THE EFFECT OF BUDGET GOAL CHARACTERISTICS ON MANAGEMENT PERFORMANCE WITH JOB RELEVANT INFORMATION AND ORGANIZATIONAL CULTURE AS MODERATING VARIABLES

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ABSTRACT
This study aims to examine the effect of the Budgetary Goal Characteristics on management performance. In addition, this study also examines the influence of job-relevant information and organizational culture in moderating the Budgetary Goal Characteristics on management performance. The sampling method used is purposive sampling method. The population of this study was the OPD Bappeda Badung. The Population of this research is 83 people and obtained 67 samples respondent. This study used SEM-PLS analysis for data analysis. The results showed that Budgetary Goal Characteristics affect management performance. Job Job-relevant information and Organizational Culture does not moderate the influence of Budgetary Goal Characteristic on management performance.

KEY WORDS
Budgetary goal characteristics, job relevant information, organizational culture, management performance.

Regional autonomy is a form of decentralization. The implementation of the decentralization system aims to reduce the centrality of power to the central government. The decentralization system is the division of power between the central government and local governments. Local governments have the authority to organize their own government, often called regional autonomy.

The granting of autonomy to the regions aims to meet the interests of the nation as a whole, namely efforts to get closer to the objectives of governance to realize the ideals of a better society, a fairer and more prosperous society, and is aimed at granting, delegating, and transferring some government tasks. In accordance with the 1945 Constitution of the Republic of Indonesia (UUD NRI Tahun 1945) CHAPTER VI concerning Regional Government Articles 18, 18A, and 18B. The article provides a scope of Regional Government, namely Provinces led by Governors, Cities led by Mayors, and Regencies led by Regents. Furthermore, in running the regional government, the Regional Head plays an important role in carrying out regional tasks, especially autonomy tasks. This is in accordance with Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government which regulates the authority of the Regional Head, in article 65 paragraph (2) letter e which states "exercising other powers in accordance with the provisions of laws and regulations". The success of local governments in carrying out autonomy tasks is also influenced by the quality of a Regional Head (Fahri, 2022).The Regional Head as the holder of Regional government authority (stakeholder) is assisted by the ranks of local government in carrying out their duties and functions. The ranks of the local government are the Heads of Service Agencies, Offices and other units. The involvement of these parties in local financial management is treated as the most important party in achieving the success rate of local government organizations, both with regard to the level of efficiency, effectiveness, and overall performance of the Local Government. The success of regional heads and local government organizations can be seen from their performance in carrying out services to the community.

Assessment of the success of the performance of local government apparatus can be seen from several factors according to research from Rizaldi, 2016 and Saputra, 2013, namely budget, ability, and authority. Research from Nissa et al., (2022) states that the

assessment of the performance of government officials can be seen from how the composition and amount of the budget set directly reflects the services of government officials to the community.

When the covid-19 pandemic broke out in the territory of Indonesia, this pandemic affected all aspects of business. The impact of the pandemic can be seen in revenue receipts, one of which is Badung Regency. Badung Regency has a revenue centre that comes from the Tourism and Hospitality Industry. So that it causes the low absorption of the Badung Regency budget and, ultimately, affects the government's performance in allocating the budget.

There has been a decrease in the budget ceiling and the number of activities carried out during 2019-2022.

Table 1 – Master RKPD 2019-2022

Year	Number of Activities	Budget Ceiling
2019	2.828	5.412.733.514.189
2020	2.201	3.200.391.388.514
2021	2.129	2.469.759.900.314
2022	1.258	2.900.345.173.496

Source: RKPD Badung Book 2023.

In the implementation of the budget period, there are usually changes in the number of activities and budget ceilings to adjust to the realization that occurs in the field.

Table 2 – RKPD Amendment 2019-2022

Year	Number of Activities	Budget Ceiling
2019	2428	2.930.811.431.066
2020	1933	1.819.577.306.191
2021	1470	2.941.181.553.186
2022	1333	4.085.062.831.200

Source: RKPD Badung Book 2023.

