorption. The realization rate of the budget shows how the budget has been used to carry out the various established programs. With this in mind, the government's capacity to absorb the budget can serve as a gauge of its effectiveness (Anfujatin, 2016). Nurwidya and Mulyandani (2020) say that the following things affect how well a budget is used: planning the budget, putting it into action, buying goods and services, human resources, and how the community is involved.

Effectiveness, according to Mahmudi (2011:21), is a comparison between the intended results (goal) and the actual outcomes. Effective financial management means that all of the financial operations can be carried out in a way that meets the goals that were set up front. According to Sutarto in Tangkilisan (2002: 60), effectiveness is influenced by both internal and external influences. A collection of people engages in cooperative actions to accomplish specific goals as one of the internal variables, which also includes a total factor that exists and is tied to the organization itself. The organizational environment's internal variables are those that are typically simpler to manage. While external forces also immerse themselves in transactions with objectives and form a network of exchange ties with other organizations. External influences are those that are not under the control of the organization.

Effective budget management involves executing tasks on schedule and within the allocated spending limitations, which can also include achieving predetermined goals and objectives (Halim, 2004, p. 74). A strategy's effectiveness is determined by comparing its target performance to its actual results; the closer the two are, the more influential the plan is (Mardiasmo, 2009). to assess a budget's level of efficacy and determine its effectiveness (Mahsun, 2009). In this instance, the formula used to determine efficacy is as follows:

Effectiveness is calculated as (Expenditure Budget Realization) / (Expenditure Budget Target) x 100%.

In Minister of Home Affairs Decision Number 690.900-327 of 1996, the following criteria are used to figure out how effective something is:

Table. Effectiveness rates and outcomes

NO	EFFECTIVENESS	RESULTS
1	> 100%	Highly Effective
2	90% ≥ 100%	Effective
3	80% ≥ 90%	Effective Enough
4	60% ≥ 80%	Less Effective
5	< 60%	Ineffective

Budget Planning Accuracy (X1)

Planning is defined as an ongoing process that includes decisions or choices about various alternative uses of resources to achieve specific goals in the future (Conyers and Hills in Mudrajad, 2013). Specifically, Bastian (2019) explains that planning is a process that starts from setting organizational goals to determining strategies to achieve organizational goals as a whole and formulating a comprehensive planning system to integrate and coordinate all organizational goals. Simply put, planning entails determining which activities should be undertaken and how they should carry out because a movement's success in achieving goals is decided by careful planning, proper organization, and good management (Rating et al.).

Planning is one of the management's responsibilities. Planning is a decision based on information and presumptions that describes the actions to be taken in the future to accomplish the intended goal. Making decisions on potential activities and how to carry them out in advance is known as planning. Careful planning, proper organization, and good management are essential to ensuring that an activity meets its goals efficiently and effectively.

Budgeting is a component or a vital component of a plan created by an entity during the strategic formulation stage of resource allocation to accomplish the objectives outlined in the organization's or company's vision and mission. Budget can be used as a tool for communication, motivation, and control between superiors and their subordinates, as well as for cost and revenue planning (aids). "A budget is a methodically developed plan covering all firm activities expressed in units of monetary units that are valid for a specific period," says Munandar (2010:1). According to Nafarin (2011:11), a budget is a written plan for an organization's actions over a certain period. It is usually written in terms of money, but it can be written in terms of goods or services.

Both governmental and private-sector companies, as well as other groups, depending on their budgets. According to Hansen and Mowen (2004:1), any business or charitable organization can profit from the budget's preparation and supervision. Control and planning are two concepts that are linked. The sustainability of a nation is greatly influenced by its budget. In addition, to serving as a tool for fiscal policy, the budget also serves as a means of financing governmental activities. When the economy is sluggish and the private sector cannot function adequately, government spending is used as an overall economic driver. Government spending is a part of the State Budget (APBN), which is a tool of fiscal policy and a type of government intervention that affects economic growth directly or indirectly.

