



Innovative budget implementation approach in South Nias: organizational commitment as moderator

Samanoi Halowo Fau¹, Marselino Wau², Samalua Waoma³

^{1,2,3}, Akuntansi, Universitas Nias Raya, Teluk Dalam, Kabupaten Nias Selatan

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ABSTRACT

This study aims to determine the effect of budget participation, budget target clarity and budget realization with organizational commitment as a moderating variable in South Nias Regency. The population in this study were 189 people from 63 OPD Departments / Agencies. The sampling technique used was 28 SKPDs selected using cluster sampling. Thus, the total sample was 84 respondents. This type of research is quantitative research. The analytical tool used is the Likert scale. The results of this study indicate that budget participation and budget target clarity significantly affect budget realization in South Nias Regency. Organizational commitment cannot moderate the effect of budget participation and budget goal clarity on budget realization in South Nias Regency. This study uses descriptive statistical and partial least squares analysis with Smart PLS 4.0 software.

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Corresponding Author:

Samanoi Halowo Fau
Akuntansi,
Universitas Nias Raya,
Teluk Dalam, Kelurahan Pasar Teluk Dalam, 22865, Indonesia,
Email: samfau@uniraya.ac.id

INTRODUCTION

The annual financial plan of the local government that the Regional House of Representatives approves is known as the Regional Revenue and Expenditure Budget (APBD). APBD has always been a benchmark for the progress of the Indonesian nation (Wandari et al., 2021). The growth of development, whether economic growth or infrastructure development, is the target of APBD itself. Hence, it is the government's responsibility to determine budget policies to maintain economic growth and development stability without external assistance, meaning that total expenditure should be at most total revenue (Luthfi Utama et al., 2023). Budget Realization is one component of the government's financial statements. According to (Febrianty Milenia et al., 2022), the goal of reporting on the budget realization is to provide insights into the economic performance and expenditure of the reporting entity during a specific time the realization and budget of the reporting entity. The comparison between the budget and its realization indicates the

achievement of agreed targets between the legislative and executive branches by regulations (Iqbal et al., 2021), (Rahman et al., 2021).

Ineffective budget realisation has a negative impact on the performance of the South Nias local government, including low effectiveness of programs and activities, delays in budget absorption which causes the budget to accumulate at the end of the year and is not fully absorbed, mismatches between budget and realisation due to poor budget management and unanticipated changes in community needs, decreased accountability and transparency which reduce public trust in government, and a negative influence on regional economic growth due to obstruction of infrastructure development (Syukri, 2020). Improving the effectiveness of budget realisation requires increased participation in budget preparation, clarity of budget targets, and stronger management support and improved managerial capacity of budget managers.

Optimal budget planning is a crucial step that must be taken before budget realization. A critical measure of the success of government initiatives or policies is the realization of the budget. In general, reaching estimated targets within a given timeframe is referred to as budget realization (Mulyanti & Fitri, 2023). (Aziz & Shah, 2021) The degree of physical realization and adherence to the planned budget, as stated in the work plan for the fiscal year, can be used to determine how effective budget absorption is. The budget absorption should reach 50% at the halfway point of the year and 100% by the end of the year. According to (Rifai et al., 2016) and (BrunMartos & Lapsley, 2017), delays in the budget absorption process are typical and lead to low absorption rates at the start of the year and buildup at the end. This phenomenon is equally evident in today's circumstances. This happened because the realization value did not reach or exceed the budget, while according to (Halim & Kusufi, 2014), if the achievement of expenditure realization is between 90% and 100%, then the expenditure budget is said to be less efficient. Table 1.2 shows that the budget prepared by the South Nias District Government could be more effective as the percentage value of realization does not reach 100%. According to Mardiasmo (Hastutik & Riduwan, 2018), the effectiveness of budget preparation is indicated when the effectiveness ratio value reaches 100%, signifying the achievement of program results against set targets.

The table shows that the South Nias District Government's planning attempts could have been more effective. This is demonstrated by the fact that, despite increasing annually, the local government's revenue and expenditure budgets do not correspond with the actual results attained. This disparity suggests that ineffective managerial budget implementation has resulted from the budget realization as assessed by planning. However, (Hidayat, 2020), (Anwar et al., 2021) describe planning as a procedure that entails choosing policies and a set of actions to be carried out while accounting for both present and future circumstances. Providing rules and processes for implementing goals, policies, procedures, budgeting, and work plans is the primary goal of planning to be achieved.