It can be seen that there have been changes in the number of activities and budget ceilings that have been determined in determining the annual budget. This change occurred due to a decrease in the regional income of Badung Regency. This decrease occurred due to a decrease in tourist visits, due to the ban on flying routes into Indonesia. The decline in tourist visits caused many business sectors to close. The existence of policies to reduce the domino effect and stop the spread of the Covid-19 virus, including social distancing, lockdown (regional quarantine) and work from home (work / activity from home) has led to a reduction in the traveling activities of the world community.

Local Government Performance can be seen from its budget management. The budget is a management tool that can be used to control organizational operations. This control aims so that the strategies that have been set can be used to achieve the targets of the organization or agency. Based on its function, the budget which is a measuring tool for performance assessment can be divided into 5 dimensions of budgetary goal characteristics. Budgetary goal characteristics developed by Kenis (1979) are the main determinants inherent in the budget system so that the budget can be accepted for various budget execution. One of the purposes contained in the budget characteristics is an effort to improve the existence of the budget to be more accurate, so that control, which will be carried out can be more controllable. Budget goal characteristics consist of five parts, namely budget participation, budget goal clarity, budgetary feedback, budgetary evaluation, and budget goal difficulty. Locke & Latham's Goal Setting Theory, 2002 is based on the simplest introspective observation, that human behavior is based on goals. This theory explains the relationship between goals set and performance. The basic concept of this theory is that a person who understands the goals he wants to achieve will affect his work behavior.

Effectiveness in budgeting will also increase because of the clear direction of budget objectives which can improve the performance of organizational members as budget

managers. Budget preparation participation such as providing information, inputting opinions, supervising and swiftly making revisions if errors occur can improve budget performance. Research conducted by Mohamed et al., (2015), Khaddafi et al., (2015), Derfuss, (2016) found that budget participation has a positive effect on performance. Research by Gestariana, (2018), Syukur, (2019) found that the five components of Budget Objective Characteristics have a positive effect on managerial performance. This means that if the budget objectives are clear, specific, and understandable, the performance of local government officials will be higher and can be accounted for. The existence of goals or targets to be achieved will direct the formation of an effective and efficient budget so that the predetermined performance achievements will also be achieved along with accurate budgeting. Based on the above opinion, it can be concluded that the characteristics of budget objectives have a positive effect on performance because the higher the participation in budget preparation, the clearer the budget objectives can improve budget performance. This will increase public confidence in local government officials regarding budget management each year.

H1: Budget Objective Characteristics have a positive effect on Performance.

A budget is a financial plan for the future that generally covers a period of one year and is expressed in monetary units. Budgeting in financing in a government agency is one of the important elements in the management of the agency in achieving maximum results. Budget formation based on available information will be more accurate because it is in accordance with the conditions in the field so that it can be allocated according to the needs of each organizational unit. Research from Her et al., (2019) states that JRI improves performance by providing more accurate estimates of the environment so that the best set of effective actions can be selected. Research by Hecht et al., (2019) and Idrissi Gartoumi et al., (2022) Job-relevant information facilitates during the budget process. When preparing a budget in a participatory manner, managers generally provide an active role, where managers are involved in considering and evaluating alternative budget objectives. Consequently, budgeting participation creates an environment that encourages the acquisition and use of job-relevant information. Based on the above opinion, it can be concluded that Job Relevant Information is able to moderate the effect of budget goal characteristics on the performance of the Badung Regency Bappeda DPO.

H2: Job Relevant Information strengthens the influence of Budget Objective Characteristics on the performance of OPD Bappeda Badung.