In order to maximize the level of budget absorption in ministries and institutions, the administration has implemented additional strategic measures through various flexibility techniques and a reduction in bureaucratic channels. With these measures, it is anticipated that APBN spending will have a greater impact on the economy, particularly on the real sector, improving the APBN's ability to be seen as a stabilizing and distributing force. The implementation of the Ministry/Institution budget depends heavily on the central government's expenditure, which is broken down into numerous different categories in DIPA. Aggregate demand, output, and resource allocation in Ministries and Institutions are all significantly impacted by the scale and makeup of central government spending in the government's fiscal operations. The amount of spending by the federal government keeps rising on an annual basis. Because there is still a presumption that not all proposed budgets will be granted, the proposed budget is greater than necessary without taking into account the actual demands in the field and the ease of implementation. Planning is a factor that impacts budget absorption. Inaccurate budget planning necessitates revision of the Budget Implementation Document (DIPA) before a performance. The activity schedule had to be modified as a result of the DIPA amendment, which also extended the implementation period. Activities and programs that don't have a budget can't be done before the DIPA amendment is approved.

Every official is forbidden from taking part in activities that result in expenditures at the expense of the APBN/APBD if the budget to fund these expenses is not available or is not sufficiently available, according to article 3 paragraph (3) of Law No. 1 of 2004 concerning State Treasury. If the planning of the activities is less thorough and the execution of the activities does not follow the plan, the budget absorption will also be delayed. A successful budget execution process and objective achievement are made possible by accurate budget preparation. On the other hand, inaccurate budget planning causes problems with implementation, which slows down the process of budget absorption and responsibility. This view is in line with Hendrix Heriyanto's (2012) research, which shows that insufficient planning prevents people from getting the most out of their budgets.

Planning, or the process of setting organizational goals, devising strategies to attain these goals, and developing organizational work activity plans, is often one of the management functions. Fernando (2015). According to the notion that planning is thinking about what will be done with the resources available, the effectiveness of accomplishing organizational goals will depend on the organization's capacity to establish goals and develop strategies or steps that it will

take. A plan will result from the planning process. Additionally, budget preparation is done in order to be able to carry out the plans that have been developed. This process involves putting plans into a numerical form, usually in terms of money, for a certain amount of time.

A budget is the end result of budget preparation or planning. A budget is a plan that is expressed quantitatively, typically in monetary units, and that covers a specific period, typically one year. Halim (2009). The budget is both a planning and a governance instrument. A budget serves as both a planning and controlling tool, outlining the goals that the government must accomplish as well as the allocation of funds authorized by the legislature for use by the government within a certain budget period. Mardiasmo (2012) According to Law number 25 of 2004, planning is deciding what future activities are acceptable through a series of options while considering the available resources, according to the National Development Planning System.

Human Resource Capabilities (X2)

Human resources are the central factor in every organization. Its activities are designed into formal systems to ensure the effective and efficient use of human talents and potential for achieving organizational goals. Hanafi (2009) explains that the increasingly important role of human resources is caused by the popular view when considering employees as one partner in achieving organizational goals. Partners to achieve organizational goals (Hanafi, 2018). So the quality of human resources owned by the organization will determine its capacity to achieve its goals. In an organization, the human position is a fundamental component with characteristics such as capacity, individual assumptions, needs, and experiences. These characteristic elements will shape individual behavior and encourage and enable the organization to achieve authoritative goals (Thoha, 2011).

Suharto (2012) defines the quality of human resources as the ability of employees to carry out their duties as seen from a person's skills, educational background, training, and professionalism at work. Work quality refers to the quality of human resources, which includes components such as knowledge. The ability possessed by employees is more oriented towards intelligence and thinking power and mastery of the broad knowledge possessed by employees. Another is a skill, namely the ability and mastery of operational techniques in certain fields owned by employees, and last is the ability, which is the ability formed from the number of competencies possessed by an employee, which includes loyalty, discipline, cooperation, and responsibility.