Participation is the process of joint decisionmaking. Many people are involved in the decisionmaking process, which has longterm effects on all parties. In the management process, middle and lowerlevel managers are essential (Wandari et al., 2021). "budget participation" describes how managers actively participate in budgeting at their particular managerial responsibility centres (Anggreni & Dewi, 2022; Romario et al., 2019). It involves intermediate and lowerlevel managers taking part in the decisionmaking process. These managers facilitate their actualization and enhance performance through participatory budgeting (A. Rahman et al., 2021). The efficiency of regional devices in organizing and carrying out governmental functions, such as staffing, negotiating, planning, organizing, coordinating, evaluating, and representing, is the critical Indicator of the performance of local governments indicators (Brilianti & Lutfi, 2020). Budget information will help top management evaluate functional budget realization and distribute rewards and punishments (Wandari et al., 2021). In this context, a budget is essential to designing local government motivation systems to improve their performance (Wanarni, 2020). Compared to when targets are unclear, managers' productivity can be significantly increased, and

they will be more motivated to execute to the best of their abilities when budget objectives are clear objectives (Sari & Mohklas, 2019). In other words, the clarity of budget objectives is expected to improve managers' budget realization in achieving company goals. The indicators to clarify budget objectives are objectives, budget realization, standards, time frames, priority targets, difficulty levels, and coordination.

According to (Mardiasmo, 2018), the clarity of budget objectives is a manifestation. To successfully execute regional autonomy, resources must be managed in a cost-effective, efficient, effective, fair, and equitable way, finally resulting in public accountability. Well-structured budgets are essential for realizing the intended budget and promoting community accountability. (Kharisma P et al., 2021) Objectives are the goal of the budget as a planning tool. With a budget, organizations know what needs to be done and the direction of policies made.

According to (Sari & Mohklas, 2019), organizational commitment is the attachment of individuals. Strong organizational commitment is essential for inspiring workers to strive toward the organization's objectives, cultivating a positive attitude, and putting forth their best effort on behalf of the company (Cahyadi, 2023). Employees with low organizational commitment may prioritize personal interests over company goals. Given the conflicting findings in current research, this study investigates how budget participation and clear objectives impact budget realization, moderated by organizational commitment, in the South Nias District Government. The goal is to provide insights for leaders on participatory budgeting.

RESEARCH METHOD

The South Nias Regency Regional Government conducted a study with a sample of 84 respondents from 28 SKPDs using cluster sampling. Data were collected through direct surveys using a closed dichotomous choice approach. The study employed quantitative methods and analyzed data using Partial Least Squares (PLS) with Structural Equation Modeling (SEM) using SmartPLS4 software.

According to (Hair et al., 2019), The Second Order model is the research methodology used in this study. This study investigates how information technology and human resource competency affect the quality of financial reports produced by the South Nias Regency Regional Government. The internal control system will also be considered as a moderator variable. This study will examine the degree to which the internal control system moderates the relationship between information technology, human resource skills, and the calibre of financial reports using the second order model." Convergent validity is assessed by the outer model test, which compares the factor loading values on the latent variables to the predicted indicators. The values of factor loading ought to exceed 0.70. Comparing the loading values on the targeted construct to those on other constructs – referred to as crossloading factors – allows one to evaluate discriminant validity. If a construct's composite reliability, as shown by the latent coefficient display, is more than 0.70, it is deemed dependable. Above 0.50 is the predicted Average Variance Extracted (AVE) value. Cronbach's Alpha supports the results of composite reliability, and variables are considered reliable if their Cronbach's Alpha values are more than 0.70.

The Structural Model Test The (Inner Model) is composed of multiple indicators: Predictive Relevance (Q²), also known as Stone-Geisser's test, evaluates the model's predictive power. The coefficient of determination (R²) divides Rsquared values into three categories: 0.67 as significant, 0.33 as moderate, and 0.19 as weak. The goodness of fit model is assessed using the Goodness of Fit Index (GoF), with a Q² value of 0.02, denoting low predictive relevance, 0.15, moderate predictive relevance, and 0.35, high predictive relevance. The squared Fvalue can be interpreted as follows: 0.02 denotes a minimal influence on the model, 0.15 denotes a moderate influence, and 0.35 denotes a considerable impact on the structural level.

