THE INFLUENCE OF ETHICS, ORGANIZATIONAL COMMITMENT AND CLARITY OF BUDGET TARGETS ON REGIONAL ORGANIZATIONS OF TABANAN REGENCY, INDONESIA

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ABSTRACT

This study aims to analyze the influence of ethics, organizational commitment and clarity of budget targets on regional organizations (OPD) of Tabanan Regency. The population in this study were all District OPD (10 OPDs) in Tabanan Regency. The data collection method used in this study was to distribute research questionnaires. The sampling technique was carried out by purposive sampling method and based on predetermined criteria such as: permanent employees (already having an appointment decree) and employees who were directly involved in budgeting, the number of samples that met the criteria were 40 employees in the Tabanan Regency OPD. The data technique used in this study is a comparative descriptive analysis technique. To support this analytical technique, it is necessary to test the validity and test reliability. The research hypothesis was tested using the Partial Least Squares (PLS) analysis technique with the help of the SmartPLS version 2.0.M application. The results of this study indicate that ethics has a positive effect on the budget gap but the relationship is not significant, because the t-statistic value is smaller, organizational commitment has a positive effect on the gap, and the relationship is not significant with the t-value smaller than the t-table value, budget has a positive effect on the gap and the relationship is significant because the value of t is greater than t-table.

KEY WORDS

Ethics, organizational commitment, clarity of budget goals, budget gaps.

Budget is an important component in an organization, both public and private sector organizations. A budget is not only a financial plan regarding costs and income in a responsibility center, but also functions as a tool of control, coordination, communication, work evaluation, and motivation. With a budget, management directs the course of the company's conditions. Without a budget, in the short term the company will run aimlessly with uncontrolled sacrifice of resources.

The Regional Revenue and Expenditure Budget (APBD) is the main instrument for implementing public services in regional government. APBD is the basis for regional financial management in one budget year. The preparation of the APBD in the Tabanan Regency government is oriented towards a performance-based budget and an integrated budget, so that the preparation of the annual financial plan can be carried out in an integrated manner for all types of expenditure, in order to carry out government activities based on the principles of efficiency, effectiveness, economics, transparency and *accountability*.

Nafarin (2008:12) states that in general the budget has four roles, namely first, the budget acts as a direction and benchmark for organizational members in carrying out various organizational activities so that they can always be in accordance with the organization's strategy; second, the budget can be used as a tool or medium for communication and coordination between parts of the organization; third, the budget is a tool for delegating resources, as well as notification of the expected performance of organizational members, and fourth, the budget acts as a basis for evaluating and measuring achievements and performance.

This research includes three independent variables, namely ethics, organizational commitment and clarity of budget targets. The background to choosing ethics as one of the independent variables in this research is because ethics are the values of good behavior,

good ways of living and good rules of life, and all good habits that have been attached to a person as a guide to life, both in personal life and in social life in society. When preparing a budget, an organization must also carefully consider the organizational commitment of each member of the organization because organizational commitment is an important factor in achieving organizational or company goals. Organizational commitment is loyalty or strong trust and the willingness of organizational members to try their best to achieve success and organizational interests. Individuals who have high commitment tend to try harder to achieve organizational goals, while individuals who have low commitment will be selfish. Strong organizational commitment in individuals will cause individuals to pay more attention to the continuity of the organization and try hard to achieve organizational goals, and always try to take the organization in a better direction. The existence of high organizational commitment allows budget gaps to be avoided. On the other hand, individuals with low commitment will prioritize themselves or their group and have no desire to take the organization in a better direction, thus allowing budget gaps to occur. In order to achieve its goals effectively and efficiently, organizations also need human resources or employees with a high level of loyalty and participation. This high level of loyalty and participation is called commitment. Clarity of budget targets also has implications for government officials having sufficient information to predict the future accurately.

Clarity of budget targets also influences local government officials in preparing budgets because clarity of budget targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget can be achieved. Having clear budget targets can make it easier for employees to set budget targets and determine the direction and goals of government agencies. Clarity of budget targets describes the scope of the budget which is stated clearly and specifically, and can be understood by parties interested in achieving the budget targets.