The inefficiency of budget management at the central and regional governments is one of the topics in the news today regarding budget management. Low budget absorption shows inefficient management (Fahlevi & Ananta, 2015). One key element that affects the efficacy of budget management is low budget absorption (Rahayu & Siswanto, 2010; World Bank, 2012). According to the research that has been done, the ineffectiveness of budget management is a result of the human resources department's lack of competency.

According to the resource dependency theory, each organization requires resources from the environment, including both natural and human resources, in order to carry out its operational activities. The organization's human resources hold the key to achieving its objectives. Therefore, human resource management must be done as effectively as feasible to provide the most to the organization. According to Sutrisno (2011), human resources are resources with reason, sentiments, wants, abilities, skills, knowledge, encouragement, power, and the ability to work. (Ratio, taste, and karma). All of this potential impacts the organization's efforts to accomplish its goals. This might mean that an organization will perform better if its people resources are able, skilled, and knowledgeable. In theory, the only resource that shapes the corporation's shape is its human resources. An organization with good aims and cutting-edge facilities and infrastructure will struggle to fulfill its objectives without good and qualified human resources. Harsono (2011).

Humans as human capital are reflected in the form of knowledge, ideas, creativity, skills, and work productivity (Schultz, 1961). Humans as a resource in the organization is a very important component because if all of its capabilities are mobilized, it will produce extraordinary performance. Sedarmayanti (2007) also states that the achievement of organizational goals is only possible because of the actors' efforts in the organization. There is a close relationship between employee performance and institutional performance. Furthermore, Gomes (1995) also states that all the potential of human resources is very influential on organizational efforts in achieving its goals. No matter how advanced the technology or the development of information, without human resources, it will be difficult for the organization to achieve its goals. Therefore, human resources who work with all their abilities, skills, and knowledge will be effective in achieving organizational goals. For the government, the goal is to improve the well-being of the community. This is done by spending money on programs and activities that are in the budget.

Budget Implementation Commitment (X3)

Along with human resource capabilities and accurate budget planning, budget implementation commitment is another factor that may influence how well funds are utilized. The gap between planning and implementation, according to Suryoprato (2010), "is a difficulty that is regularly confronted in budget implementation. As a result, the budget that has been passed cannot always be used and not absorbed in the program that has been set." First, issues that arise within the work unit, such as the late appointment of financial management employees, the propensity for postponing work, and the absence of reward and punishment mechanisms in work unit budget management, have an impact on how quickly the budget is absorbed (Miliasih, 2012). The procedure of purchasing products and services comes next. The delayed budget absorption is a result of the procurement authorities' hesitation to act throughout the procurement process and the employees' resistance to being named as Commitment Making Officials (PPK). The payment method is the third (budget disbursement). Payment at the expense of the APBN/APBD may not be made prior to the receipt of the goods and/or services, according to Article 21 paragraph (1) of Law No. 1 of 2004 respecting the State Treasury. This clause highlights

that receiving the goods and/or services that were agreed upon between the PPK and the provider of the goods and/or services is the primary condition for payment to be paid. However, payments to the provider of the products or services can occasionally be delayed. Tunggul (2011) claims that failure to submit bills or insufficient evidence of billing papers by the provider might also result in delays in payments to suppliers of goods and services. Inaccurate cash planning further delays the budget disbursement process since the work unit lacks exact parameters for when the budget will be realized (Septianova & Adam, 2013). It is in line with Kuswoyo's (2011) research, which found that slow implementation of the budget is what causes expenses to pile up at the end of the fiscal year.

The structure of this article is as follows. Based on a review of relevant research that has already been done and a discussion of how different factors affect each other.