There are views on organizational culture as the rules of the game in local government organizations that will become the handle of their human resources in carrying out their obligations and values for behaving in the organization which will affect the performance of the organization. Organizational culture basically affects the attitudes and behavior of its members. Therefore, companies need to develop a strong organizational culture, the company can shape the attitudes or behavior of its employees as expected. Research by Wang et al. (2020), Dirisu et al. (2018) and Zanon et al. (2021) found that the stronger the organizational culture, the higher the level of beliefs, values, and perceptions of its members. The high enthusiasm of these employees will have an impact on managerial performance in a company. Research from Syukur, (2019) also found that the characteristics of budget objectives have a positive effect on managerial performance, this study shows that top-level management is able to improve the managerial performance of lower-level managers with an emphasis on budgeting participation and clarity of budget objectives in determining budget objectives. Through the characteristics of budget objectives and based on a high organizational culture, government officials can determine decisions and development directions in order to provide maximum public services and meet the needs of all communities with full responsibility, so it can be concluded that the characteristics of budget objectives with organizational culture as a moderating variable affect the performance of the Badung Regency Bappeda DPO.

H3: Organizational Culture strengthens the influence of Budget Objective Characteristics on the Performance of DPOs of Badung Regency Bappeda.

METHODS OF RESEARCH

This research uses a quantitative approach in the form of causality. This research design can be seen in Figure 1.
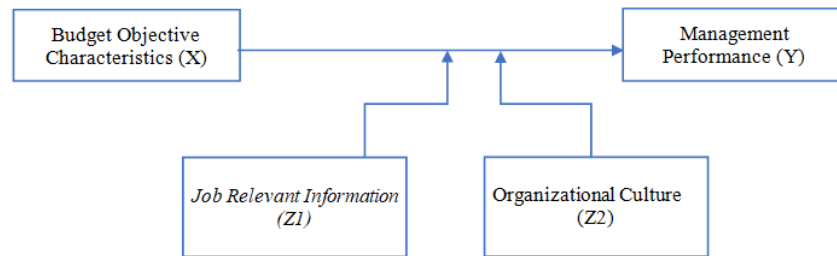

Figure 1 – Research design (Source: Data Processed, 2023)

This study focuses on assessing the managerial performance of employees at the Badung Regency Regional Planning and Development Agency in Bali, Indonesia. It investigates how budget objectives influence performance, moderated by job-relevant information and organizational culture. Data collection involves a five-point Likert scale questionnaire for quantitative data and qualitative data from organizational structure and employee records. The study uses SEM (structural equation modeling) via the PLS program to analyze relationships between variables, employing a purposive sampling technique with 67 participants from a population of 83 agency members. The analysis involves creating measurement and structural models, constructing path diagrams, and conducting hypothesis testing through bootstrap resampling to confirm or explore theoretical relationships.

RESULTS OF STUDY

The questionnaires distributed in this study were 67 questionnaires. The returned questionnaires were 67 questionnaires. The number of respondents in this study were 67 respondents. The respondent profile in this study is used to determine the percentage of demographic characteristics of respondents.

Table 3 – Respondent's Characteristics

Characteristics	Total	Percentage
Gender		
Male	34 people	51 %
Female	33 people	49 %
Education		
Postgraduate	31 people	42%
Bachelor	36 people	58%
Position/Class Structure		
IIIa	7 people	10%
IIIb	11 people	16%
IIIc	12 people	18%
IIId	11 people	16%
IV a	13 people	19%
IVb	12 people	18%
IVc	1 people	1%

Source: Data processed, 2023.

It can be explained that based on gender, it shows that the highest percentage of respondents are men, namely 34 people or 51%, and the rest are female respondents. Based on the level of education, the most respondents have an S1 education level, namely 36 people or 58%, and then the S2 education level is 31 people or 42%. When viewed from the group structure of the respondents, the most are group IVa 13 people or 19%, then group IIIc as many as 12 people or 18%, group IVb as many as 12 people or 18%, and groups IIIb and IIId as many as 11 people or 16%, the rest are group IIIa as many as 7 people or 10%,

group IVc as many as 1 person or 1%, namely the Head of the Badung Regency Bappeda Office.

The validity test is carried out to measure the extent to which the variables used actually measure what should be measured. Indicators are said to be valid if they have a correlation above 0.70. However, for early stage research or development, a loading value measurement scale of 0.50 to 0.60 is considered sufficient (Ghozali, 2016: 87).