Evaluation of the Measurement Model

Measurement of Outer Loading, AVE, CR, and CA.

Next, validity testing is conducted based on Average Variance Extracted (AVE), reliability testing based on Composite Reliability (CR), and reliability testing based on Cronbach's Alpha (CA). The following are the values of AVE, CR, and CA for each Indicator or variable in this study:

Table 3. AVE, CR, and CA values of each Indicator

Measurement Items	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability	Ave
BP 1	Participation in the compilation of estimates	0.839	0.955	0.964	0.815
BP 2	Satisfaction felt in budgeting	0.904			
BP 3	Human Resource Control	0.897			
BP 4	The need to give an opinion	0.916			
BP 5	The amount of influence on the determination of the final budget	0.927			
BP 6	Often, superiors ask for opinions when the budget is being prepared	0.933			
CBT 1	That means the budget target issued should be apparent where the target is.	0.909	0.766	0.864	0.680
CBT 2	Specific, meaning that before the issuance of the budget, the budget must be detailed in advance.	0.892			
CBT 3	Understand, meaning that the budget targets can be understood by those who accept to reduce certain parties' misunderstandings.	0.950			
BR 1	Budget Disbursement	0.943	0.726	0.845	0.645
BR 2	Budget Realization	0.922			
BR 3	Program implementation	0.947			
OC 1	Employee Willingness	0.888	0.843	0.905	0.762
OC 2	Employee Loyalty	0.954			
OC 3	Employee Pride	0.945			

Source: Author's Processed using Smart PLS 4.0, (2023)

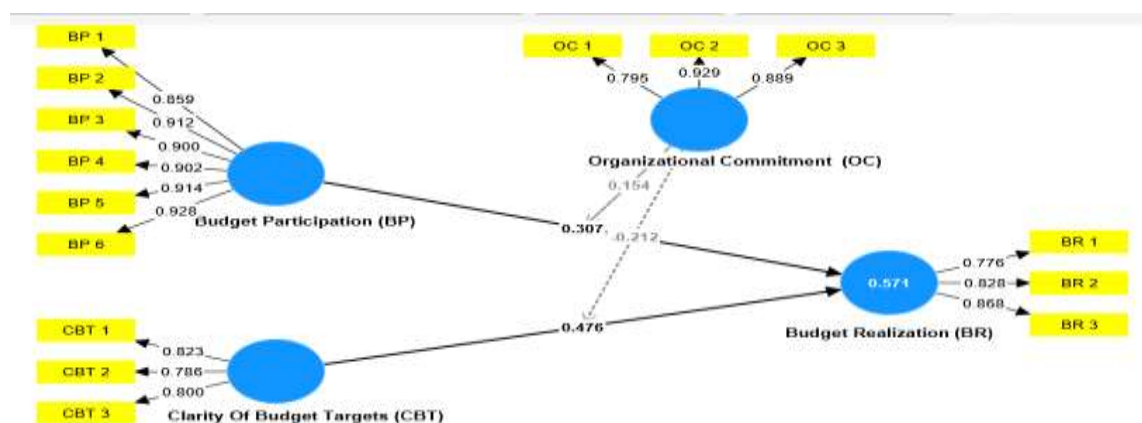


Figure 1. Path Chart by Loading Factor Value

Table 3 and Figure 1 show that all indicators or variables have Loading factor values of more than 0.70 for budget participation, budget objectives clarity, organizational commitment, and Budget Participation: Six items with Outer Loadings between 0.839 and 0.933 show high validity. The composite reliability is 0.964, Cronbach's Alpha is 0.955, and AVE is 0.815, indicating strong reliability and convergent validity. Key indicators include BP6 (87.04%) and BP5 (85.93%). Clarity of Budget Objectives: Three items with Outer Loadings between 0.892 and 0.950 demonstrate strong validity. Composite reliability is 0.864, Cronbach's Alpha is 0.766, and AVE is 0.680,

reflecting good reliability and convergent validity. Key indicators are CBT3 (90.25%) and CBT1 (82.63%).