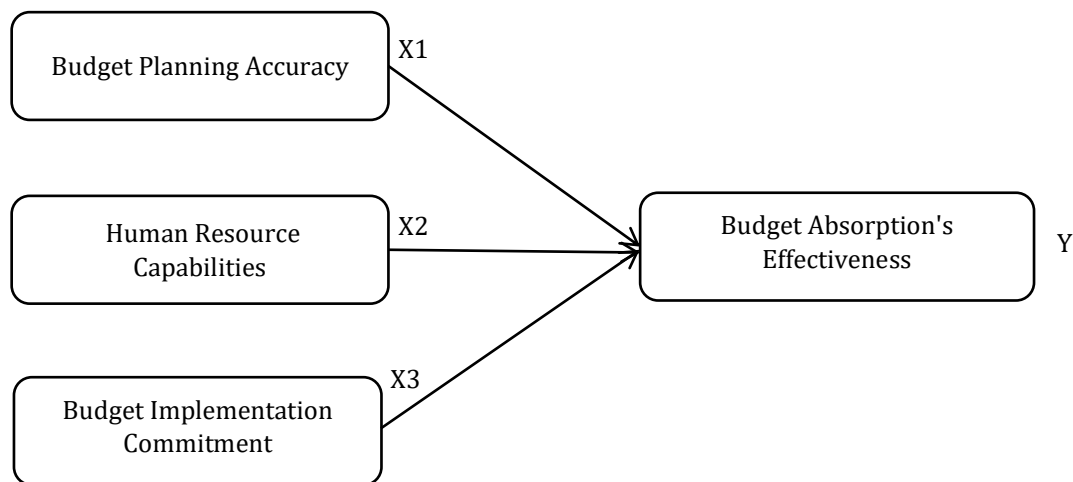


Image. Conceptual Framework

According to the conceptual framework shown above, how well a budget is used depends on how well it is planned, how well H.R. is trained, and how committed budget execution is.

RESEARCH METHODS

The method utilized in this paper is a literature review that involves the identification of many pertinent papers that are categorized according to the importance and caliber of the literature discovered (Stewart et al., 2010). For the purpose of improving understanding of the efficacy of budget absorption and assisting readers in understanding the elements that determine the efficiency of budget absorption in the government sector in Indonesia, various pertinent literature was evaluated using a narrative pattern. Additionally, this study provides an explanation of the elements that affect budget absorption's effectiveness in the setting of the Indonesian government.

DISCUSSION

The discussion of this literature review article is based on the pertinent theoretical studies and prior research and is as follows:

The Effect of Budget Planning Accuracy (X1) on the Effectiveness of Budget Absorption (Y).

A crucial component of any business is planning. Planning identifies every action that must be taken in order to accomplish the goals and objectives set out. According to goal-setting theory, defining goals and being committed to them can make it easier to attain them. Optimized planning can help with program goal-setting and make it easier to carry out activities. Every organization that has set goals that are included in a budget plan finds it simpler to meet its performance goals in line with the organization's own vision and mission. A budget includes the objectives the organization hopes to accomplish in addition to the plans and minimal sums required to carry out activities and initiatives. M. Iqbal's (2018) research shows that budget planning and use are closely related in a good way.

Another result of research conducted by Ferdinan et al. (2020) shows that budget planning has a significant positive effect on budget absorption. This means that the better the budget planning, the better the level of budget absorption. This means that the more mature process of preparing the proposed programs and activities following the needs of the work unit, the better the quality of DIPA so that the budget absorption target can be achieved. The results of this study are in line with research conducted by Iqbal, M. (2018), Nugroho, R., & Alfarisi. (2017); Putri, K.M.R., Yuniarta, G.A., & Prayudi, M.A. (2017); Zarinah, M., Darwanis, & Abdullah. (2016); Alumbida, D.I., Saerang, D.P., & Ilat, V. (2016); Malahayati, C., Islahuddin & Basri. (2015); Priatno, P.A. & Khusaini. (2013); Herriyanto. (2012); Skadi. (2012); Kuswoyo. (2011), which proves that budget planning has a positive effect on budget absorption.

The Effect of Human Resource Capabilities (X2) on Budget Absorption Effectiveness (Y).