Table 4 – Outer Loading of Budget Objective Characteristics

Variables	Item	Outer Loading	Information
	X1.1	0,781	Valid
	X1.10	0,718	Valid
Characteristics of Budget Objectives	X1.13	0,866	Valid
	X1.5	0,839	Valid
	X1.6	0,790	Valid
	X1.9	0,767	Valid

Source: Data processed, 2023.

Each indicator within the budget objective characteristics variable demonstrates an outer loading value exceeding 0.7. This signifies that all indicators are deemed suitable and valid for inclusion in the research, enabling their use for subsequent analyses.

Table 5 – Outer Loading Management Performance

Variable	Item	Outer Loading	Information
	Y1.1	0,829	Valid
	Y1.12	0,822	Valid
Management Performance	Y1.13	0,838	Valid
	Y1.2	0,879	Valid
	Y1.3	0,784	Valid
	Y1.4	0,793	Valid

Source: Data processed, 2023.

It is evident that every indicator within the Management Performance variable exhibits an outer loading value exceeding 0.7. As a result, all these indicators are deemed suitable and valid for research purposes, facilitating their utilization in further analyses.

Table 6 – Outer Loading Job Relevant Information

Variable	Item	Outer Loading	Information
	Z1.3	0,836	Valid
	Z1.4	0,822	Valid
Job Relevant Information	Z1.5	0,809	Valid
	Z1.6	0,857	Valid
	Z1.7	0,884	Valid
	Z1.8	0,883	Valid

Source: Data processed, 2023.

It is apparent that every indicator within the Job Relevant Information variable showcases an outer loading value surpassing 0.7. This signifies that all these indicators are considered appropriate and valid for research purposes, enabling usage in further analyses.

Table 7 – Outer Loading of Organizational Culture

Variable	Item	Outer Loading	Information
	Z2.1	0,832	Valid
	Z2.10	0,891	Valid
	Z2.2	0,812	Valid
	Z2.4	0,921	Valid
Organizational Culture	Z2.5	0,906	Valid
	Z2.6	0,864	Valid
	Z2.7	0,925	Valid
	Z2.8	0,878	Valid
	Z2.9	0,887	Valid

Source: Data processed, 2023.

Each indicator within the Organizational Culture variable holds an outer loading value exceeding 0.7, indicating their suitability and validity for research use and subsequent analysis. For further validation, the discriminant validity test utilizes cross-loading values. An indicator is considered to meet discriminant validity if its cross-loading value within its variable is the highest compared to other variables. The subsequent section displays the cross-loading values for each indicator:

Table 8 – Cross Loading

n/n	KTA	BO	JRI	KTA*BO	KTA*JRI	Performance
KTA * BO	0,124	0,195	-0,004	1,000	0,566	0,049
KTA * JRI	-0,222	-0,002	-0,145	0,566	1,000	-0,184
X1.1	0,865	0,608	0,437	-0,052	-0,203	0,680
X1.10	0,704	0,467	0,655	0,198	-0,124	0,570
X1.13	0,818	0,735	0,477	0,336	-0,071	0,592
X1.5	0,838	0,731	0,451	0,064	-0,262	0,696
X1.6	0,871	0,584	0,525	0,148	-0,230	0,497
X1.9	0,793	0,536	0,666	-0,027	-0,184	0,697
Y1.1	0,721	0,731	0,559	-0,014	-0,120	0,829
Y1.12	0,629	0,549	0,611	0,077	-0,112	0,822
Y1.13	0,631	0,550	0,594	0,108	-0,091	0,838
Y1.2	0,709	0,729	0,674	0,160	-0,198	0,879
Y1.3	0,520	0,539	0,622	0,004	-0,001	0,784
Y1.4	0,597	0,451	0,533	-0,129	-0,404	0,793
Z1.3	0,389	0,327	0,836	0,034	0,028	0,444
Z1.4	0,486	0,318	0,822	-0,029	-0,032	0,469
Z1.5	0,576	0,540	0,809	0,154	-0,098	0,643
Z1.6	0,548	0,364	0,857	-0,139	-0,139	0,611
Z1.7	0,609	0,565	0,884	-0,081	-0,246	0,698
Z1.8	0,649	0,533	0,883	0,041	-0,164	0,734
Z2.1	0,528	0,832	0,339	0,144	-0,007	0,580
Z2.10	0,692	0,891	0,500	0,117	-0,056	0,587
Z2.2	0,728	0,812	0,647	0,093	-0,211	0,835
Z2.4	0,711	0,921	0,478	0,205	0,068	0,650
Z2.5	0,787	0,906	0,444	0,139	0,009	0,634
Z2.6	0,639	0,864	0,439	0,331	0,179	0,678
Z2.7	0,679	0,925	0,471	0,133	-0,038	0,588
Z2.8	0,542	0,878	0,370	0,166	0,091	0,533
Z2.9	0,566	0,887	0,480	0,222	0,008	0,545