Three items with Outer Loadings between 0.922 and 0.947 exhibit strong correlations. Composite reliability is 0.845, Cronbach's Alpha is 0.726, and AVE is 0.645, showing good reliability and convergent validity. Key indicators are RA3 (89.68%) and RA1 (88.92%). Organizational Commitment: Three items with Outer Loadings between 0.888 and 0.954 reveal strong validity. Composite reliability is 0.905, Cronbach's Alpha is 0.843, and AVE is 0.762, indicating reliable and valid measurement. Key indicators are OC2 (91.20%) and OC3 (89.30%).

a. *FornellLacker Criterion.*

Discriminant validity is evaluated by ensuring that the square root of a variable's AVE is greater than its correlations with other variables, according to Fornell and Lacker's criteria. This confirms that the variables are theoretically and empirically distinct.

Table 4. *FornellLacker Criterion*

	Budget Participation (BP)	Budget Realization (BR)	Clarity Of Budget Target (CBT)	Organizational Commitment (OC)
Budget Participation (BP)	0.903			
Budget Realization (BR)	0.513	0.825		
Clarity Of Budget Target (CBT)	0.313	0.628	0.803	
Organizational Commitment (OC)	0.261	0.432	0.555	0.873

Source: Author's Processed using Smart PLS 4.0, (2024)

To ensure discriminant validity, a variable's AVE must be higher than its correlations with other variables. Budget participation's AVE exceeds its correlations with budget realization (0.513), organizational commitment (0.261), and clarity of budget targets (0.313). Similarly, the AVEs for organizational commitment, budget objective clarity, and budget realization are all greater than their correlations with other variables.

b. *Heterotrait Monotrait Ratio (HTMT)*

Table 5. *HTMT*

	Budget Participation (BP)	Budget Realization (BR)	Clarity Of Budget Targets (CBT)	Organizational Commitment (OC)	Organizational Commitment (OC) x Budget Participation (BP)	Organizational Commitment (OC) x Clarity Of Budget Targets (CBT)
Budget Participation (BP)						
Budget Realization (BR)	0.586					
Clarity Of Budget Targets (CBT)	0.376	0.824				
Organizational Commitment (OC)	0.276	0.526	0.694			
Organizational Commitment (OC) x Budget Participation (BP)	0.313	0.133	0.083	0.056		
Organizational Commitment (OC) x Clarity Of Budget Targets (CBT)	0.088	0.241	0.021	0.106	0.621	

Source: Author's Processed using Smart PLS 4.0, (2024)

(Hair et al., 2019) recommends that many people believe that the HTMT measure is a more accurate and sensitive indicator for determining discriminant validity. It is advised that the value be less than 0.90. The test findings show that the variable pair's HTMT value is less than 0.90, indicating that this investigation successfully achieved discriminant validity. More so than the variance partitioning on other variable items, the variable efficiently partitions the variance of the measurement item.

c. Cross Loading

Tabel 6 *Cross Loading*

	Budget Participation (BP)	Budget Realization (BR)	Clarity Of Budget Targets (CBT)	Organizational Commitment (OC)	Organizational Commitment (OC) x Budget Participation (BP)	Organizational Commitment (OC) x Clarity Of Budget Targets (CBT)
BP 1	0.859	0.520	0.225	0.170	0.241	0.056
BP 2	0.912	0.494	0.259	0.233	0.298	0.125
BP 3	0.900	0.478	0.388	0.255	0.246	0.006
BP 4	0.902	0.384	0.265	0.199	0.293	0.116
BP 5	0.914	0.383	0.308	0.252	0.297	0.123
BP 6	0.928	0.480	0.258	0.303	0.280	0.039
BR 1	0.429	0.776	0.433	0.286	0.123	0.179
BR 2	0.356	0.828	0.464	0.406	0.073	0.274
BR 3	0.474	0.868	0.628	0.375	0.093	0.070
CBT 1	0.402	0.503	0.823	0.462	0.027	0.025
CBT 2	0.156	0.469	0.786	0.356	0.087	0.012
CBT 3	0.195	0.536	0.800	0.509	0.056	0.007
OC 1	0.157	0.322	0.330	0.795	0.040	0.026
OC 2	0.331	0.452	0.555	0.929	0.048	0.094
OC 3	0.160	0.335	0.546	0.889	0.047	0.135
Organizational Commitment (OC) x Budget Participation (BP)	0.304	0.116	0.070	0.025	1.000	0.621
Organizational Commitment (OC) x Clarity Of Budget Targets (CBT)	0.057	0.199	0.018	0.082	0.621	1.000

All measurement items for budget participation, budget realization, clarity of budget objectives, and organizational commitment show stronger correlations with their respective variables than with other variables. This confirms that discriminant validity is achieved using the crossloading method.