Research on budget gaps is an interesting topic for further research and has also been done quite a lot. Because the problem of budget gaps often arises in organizations, and differences are still found between several previous research results, so it is possible to carry out further research. Therefore, researchers are motivated to conduct this research because it is quite important to know whether ethics, organizational commitment, and clarity of budget targets influence the budget gap. This research was conducted in the Tabanan Regency area, considering that the budget is managed by the respective regional governments.

LITERATURE REVIEW

Munandar (2001:1) states that a budget is a plan that is prepared systematically in the form of numbers and expressed in monetary units which covers a company's activities for a certain period of time (period) in the future. Because the plans prepared are expressed in monetary units, the budget is often also called a financial plan. In the budget, activity units and money units occupy an important position in the sense that all activities will be quantified in money units, so that the achievement of efficiency and effectiveness of the activities carried out can be measured. According to Mardiasmo (2002:62), the public budget is an activity plan in the form of income generation and expenditure in monetary units. The public budget is a document that describes the financial condition of an organization which includes information regarding income, expenditure and activities. The budget contains estimates of what the organization will do in the future. Each budget provides information about what will be done in the coming period.

The main function of the public sector budget according to Mardiasmo (2002:62-66), namely:

- Budget as a planning tool (planning tool). The public sector budget is created to plan what actions the government will take, what costs will be required, and what results will be obtained from government spending;
- Budget as a coordination and communication tool. Public budget is a coordination tool between parts of government, so that it is able to detect inconsistencies in a work unit in achieving organizational goals;

- Budget as a control tool. The budget provides a detailed plan for government income and expenditure so that spending can be accounted for to the public. Without a budget, the government cannot control wasteful spending;
- Budget as a motivation tool (motivation tool). Budgets can be used as a tool to motivate managers and staff to work economically, effectively and efficiently in achieving predetermined organizational targets and goals;
- The budget is a political tool. The budget is used to decide priorities and the financial needs of these priorities. In the public sector, the budget is a political document as a form of executive commitment and legislative agreement regarding the use of public funds for certain purposes;
- The budget is a fiscal policy tool (fiscal tool). The budget as a fiscal policy tool is used to stabilize the economy and encourage economic growth because through the budget the direction of the government's fiscal policy can be known so that economic predictions and estimates can be made;
- Budget is a performance assessment tool (performance measurement tool). The budget is a form of commitment from the budget holder (executive) or authorizer (legislative). Executive performance will be assessed based on the achievement of budget targets and the efficiency of budget implementation. As a management performance assessment tool, the budget functions as a planning control tool;
- Budget as a tool for creating public space (public sphere). The public budget must not be ignored by the cabinet, bureaucrats and DPRD. The community, NGOs and various community organizations must be involved in the public budgeting process.

A hypothesis is a short statement concluded from the theoretical basis and previous research. A hypothesis is also a temporary answer to the formulation of a research problem. It is said to be temporary, because the answer given is only based on relevant theory, not yet based on empirical facts obtained through data collection (Sugiyono, 2014: 93). In this research, a hypothesis will be formulated to provide direction and guidance for conducting research. The hypotheses that can be put forward are as follows:

- H_1: Ethics has a negative effect on the budget gap in the Tabanan Regency OPD;
- H_2: Organizational commitment has a negative effect on the budget gap in the Tabanan Regency OPD;
- H_3: Clarity of Budget Targets has a negative effect on the budget gap in the Tabanan Regency OPD.

METHODS OF RESEARCH

This research was conducted at all Regional Apparatus Organizations (OPD) in Tabanan Regency. The objects of this research are ethics, organizational commitment, clarity of budget targets and budget gaps in the Tabanan Regency OPD. Population is a generalization area consisting of objects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2016: 117). The population in this study was all Subdistrict OPDs (10 OPDs) in the Tabanan Regency Government, with a total of 320 employees. The sample is part of the number and characteristics of the population (Sugiyono, 2016: 149). Sample taken with method non-probability sampling with the sample selection method used is purposive sampling, namely a sample selection technique with certain considerations (Sugiyono, 2016: 155). Purposive criteria respondents:

- Permanent employees (already have appointment decree);
- Employees directly involved in budget preparation.