Dewi (2010), Yaswat (2015), and Iskandar (2015) did empirical research on the impact of human resource competencies on the efficiency of budget management, and the results demonstrated that these competencies have a favorable impact on the efficiency of regional financial management. According to Yaswat (2015), the effectiveness of

regional financial management in Tanah Datar Regency, West Sumatra Province, is positively impacted by human resource competence. According to the presentation above, budget management will become more successful as human resources become more competent. The authors put forward a hypothesis because, based on stewardship theory and real-world data, they think there is a positive link between human resource competencies and how well budgets are managed.

Based on the Stewardship Theory, which states that middle managers in government organizations act more like stewards than agents and that doing so improves organizational performance, budget management human resources, which include middle and lower-level officials in each work unit, will improve budget management if they act like stewards. Stewards (budget managers) will use all of their skills to perform their duties of managing the budget. Dewi (2010) proves that the effectiveness of regional financial management in Badung Regency is statistically positively impacted by human resource competency. The findings of this study are consistent with those of Yaswat's (2015) investigation, which found that human resource proficiency enhances the efficiency of regional financial management in Tanah Datar Regency, West Sumatra Province. According to the above presentation, budget management will work better as human resources get better at what they do.

Budget Implementation Commitment (X3) Effect on Budget Absorption Effectiveness (Y).

According to C. Kuntadi (2022), governments must manage their budgets effectively and efficiently. This means that a focus should be placed on setting priorities, controlling overall spending strategically, and facilitating increased efficiency and effectiveness through the transfer of management authority with results-based accountability. Public sector decision-makers need better and more useful information for this to happen at every level.

Budget execution is the stage at which resources are used to implement budget policy. High organizational commitment from the head of the work unit head is required in the implementation of budgets related to the procurement of goods and services so that the available budget can be absorbed optimally. An available budget can be absorbed optimally. The results of a previous study are supported by research (Alumbida, D.I., Sarang, D.P. & It, 2018), which concluded that organizational commitment influences each budget manager in each SKPD of the Tongan Islands Regency by giving maximum effort to the organization in order to achieve maximum budget absorption goals.

Budget implementation commitment is the implementation of the budget plan that has been prepared. The most important factor in budget implementation is the budget implementation process itself. The budget implementation process includes issues that occur within the internal work unit, the process of procuring goods and services, and the process of payment mechanisms (budget disbursement). All three of these things affect the level of budget absorption. In agency theory, budget implementation plays an important role, especially in how to carry it out, when to carry it out, where to carry it out, and who carries it out so that the budget absorption target can be achieved. The better the budget implementation, the better the budget absorption will be. This will affect the ability of the work unit (agent) to carry out its duties in line with organizational goals and as desired by the community (principal). The results of research (Malahayati, C., Islahuddin, & Basri, H., 2015) show that there is a significant positive relationship between budget execution and budget absorption. In line with the results of the research (Skadi, 2012), (Kuswoyo, 2011).

In addition to these three exogenous factors, there are numerous other factors that have an impact on the efficiency of budget absorption, such as the authority given to budget users; the deadline for completing bills; the application of the reward and punishment system; proper budgeting and prompt appointment of treasury officials; comprehension of the provisions and mechanisms of financial management; the mechanism for concluding contracts; and many others.

SUMMARY AND SUGGESTIONS

Hypotheses for additional research can be developed based on theory, pertinent articles, and discussion. These hypotheses are that the accuracy of budget planning affects how well the budget is used, that the competence of H.R. affects how well the budget is used, and that the commitment to putting the budget into action affects how well the budget is used.

Based on the preceding conclusions, the article suggests that in addition to the accuracy of budget planning, H.R. competency, and budget implementation commitment at all types and levels of organizations or companies, several other factors still affect the effectiveness of budget absorption. As a result, additional research is still required to determine what other factors can affect the effectiveness of budget absorption in addition to the variables examined in this article. Various elements include purchasing products and services, elements involving community involvement, reward and punishment schemes, and others.

REFERENCE

Abdul Halim. (2004). *Manajemen Keuangan Daerah*, Edisi Revisi. Yogyakarta: UPP AMP YKPN.