Structural Model Evaluation

a. Nilai Inner Model VIF

Before testing the hypothesis of Evaluating the structural model, it is necessary to look at whether variables are multicollinear and to do so by applying the VIF or Inner VIF statistical measure value; it must be below 5. (Hair et al., 2019)

Tabel 7. Inner VIF

	VIF
Budget Participation (BP) > Budget Realization (BR)	1.272
Clarity Of Budget Targets (CBT) > Budget Realization (BR)	1.513
Organizational Commitment (OC) > Budget Realization (BR)	1.483
Organizational Commitment (OC) x Budget Participation (BP) > Budget Realization (BR)	1.854
Organizational Commitment (OC) x Clarity Of Budget Targets (CBT) > Budget Realization (BR)	1.681

Source: Author's Processed using Smart PLS 4.0, (2024)

The estimation results are from Table 6 above. When a VIF score is less than 5, it indicates that there is little multicollinearity between the variables. These results provide more evidence for the reliability and objectivity of parameter estimation in SEM PLS.

b. Structural Model Testing / Hypothesis Testing and FSquare Value Table 7 Structural Model Testing, Hypothesis Testing and FSquare Value

Hipotesis	Pernyataan Hipotesis	Path Coefficient	Pvalue	T Statistics (O/STDEV)	95 % selang kepercayaan Path Coefficient		F square/Upsilon V
					Batas Bawah (2,5%)	Batas Atas (97,5%)	
H1	Budget Participation (BP) > Budget Realization (BR)	0.307	0.010	2.581	0.098	0.568	0.173
H2	Clarity Of Budget Targets (CBT) > Budget Realization (BR)	0.476	0.000	3.601	0.198	0.730	0.348
H3	Organizational Commitment (OC) x Budget Participation (BP) > Budget Realization (BR)	0.154	0.381	0.875	0.061	0.600	0.045
H4	Organizational Commitment (OC) x Clarity Of Budget Targets (CBT) > Budget Realization (BR)	0.212	0.103	1.629	0.540	0.053	0.142

Source: Author's Processed using Smart PLS 4.0, (2024)

Numerous inferences can be drawn from the outcomes of the hypothesis testing that were previously presented: The first hypothesis (H1) is accepted, showing a significant positive correlation between budget participation and realization, with a path coefficient of 0.307, a p-value of 0.010, and a t-statistic of 2.581. The impact of budget participation on realization ranges from 0.098 to 0.568 with 95% confidence. An f^2 value of 0.173 highlights its significant structural impact. To maximize budget realization, enhance participation, communication, resources, monitoring, and incentives. This research provides practical guidance for improving budget realization through increased budget participation.

The second hypothesis (H2) significantly influences the clarity of budget objectives on budget realization. Given that the tstatistic is $3.601 > 1.96$, the path coefficient is 0.476, the pvalue is $0.000 < 0.05$, and the budget realization will grow with any change in the clarity of the budget objectives. Within a 95% confidence interval, the significant effect of budget objective clarity on budget realization increases from 0.198 to 0.730. Budget objective clarity is having a moderate impact at the structural level ($f^2 = 0.348$). This result emphasizes how crucial it is to have welldefined budget targets in order to achieve favourable budget results, increasing budget realization to reach 0.730. Therefore, steps to improve budget realization include enhancing the clarity of budget objectives, which is critical in achieving set budget targets. This is deemed crucial in increasing budget realization by 0.730.

The third hypothesis (H3) is rejected as it did not prove significant, indicating that The lack of management support and involvement in implementing budget participation policies makes it clear that organizational commitment cannot attenuate the influence of budget participation on budget realization. Organizational commitment is only limited if management proactively

emphasizes budget participation as a critical decisionmaking component. Furthermore, ambiguous policies on implementing budget participation may cause poor awareness and motivation inside the company. Organizational commitment's capacity to mitigate its impact on budget realization may be further hampered by resistance or doubt about the advantages of budget participation. Furthermore, a f^2 value of 0.045 indicates that the moderating effect of organizational commitment on budget participation's influence is moderate at a structural level. An f^2 value less than 0.01 indicates a poor moderating impact, according to Kenny's (1998) moderating influence.