This research uses three variables, namely the independent variable and the dependent variable. The variables in question are:

- Independent variables are variables that influence or cause changes or the emergence of dependent variables (Sugiyono, 2016:61). The independent variables

in this research are Ethics (X_1), Organizational Commitment (X_2) and Clarity of Budget Targets (X_3);

- The dependent variable is a variable that is influenced or becomes a consequence, because of the existence of an independent variable (Sugiyono, 2016: 61). The dependent variable (Y) in this research is the Budget Gap.

The questionnaire method is a data collection technique that is carried out by making a set of questions or written statements for respondents to answer (Sugiyono, 2016: 142). Data collection was carried out by giving a set of written statements to respondents for them to answer. The questionnaire used uses a closed questionnaire system, meaning that respondents are given alternative answers to choose one of five answer categories. These answer categories will be scored on a five-point *Liker* t scale. All statement items for each variable were measured using a *Likert scale measurement*. Respondents are asked to choose one answer among several options provided. Each questionnaire item has five answers with each different value to determine the questionnaire value or score. The questionnaire score uses a *licre scale* with five equal interval scale points.

The Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena (Sugiyono, 2014: 136). Using a 5-point Likert scale aims to get results that are in line with the researcher's expectations and for respondents it will make it easier to describe answers clearly.

The technical data analysis will be used to answer the main problem through data management using Partial Least Squares (PLS) which consists of:

- Instrument Test: Reliability Test, Validity test;
- Evaluation of the Measurement Model (Measurement Model/Outer Model). In connection with the reflexive nature of the indicators that form the latent variables in this research, the evaluation of the measurement model (measurement model/outer model) to measure the validity and reliability of these indicators: Convergent Validity, Discriminant Validity, Composite Reliability and Cronbach Alpha;
- Structural Model Evaluation (Structural Model/Inner Model). Structural model evaluation (Structural Model/Inner Model) is a measurement to evaluate the level of accuracy of the model in the research as a whole, which is formed through several variables along with their indicators. The evaluation of this structural model will be carried out through several approaches including: Evaluation of Structural Models through R-Square (R^2); Structural Model Evaluation via Q-Square Predictive Relevance (Q^2); Evaluation of Structural Models via Goodness of Fit (GoF).

Hypothesis testing, what is expected is that Ho is rejected or the sig value is < 0.05 (or the t statistic value is > 1.96 if the test is with a level of significance of 0.05). And if the sig t level ≤ 0.05 then Ho is accepted.

RESULTS AND DISCUSSION

In this research, to determine the influence of ethics, organizational commitment and clarity of budget targets on the 2018 Tabanan Regency OPD, the *PLS (Partial Least Squares) technique can be used.* Before carrying out this technique, it is necessary to carry out instrument tests as follows.

The research instrument was tested for validity and reliability before the data was analyzed further. This test was carried out to measure whether the research instrument items used in this research were valid and reliable.

The instrument validity test in this study uses criterion validity, which is calculated based on the correlation between each indicator and the total indicators. The criteria for statement items and/or indicators can be declared valid if they are found to have a positive correlation greater than 0.30 (r>0.30) and significant at the 0.05 level.

All relationships (correlations) between each indicator and the total construct score are valid because the correlation value is > 0.30 and is significant at the 0.05 level so that all the questions in this research instrument can be declared worthy as instruments. research because it can dig up the necessary information.