Alfayuni, F., Dahtiah, N., & Politeknik Negeri Bandung. (2021). *Faktor-Faktor Yang Mempengaruhi Penumpukan Penyerapan Anggaran Dan Belanja Modal (Studi Kasus Pada Pemerintah Kota Cirebon)*.

Anfujatin. (2016). *Analisis Faktor-Faktor yang Menyebabkan Rendahnya Penyerapan Anggaran Belanja pada SKPD Kabupaten Tuban*. *Jurnal Administrasi Publik*.

Aviana Elim, M., Susana Ndaparoka, D., Elianus David Tomasowa, T., & Akuntansi Politeknik Negeri Kupang, J. (2018). *Analisis Faktor-Faktor Yang Mempengaruhi Penyerapan Anggaran Belanja Pada Organisasi Perangkat Daerah Di Kota Kupang (Vol. 3, Issue 2)*.

- Bastian, M., Roesli, E., & Sadalia, I. (2019). The Influence of Profitability, Funding Decisions, and Dividend Policy on the Values of Property and Real Estate Firms in Indonesia: Institutional Ownership as a Moderator Variable. 292(Agc), 668-676. <https://doi.org/10.2991/agc-18.2019.100>.
- BPKP. (2011). Menyoal Penyerapan Anggaran. Yogyakarta: Paris Review.
- Dharmanegara, Ida Bagus Agung. (2010). Penganggaran Perusahaan: Teori dan Aplikasi. Yogyakarta: Graha Ilmu
- Fahlevi, H., Ananta, R. M. (2015). Analisis Efisiensi dan Efektifitas Anggaran Belanja Langsung - Studi pada SKPD di Pemerintah Kota Banda Aceh. Jurnal Ilmiah Administrasi Publik FIA UB. 1(2): 37-44.
- Ferdinan, F., Isnurhadi, I., Widiyanti, M., & Adam, M. (2020). Pengaruh Perencanaan Anggaran Dan Pelaksanaan Anggaran Terhadap Penyerapan Anggaran Dengan Komitmen Organisasi Sebagai Variabel Moderasi Pada Badan Penelitian Dan Pengembangan Kesehatan Republik Indonesia. Jembatan: Jurnal Ilmiah Manajemen, 17(2), 117-134. <https://doi.org/10.29259/jmbt.v17i2.11844>.
- Halim, A. & S. Kusufi. (2012). Akuntansi Sektor Publik dari Anggaran hingga Laporan Keuangan, dari Pemerintah hingga Tempat Ibadah. Jakarta: Salemba Empat.
- Hansen & Mowen. (2004). Manajemen Biaya, Edisi Bahasa Indonesia. Buku Kedua. Jakarta: Salemba Empat
- Juliani, D., Solihin, M. (2014). Pengaruh Faktor-Faktor Kontekstual Terhadap Persepsian Penyerapan Anggaran Terkait Pengadaan Barang/Jasa. Jurnal Akuntansi dan Keuangan Indonesia. <https://doi.org/10.21002/jaki.2014.10>
- Kuntadi, C., Endah Wahyuni, K., Maisye Mansawan, C., Universitas Bhayangkara Jakarta Raya, D., Pendidikan Kabupaten Bekasi, D., & Penulis, K. (2022). Literature Review: Faktor-Faktor Yang Mempengaruhi Kinerja Penganggaran Pada Pemerintah Daerah Di Indonesia. 3(6). <https://doi.org/10.31933/jimt.v3i6>.
- Kuswoyo. (2011). Analisis Faktor-faktor Yang Menyebabkan Terkonsentrasinya Penyerapan Anggaran Belanja diakhir Tahun Anggaran (Studi Pada Satuan Kerja di Wilayah KPPN Kediri). Tesis-Abstrak. Yogyakarta : Universitas Gajah Mada.