The fourth hypothesis (H4) is not rejected as organizational commitment does not significantly moderate the impact of budget target clarity on budget realization. With a t -statistic of 1.629 and a p -value of 0.103, the moderation effect is minimal (coefficient = 0.212). This indicates that the relationship between budget realization and objective clarity is largely independent of organizational commitment. Inconsistent dedication and organizational barriers, along with external factors, may reduce the moderating effect. However, an f^2 value of 0.049 suggests that organizational commitment has a significant moderating influence at the structural level.

Evaluation of Goodness and Fit of the Model

PLS structural equation modelling (SEM) analysis based on variance is performed to test prediction-focused models. Many metrics, such as R^2 , Q^2 , SRMR, PLS prediction, and robustness, have been developed to assess the acceptability of the suggested model (Hair et al., 2019).

a. R^2 dan Q^2

Table 8 R^2 dan Q^2

	R^2	Q^2
Budget Realization (BR)	0.571	0.298

Source: Author's Processed using Smart PLS 4.0, (2024)

R^2 statistical measure

From the previously reported management outcomes, it is clear that the budget realization variable (BR) in this inquiry has an R^2 value of 0.571. This figure indicates that the independent factors looked at in the study can explain 57.10% of the budget realization amount. The structural model's endogenous latent variable R^2 result of 0.571 indicates that the influence of exogenous variables (those that have an effect) on endogenous variables (those that are affected) is modest.

Q^2 statistical measure

The Q^2 value is 0.298, indicating moderate prediction accuracy. This means the research model explains 29.8% of the variance in the data, with the remaining 70.2% attributed to external variables. The model demonstrates a substantial degree of goodness of fit.

Standardized Root Mean Square Residual (SRMR)

The Standardized Root Mean Square Residual (SRMR) compares the estimated model correlation matrix with the data matrix. Hair et al. (Yamin, 2022) suggest that an SRMR value below 0.08 indicates a good fit, while Karin Schmelleh et al. (2003) consider an SRMR between 0.08 and 0.10 as adequate.

Table 10 SRMR

	Estimated model
SUMMER	0.083

The estimated value of the model shows a good fit, as it is more than 0.083 but less than 0.10. The actual data explain the link between the variables in the model

Table 11.*The goodness of Fit Index (GoF Index*

errata Commuality	errata R square	GoF Index
0,843	0,571	0,694

The Goodness of Fit (GoF) Index evaluates both the structural and measurement models, with values of 0.1, 0.25, and 0.36 indicating low, medium, and high fit, respectively. A GoF Index of 0.694 indicates a high level of fit between the model and empirical data.

PLS Predict

Table 12.*PLS Predict*

Item	Model PLS			Model LM		
	RMSE	MAE	Q ² _predict	RMSE	MAE	Q ² _predict
BR 1	0,519	0,340	0,179	0,611	0,403	0,137
BR 2	0,633	0,467	0,223	0,706	0,512	0,032
BR 3	0,574	0,412	0,327	0,613	0,464	0,234

PLS, a type of SEM analysis used for prediction, is evaluated by comparing its RMSE and MAE values to those of a linear regression model. According to Hair et al. (2019), a lower RMSE or MAE in the PLS model indicates better predictive power, showing its effectiveness compared to the linear regression model.

CONCLUSION

To enhance budget participation, management should conduct regular workshops and seminars to train employees on its importance, ensure active involvement from top management, and implement a fair incentive system for significant contributions to budget preparation. Clear SMART (Specific, Measurable, Achievable, Relevant, Timebound) objectives should be developed, with improved communication between management and the budget team, and regular monitoring and evaluation of objective achievement. Additionally, long-term programs to increase employee awareness and commitment should be established, organizational barriers to commitment should be identified and removed, and policies supporting budget participation should be strengthened by involving employees in decision-making. Research shows that budget achievement is influenced by budget participation and clarity of objectives. However, organizational commitment does not significantly moderate these impacts due to insufficient management involvement and ambiguous policies. To address these issues, management should improve support and consistency in budget participation policies, address organizational barriers, enhance commitment to budget objectives, and consider external factors in future research.

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