Table 1 – Validity Test Results

No	Variable	Indicator	Correlation Coefficient	Information
1	Ethics (X1)	X1.1 Best budget estimate	0.343	Valid
		X1.2 Behave and act	0.372	Valid
		X1.3 Process and potential	0.457	Valid
		X1.4 According to regulations	0.378	Valid
		X1.5 Responsibilities	0.362	Valid
		X1.6 Evaluate accurately	0.359	Valid
2	Commitment (X2)	X2.1 Achievement of goals	0.555	Valid
		X2.2 Life learning	0.509	Valid
		X2.3 Carry out tasks	0.583	Valid
		X2.4 Proud of the organization	0.326	Valid
		X2.5 The best inspiration	0.400	Valid
		X2.6 Happy to choose this organization	0.552	Valid
		X2.7 Care about the success of the organization	0.558	Valid
3	Clarity (X3)	X3.1 Understand the job	0.514	Valid
		X3.2 How performance is measured	0.359	Valid
		X3.3 Have clear objectives	0.424	Valid
		X3.4 Time limit for achieving the target	0.538	Valid
		X3.5 Know the target	0.566	Valid
		X3.6 Seriousness of work	0.572	Valid
		X3.7 Work together to achieve goals	0.637	Valid
4	Gaps (Y1)	Y1 High productivity	0.629	Valid
		Y2 Well organized	0.768	Valid
		Y3 Monitor expenses	0.726	Valid
		Y4 Budget target	0.607	Valid
		Y5 Budget realized	0.576	Valid
		Y6 Has high demands	0.411	Valid

Source: Results of Questionnaire Data Processing with SPSS (2018).

The reliability test uses internal consistency reliability, namely by looking at the *Cronbach's Alpha calculation* for each construct or variable observed in this research. A research instrument is said to be reliable if it has α ≥ 0.60.

Table 2 – Recapitulation of Reliability Testing Results

No	Variable	Cronbach coefficient Alpha	Information
1	Ethics (X1)	0.656	Reliable
2	Commitment (X2)	0.699	Reliable
3	Goal Clarity (X3)	0.704	Reliable
4	Gap (Y1)	0.751	Reliable

Source: Results of Questionnaire Data Processing with SPSS (2018).

The reliability coefficient for all variables with *a Cronbach's Alpha value* of more than 0.60, so it can be concluded that the questions in the questionnaire meet the reliability criteria.

In connection with the indicators that form the latent variables in this research being reflexive, the evaluation of the measurement model (*measurement model/outer model*), to measure the validity and reliability of these indicators is a) *convergent validity,* b) *discriminant validity,* and c) *composite reliability* and *Cronbach alpha.*

Convergent validity is a criterion for measuring the validity of indicators that are reflexive. This evaluation is carried out by examining the *outer loading coefficient* of each indicator on the latent variable. An indicator is said to be valid if the *outer loading coefficient* is between 0.60 – 0.70, but for theoretical analysis is not clear, then *an outer loading of* 0.50 is recommended (Lathan and Ghozali, 2012: 78), and is significant at an *alpha level* of 0.05 or *t-statistic* of 1.96. There are several indicators with an *outer loading value* of <0.50, besides that there are several indicators with an insignificant *outer loading value at the 0.05 level.* Because there are several indicators whose outer loading value is <0.50 and are not statistically significant at the 0.05 level, model reconstruction is then carried out by removing several invalid indicators.

Table 3 – *Outer Loading* Value Estimated Results after Reconstruction Model

Indicator <-Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
X1.2 <- ETHICS Behave and Act	0.65	0.58	0.30	0.30	2.22
X1.4 <- ETHICS According to Regulations	0.69	0.65	0.27	0.27	2.52
X1.5 <- ETHICS Responsibility	0.58	0.52	0.24	0.24	2.42
X2.4 <- COMMITMENT Proud of the Organization	0.72	0.64	0.24	0.24	3.02
X2.5 <- COMMITMENT Best Inspiration	0.88	0.83	0.20	0.20	4.41
X2.6 <- COMMITMENT Happy to Choose this Organization	0.59	0.59	0.24	0.24	2.45
X3.2 <- CLARITY How Performance is Measured	0.54	0.52	0.15	0.15	3.65
X3.5 <- CLARITY Knowing the Target	0.69	0.69	0.09	0.09	7.28
X3.6 <- CLARITY Seriousness of Work	0.78	0.76	0.10	0.10	8.18
X3.7 <- CLARITY Working Together to Achieve Goals	0.55	0.52	0.18	0.18	3.06
Y.1 <- GAP High Productivity	0.56	0.55	0.18	0.18	3.07
Y.2 <- GAP Well Organized	0.86	0.86	0.08	0.08	10.99
Y.3 <- GAP Monitor Expenditures	0.84	0.83	0.06	0.06	13.52
Y.4 <- GAP Budget Target	0.68	0.65	0.12	0.12	5.82

Source: Data Processing Results with PLS (2018).