Source: Data processed, 2023.

It is evident that each indicator within the research variable exhibits the highest cross-loading value on the variable it represents compared to the cross-loading values on other variables. These findings suggest that the indicators utilized in this study possess strong discriminant validity in constructing their respective variables. Alongside evaluating cross-loading values, another method to assess discriminant validity involves examining the average variance extracted (AVE) value for each variable, which should exceed 0.5 for a robust model.

Table 9 – Average Variant Extracted (AVE)

Variable	AVE
PERFORMANCE	0,667
KTA	1,000
KTA*JRI	0,680
KTA*BO	1,000

Source: Data processed, 2023.

Composite reliability serves to assess the reliability of indicators within a variable. A variable is deemed to meet composite reliability standards if it exhibits a composite reliability value exceeding 0.7. The subsequent section presents the composite reliability values for each variable utilized in this study:

Table 10 – Composite Reliability

Variable	Composite Reliability
PERFORMANCE	0,923
KTA	1,000
KTA*JRI	0,927
KTA*BO	1,000

Source: Data processed, 2023.

The composite reliability values for all research variables surpass 0.7. These outcomes signify that each variable has attained the composite reliability threshold, indicating a high level of reliability across all variables. To fortify the reliability assessment via composite reliability, the Cronbach's alpha value can be utilized. A variable is considered reliable if its Cronbach's alpha value exceeds 0.7. Below are the Cronbach's alpha values for each variable:

Table 11 – Cronbach's Alpha

Variable	Cronbach's Alpha
PERFORMANCE	0,899
KTA	1,000
KTA*JRI	0,906
KTA*BO	1,000

Source: Data processed, 2023.

It can be seen that the Cronbach alpha value of each research variable is> 0.7. Thus these results can show that each research variable has met the requirements of the Cronbach alpha value, so it can be concluded that all variables have a high level of reliability. The purpose of this Multicollinearity test is to determine multicollinearity between variables by assessing the correlation between independent variables.