- Magister Akuntansi, J., Taufik, M., Fahlevi, H., Banda Aceh, K., & Pengajar Magister Akuntansi Pascasarjana Universitas Syiah Kuala Banda Aceh, S. (2016). Pengaruh Penerapan E-Procurement Dan Kompetensi Pejabat Pembuat Komitmen Terhadap Pelaksanaan Pengadaan Barang Dan Jasa Dan Implikasinya Terhadap Penyerapan Belanja Modal (Studi Pada Satuan Kerja Lingkup Pembayaran Kantor Pelayanan Perbendaharaan Negara Banda Aceh). Pascasarjana Universitas Syiah Kuala, 11(1), 2016-2026.
- Mahmudi. (2011). Akuntansi Sektor Publik. Yogyakarta: Penerbit UII Press.
- Mardiasmo. (2009). Akuntansi Sektor Publik, Yogyakarta: ANDI.
- Mudrajad, K. (2013). "Metode Riset untuk Bisnis dan Ekonomi" Edisi 4. Jakarta: Erlangga.
- Muhammad, I., & Universitas Mulawarman, S. (2022). Pengaruh Perencanaan Anggaran Dan Kompetensi Sumber Daya Manusia Terhadap Penyerapan Anggaran Dengan Komitmen Organisasi Sebagai Pemoderasi. 5/Nomor 1/Julai 2022.
- Munandar. (2010). Budgeting Perencanaan Kerja Pengkoordinasian Kerja dan Pengawasan Kerja, BPFE, Yogyakarta.
- Nurwidya, S. R. and Mulyandani, V. C. (2020) "Analisis Faktor-Faktor Penyebab Keterlambatan Penyerapan Anggaran (Studi Kasus Pada Balai Besar Wilayah Sungai Citarum Kementerian PUPR)", Indonesian Accounting Research Journal, 1(1), pp. 119-129. Available at: <https://jurnal.polban.ac.id/ojs-3.1.2/iarj/article/view/2376>.
- Puji, A., & Balai Diklat Cimahi. (2012). Kunci Kualitas Pelaksanaan Anggaran : Persiapan Memadai.
- Ramdhani, D., & Zaenur Anisa, I. (2017). Pengaruh Perencanaan Anggaran, Kualitas Sumber Daya Manusia Dan Pelaksanaan Anggaran Terhadap Penyerapan Anggaran Pada Organisasi Perangkat Daerah Provinsi Banten. Jurnal Riset Akuntansi Terpadu, Vol. 10 No. 1(April 2017).
- Setyawati, Y., & Universitas Muhammadiyah Surakarta. (2021). Studi Fenomenologi Penyerapan Anggaran Pendidikan Pada Satuan Kerja Perangkat Daerah.
- Sukarta, I. W., Badera, I. D. N., Ratnadi, N. M. D., & Universitas Udayana. (2017). Pengaruh Kompetensi, Pemanfaatan Teknologi Informasi, Komitmen Dan Revisi Anggaran Pada Efektivitas Pengelolaan Anggaran Universitas Udayana.

- Suyono, N. A. (2020). Antecedent Variable Penyerapan Anggaran Pendapatan Dan Belanja Daerah (Apbd) Pemerintah Kabupaten Wonosobo (Studi Empiris Pada Satuan Kerja Perangkat Daerah Pemerintah Kabupaten Wonosobo). *Journal of Economic, Management, Accounting and Technology*, 3(1), 79–91. <https://doi.org/10.32500/jematech.v3i1.1083>
- Wulandari, S., & Universitas Sriwijaya. (2020). Analisis Faktor-Faktor Ketidakefektifan Penyerapan Anggaran Di Badan Kepegawaian Dan Diklat Daerah Kabupaten Ogan Ilir Tahun 2018.
- Yumiati, F., Islahudiin, & Nadursyah. (2016). Pengaruh Kualitas Sumber Daya Manusia, Perencanaan Anggaran Dan Komitmen Organisasi Terhadap Serapan Anggaran Skpa Di Pemerintah Aceh. *Pascasarjana Universitas Syiah Kuala*, 7(4), 43.