All indicators used in the analysis have met the *convergent validity criteria,* namely having an *outer loading value* > 0.50 and significant at the 0.05 level. Measuring the validity of the indicators that form latent variables can be done through *discriminant validity.* Discriminant validity can be carried out using the *cross loading method,* namely comparing the indicator coefficients of the variables being measured with the indicator coefficient values of other variables in one measurement block. The measurement value is considered valid if the indicator index value of the variable being measured is greater than the indicator index value of other variables in one block (Lathan and Ghozali, 2012: 78-79).

Table 4 – Cross Loading Value of Discriminant Validity Test

INDICATOR	ETHICS	CLARITY OF GOALS	GAPS	COMMITMENT
X1.2 Behave and Act	0.65	0.34	0.24	-0.06
X1.4 According to Regulations	0.69	0.21	0.24	0.16
X1.5 Responsibility	0.58	0.21	0.12	0.07
X2.4 Proud of the Organization	0.04	0.04	0.18	0.72
X2.5 Best Inspiration	0.09	0.14	0.23	0.88
X2.6 Happy to Choose this Organization	0.04	0.18	0.17	0.59
X3.2 How Performance is Measured	0.16	0.54	0.28	-0.02
X3.5 Knowing the Target	0.34	0.69	0.49	0.09
X3.6 Seriousness of Work	0.24	0.78	0.44	0.16
X3.7 Working Together to Achieve Goals	0.31	0.55	0.17	0.22
Y.1 High Productivity	0.19	0.02	0.56	0.29
Y.2 Well Organized	0.35	0.54	0.86	0.29
Y.3 Monitor Expenditures	0.36	0.51	0.84	0.11
Y.4 Budget Target	0.00	0.38	0.68	0.18

Source: Data Processing Results with PLS (2018).

The indicator index values for the ethics variable consist of X1.2; Behaving and Acting, X1.4; According to Regulations, X1.5; Responsibility, each has a value of 0.65; 0.69 and 0.58 are greater than the index values of other variable indicators in the same block, so they meet the valid requirements based on *discriminant validity criteria.* Likewise for the commitment variable which consists of indicators X2.4; Proud of this Organization, X2.5; Best Inspiration,

and X2.6; Happy Choosing this Organization, has an index value of 0.72 respectively; 0.88 and 0.59 are greater than the index values of other variable indicators. For the target clarity variable, each has an indicator of X3.2; How Performance is Measured, X3.5; Knowing the Target, X3.6; Seriousness of Work, and X3.7; Working Together to Achieve Goals, with respective index values of 0.54; 0.69; 0.78 and 0.55 are also greater than the values of all other indicators in the same block. Likewise with the gap variable which consists of indicator Y1; High Productivity, Y2; Well Organized, Y3; Monitoring Expenditures, and Y4; Budget Target, with respective index values of 0.56; 0.86; 0.84 and 0.68 are also greater than the index values of other variable indicators in the same block, so it can be concluded that all measurement indicators meet the valid requirements based on *discriminant validity criteria.*

A measurement can be said to be reliable if *the composite reliability* and *Cronbach alpha* have a value greater than 0.70. *Composite reliability* and *Cronbach alpha* are measurements of reliability between blocks of indicators in the research model.

Table 5 – Composite Reliability and Cronbach Alpha Test

Construct	Composite Reliability	Cronbach's Alpha
ETHICS	0.78	0.75
CLARITY OF GOALS	0.74	0.77
GAPS	0.83	0.74
COMMITMENT	0.78	0.74

Source: Data Processing Results with PLS (2018).

The composite reliability value for each construct has shown a value greater than 0.70 so that it meets the reliability requirements based on the composite reliability criteria. Meanwhile, the Cronbach Alpha value also shows that the value of each construct is higher than 0.70, so that the two criteria have met the construct reliability requirements.