Table 12 – Multicollinearities Test

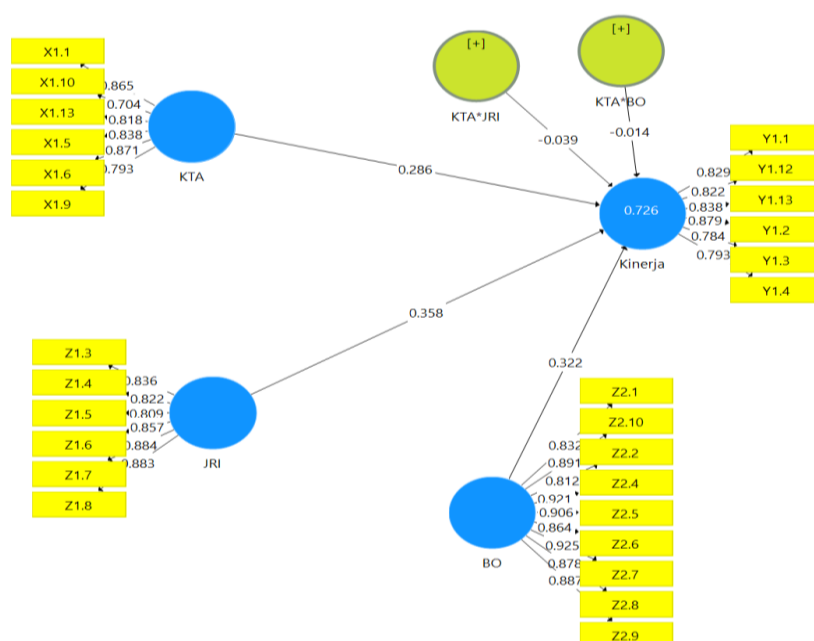| Inner VIF Values	VIF	Information
KTA →KM	3,356	Non multicollinearity
KTA*JRI →KM	1,768	Non multicollinearity
KTA*BO →KM	1,661	Non multicollinearity

Source: Data processed, 2023.

Figure 1 – Inner Model Evaluation (Source: Data processed 2023)

The Collinearity Statistics (VIF) results indicate the multicollinearity test outcomes for various interactions. The VIF value for the Budget Objective Characteristics variable influencing Management Performance stands at 3.356. Meanwhile, the Budget Objective Characteristics variable moderated by Organizational Culture on Management Performance records a VIF of 1.661. Additionally, the Budget Objective Characteristics variable moderated by Job Relevant Information on Marketing Performance yields a VIF of 1.768. When each VIF variable is below 5, it suggests that the multicollinearity test criteria are not violated. The assessment of the inner model involves evaluating Coefficient Determination (R2), Goodness of Fit Test, and Hypothesis Testing for Direct and Indirect Effects.

The visual representation exhibits the values of each indicator within the research variable, highlighting those indicators that have successfully passed the cross-loading test. The Coefficient Determination (R-square) serves as a metric to gauge the extent to which the dependent variable is influenced by other variables. Chin suggests that an R2 result of 0.67 or higher for the dependent latent variable within the structural model signifies a robust influence of the independent variable (the influencing factor) on the dependent variable (the influenced factor), categorizing it as strong. In cases where the result falls between 0.33 and 0.67, it indicates a moderate influence, while a result ranging from 0.19 to 0.33 is considered weak. This assessment is based on data processing conducted via SmartPLS 3.0.

Table 13 – Coefficient of Determination

	R square	Adjusted R
Management Performance	0,726	0,704

Source: Data processed, 2023.

The R-Square table presents the impact of the Budget Objective Characteristics variable on Management Performance, revealing a value of 0.726, which indicates a substantial and favorable influence. Additionally, the Adjusted R-square, assessing the effect of Budget Objective Characteristics on Management Performance, yields a value of 0.704, also reflecting a strong impact. To evaluate the goodness of fit, the Q-Square value is employed. Similar to the coefficient of determination (R-Square) in regression analysis, the Q-Square measures the model's fit with the data. A higher Q-Square value signifies a better fit or alignment of the model with the dataset. The calculation results of the Q-Square are as follows:

$$Q\ Square = 1 - [(1 - R^2_1) \times (1 - R^2_2)] = 0,912$$

From the computed results, the Q-Square value stands at 0.912 or 91.2%. This value represents the extent to which the research model explains the variance in the research data, accounting for 91.2%. The residual 8.8% variance is attributed to factors beyond the scope of this study. These findings suggest that the research model exhibits a strong level of goodness of fit, implying a well-aligned model with the data. Path coefficient and P-Value assessments are utilized to gauge the strength of the influence or impact of the independent variable on the dependent variable.

Table 14 – Path coefficient and P-values

No	Variable	*Path coefficient*	*P-values*	Information
1	KTA > KM	0,286	0,030	Positive and significant effect
3	KTA*JRI > KM	-0,039	0,682	No Effect
2	KTA *BO > KM	-0,014	0,915	No Effect

Source: Data processed, 2023.