R-Square (R^2) can show the strength and weakness of the influence that the dependent variable has on the independent variable. R-Square (R^2) can also indicate the strength and weakness of a research model. According to Chin (Lathan and Ghozali, 2012: 85), an R-Square (R^2) value of 0.67 is classified as a strong model, an R-Square (R^2) of 0.33 is a moderate model, and an R-Square (R^2) of 0.19 is classified as a weak model.

Table 6 – Inner Structural Models

Construct	R Square
ETHICS	
CLARITY OF GOALS	
GAPS	0.38
COMMITMENT	

Source: Calculation Results with PLS (2018).

Table 7 – Evaluation of Goodness of Fit

Construct	R Square	Communality
ETHICS		0.42
CLARITY OF GOALS		0.42
GAPS	0.38	0.56
COMMITMENT		0.55
Average	0.38	0.48

Source: Calculation Results with PLS (2018).

R2 value of the budget gap is 0.38; based on Chin's criteria (Lathan and Ghozali, 2012: 85), the model includes moderate criteria, meaning that variations in ethics, commitment and clarity of targets are able to explain variations in the gap of 38 percent; the remaining 62 percent is explained by variations in other variables outside the model being analyzed.

Q-Square value based on the calculation results is 0.38, based on these results the estimated model is included in the criteria strong, meaning that 38 percent of the variations in the endogenous construct can be predicted by variations in the exogenous construct.

Calculations using GoF show a value of 0.43. This means that the global model is very good predictive (large).

Path Analysis and Hypothesis Testing, what is expected is that Ho is rejected or the sig value < 0.05 (or t statistic value > 1.96 with a level of significance of 0.05). And if the sig t level ≤ 0.05 then Ho is accepted.

Table 8 – Path Analysis and Statistical Testing

Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
ETHICS -> GAPS	0.12	0.17	0.11	0.11	1.01
CLARITY OF GOALS -> GAPS	0.51	0.49	0.11	0.11	4.63
COMMITMENT -> GAP	0.17	0.18	0.09	0.09	1.82

Source: Calculation Results with PLS (2018).

Results show that: 1) ethics has a positive effect of 0.12 on inequality, but this relationship is not significant at the 0.05 level because the t-statistic value is smaller than 1.96, namely 1.01; 2) Goal clarity has a positive effect on the gap of 0.51, and this relationship is significant with a t value of 4.63 which is greater than the t-table which is 1.96; 3) Commitment has a positive influence of 0.17 on inequality, and this relationship is not significant at the 0.05 level with a t value of 1.82 which is smaller than the t-table value of 1.96, but the relationship is significant at the 0.10 level with a t-table value of 1.64.

CONCLUSION AND SUGGESTIONS

Based on the research described in the previous chapter, the conclusions obtained are as follows: (1) Ethics has a positive effect on the budget gap, but this relationship is not significant, because the t-statistic value is smaller than the t-table value; (2) Organizational commitment has a positive influence on the budget gap, and this relationship is not significant with a t value smaller than the t-table value; (3) Clarity of budget targets has a positive effect on the gap and this relationship is significant because the t value is greater than the t-table.

Suggestions from researchers: (1) For ethical variables, what needs to be improved is a high sense of responsibility and being able to evaluate accurately in determining the budget. So by having high responsibility and being able to evaluate accurately you will be able to minimize the budget gap that occurs; (2) For the organizational commitment variable, what needs to be improved is how to achieve the goals of the organization and being willing to accept additional tasks from superiors. So you can be committed to an organization well; (3) For the budget target clarity variable, what needs to be improved is the way of understanding how performance can be measured and the time limit for achieving performance targets, so that the budget gap can be minimized; (4) For the budget gap variable, targets included in the organization's budget must be certain to be realized and budgets that are personal responsibility have very high demands. If this procedure is used, the budget gap will be minimized; (5) In this research there are many other independent variables that influence the budget gap variable, it is hoped that further research can develop and expand the research variables by using other variables; (6) It is hoped that future research will be able to increase the research sample and expand the research area, not only in the Tabanan Regency area but also in other regencies or throughout the OPD in Bali.

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