DISCUSSION OF RESULTS

Based on the results of Path Analysis, it is known that the P-value between the independent variable Budget Objective Characteristics affects the dependent variable

Management Performance with a coefficient of 0.286 and p-values 0.030, meaning that Budget Objective Characteristics are able to improve the managerial performance of the Badung Regency Bappeda apparatus. The achievement of a good budget performance is inseparable from the characteristics of budget objectives; it is because all obstacles in budgeting such as lack of clarity of budget objectives, limited time to manage the budget, and lack of participation from organizational members can be anticipated. Effectiveness in budgeting will also increase because of the clear direction of budget objectives that can improve the performance of organizational members as budget managers. Budget preparation participation such as providing information, inputting opinions, supervising and swiftly revising if an error occurs can improve budget performance. Research conducted by Mohamed et al., (2015), Khaddafi et al., (2015), and Derfuss, (2016), found that budget participation has a positive effect on performance. Research (Gestariana, 2018), (Syukur, 2019), found that the five components of Budget Objective Characteristics have a positive effect on managerial performance. This means that if the budget objectives are clear, specific, and understandable, the performance of local government officials will be higher and more accountable. The existence of goals or targets to be achieved will direct the formation of an effective and efficient budget so that the predetermined performance achievements will also be achieved along with accurate budgeting.

Based on the results of Path Analysis, it is known that the P-value between the moderating variable Job Relevant Information is not able to strengthen the influence of the independent variable Budget Objective Characteristics on the dependent variable Performance with a coefficient of -0.039 with p-values 0.682. This means that Job Relevant Information has not been able to moderate the Budget Objective Characteristics variable on the managerial performance of the Badung Regency Bappeda apparatus. This is because there are external factors, namely compensation and information management skills that affect the managerial performance of the Badung Regency Bappeda apparatus. Research conducted by Alam, (2018) job relevant information provided by employees is adjusted to the compensation received so that it has not been able to affect management performance. Syukri et al., (2019), Saraswati, (2019) in their research found that information about the budget is not necessarily well received so it does not rule out the possibility that performance will always be contrary to the goals to be achieved. Another factor that causes managerial performance to not be maximized is the frequent rotation of positions so that subordinates must adjust to the new leadership.

Based on the results of Path Analysis, it is known that the P-value between the moderating variables of Organizational Culture is not able to strengthen the influence of variables on the dependent variable Management Performance with a coefficient of -0.014 with p-values 0.915. This means that Organizational Culture has not been able to increase the influence of Budget Objective Characteristics on the managerial performance of the Badung Regency Bappeda apparatus. This means that the values, attitudes and behavior of the members of the organization as a whole provided by the OPD Bappeda Badung Regency do not affect employee performance. Indajang et al., (2020) in his research that the application of organizational culture is related to the innovative creative culture of employees, the difference in mindset possessed by junior and senior employees is a factor in the ineffectiveness of organizational culture on improving managerial performance. Hidayah et al., (2020) in the work culture of civil servants has been running properly, namely working according to their respective duties and functions that have been ordered by their direct superiors, so that if there is an increase or decrease in work orientation as in the indicators of organizational culture variables (in theory) it will not affect the performance of these civil servants.

CONCLUSION

Based on the results of data analysis and discussion that has been carried out, it can be concluded that Budget Objective Characteristics affect management performance. Job Relevant Information is unable to strengthen the influence of budget goal characteristics on

management performance. Organizational Culture is unable to strengthen the influence of budget goal characteristics on management performance. This study produces several suggestions that can be taken into consideration for local governments. The first suggestion is that the Regional Government is advised to classify the assessment of the performance achievements of OPD Bappeda Badung Regency employees in terms of planning, organizing, and supervising, in order to clarify the basis for performance success. Second, the Regional Government is advised to hold training / training to equalize employee understanding in using administrative systems to accelerate OPD activities. Further research can be carried out by developing variables related to employee abilities and administrative technology system innovation.

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