The Effect of Budget Planning, Budget Implementation and Human Resources Competency on Budget Absorption in Bukittinggi City Regional Government

Anne Putri, Novi Herawati
Institut Teknologi dan Bisnis Haji Agus Salim Bukittinggi Bukittinggi, Indonesia
anne_kop10@yahoo.com

Abstract

This study aims to determine how the influence of budget planning, budget execution and human resource competence on budget absorption in the of Government Bukittinggi City. This research was conducted at the Local Government Organization of the City of Bukittinggi. The research method used is quantitative data analysis. The sample determination technique uses a purposive sampling technique, namely 11 regional apparatus organizations that are sampled, namely regional apparatus organizations whose budget realization at the end of 2020 is less than 91%. The target population of the study were Budget Users (BU), Budget User Authorizations (BUA), Head of Planning and/or Finance Subdivision, Technical Implementation Officers (TIO), and Expenditure Treasurers in each Regional Apparatus Organization, so the total sample was 55 respondents. The method of data collection was done by questionnaire, multiple regression analysis using the Smart PLS program. The results showed that Budget Planning, Budget Execution had a positive and significant effect on Budget Absorption, while Human Resource Competence had a positive but not significant effect on Budget Absorption in the Bukittinggi City Government.

Keywords: Budget Planning, Budget Execution , Competency of Human Resource, Budget Absortion

1. Introduction

The regional financial management cycle is the stages that the government must do in managing regional finances so that financial management is in accordance with efficient, effective, transparent and accountable economic principles. Basically managing regional finances is managing the budget. The budget in a country has a very important role in running the wheels of government. One of the functions of the budget is as a planning and control tool.

Budget absorption is one indicator that shows the success of a program or policy that has been carried out by a government (Anfujatin, 2016). The ratio of realization to budget proves that the budget has been absorbed in various programs that have been set.

One of the problems in the government budget is that budget absorption tends to be low at the beginning of the year and accumulates at the end of the year causing uneven budget absorption (Suwarni, 2018). In developing countries such as Indonesia, in general, there are uniform problems in budget absorption which are called "slow back-loaded", meaning that absorption is low at the beginning to the middle of the fiscal year, but increases significantly at the end of the fiscal year (World Bank, 2015). The low absorption of the budget has become a classic problem that occurs every year. The delay in the realization of the budget that has accumulated at the end of the year has an impact on the quality of government performance. This problem can hamper existing projects and ultimately disrupt the rate of economic growth in the area (Iqbal, 2018).

Based on the financial statements of the City of Bukittinggi in the first and second semesters of the Bukittinggi City Budget for the 2020 FY, the budget absorption of the Bukittinggi City Government in the first semester of 2020 was less than 30%, while at the end of the year it reached almost 92%. This realization increased significantly in the fourth quarter or in the second semester of 2020.

Dadan Ramadhani and Indi Zaenur Anisa (2017) stated that Budget Planning, Quality of Human Resources and Budget Execution have a positive and significant impact on Budget Absorption. Meanwhile, according to Veti Yuliani (2020) concluded that Budget Planning and Budget Execution have a positive effect on Budget Absorption while HR Competence has no effect on Budget Absorption.

Binti Zulaikah (2018) proves that simultaneously Budget Planning, Budget Execution, Human Resources and Procurement of Goods/Services have a negative effect on the Accumulation of Budget Absorption. The same thing was also conveyed by Sasmita Atika Sari et al (2020) concluding that Budget Execution Planning, and HR Competence had an effect on the Level of Budget Absorption while Administrative Recording had no effect. Meyulinda Aviana Elim et al stated that budget planning, budget implementation for the implementation of goods/services, commitments and the bureaucratic environment partially and simultaneously affect budget absorption.

Based on the phenomenon and the inconsistency of several previous research results as described above, the authors are interested in re-examining with a different object with the title "The Influence of Budget Planning, Budget Execution and Human Resource Competence on Budget Absorption in the Local Government of Bukittinggi City.

2. Literature Review

The Effect of Budget Planning on Budget Absorption

Septianova (2013) states that immature budget planning will also result in the Budget Implementation Document (DPA) needing to be revised. The DPA revision caused the schedule of activities to be changed, so that the implementation time was delayed. Activities and programs also cannot be implemented until the approval of the DPA revision is ratified (Yumiati et al, 2016).

According to Zarinah (2016) planning as a budgeting reference is basically a process to prepare income, expenditure, and financing plans for a certain period of time. Immature planning aspects in determining the budget will have an impact on not running a good work program, this is due to the misalignment between budget planning and work programs to be implemented so that it becomes one of the factors causing the lack of budget absorption (Putri, et al, 2017).

Therefore budget planning is one of the criteria in budget absorption that must be fulfilled, because good budget planning will facilitate the implementation of budget implementation, so that when it is associated with financial managers, this will affect budget absorption (Ramdhani, et al, 2017).

According to Halim (2014) in Sudasri (2016), describing maximum budget absorption must also be followed by good budget planning. Maximum budget absorption without good budget planning can be said to be something that is impossible to achieve. So based on the theory and previous research, the following hypotheses can be put forward:

H1: Budget Planning has an effect on budget absorption

The Effect of Budget Implementation on Budget Absorption

Based on Law no. 1 of 2004, the budget year for the implementation of state/regional revenues and expenditures is a fiscal year covering a period of one year starting from January 1 to December 31. It can be said that, if the implementation of the budget is carried out in accordance with the stipulated time, the absorption of the budget will also be better. Based on this description, this study proposes the following hypothesis:

H2: Budget implementation affects the level of budget absorption.

The Influence of Human Resource Competence (HR) on Budget Absorption

Mardiasmo stated that the absorption of the budget has a large enough effect in encouraging economic growth. Each agency must regulate its expenditure so that it runs smoothly and can support the success of achieving national development targets. This means that to achieve good budget absorption, human resources must be managed properly as well. Even if you use sophisticated and reliable equipment, without the active role of adequate human resources, the equipment will not work optimally.

Another related factor that affects budget absorption is Human Resources (HR), which is an important unit that carries out the budgeting process to achieve the goals of an organization based on its quality, capabilities and competencies. The better the quality, ability, and competence of human resources, the easier it will be to achieve an organizational goal (Zulaikah, et al, 2018).

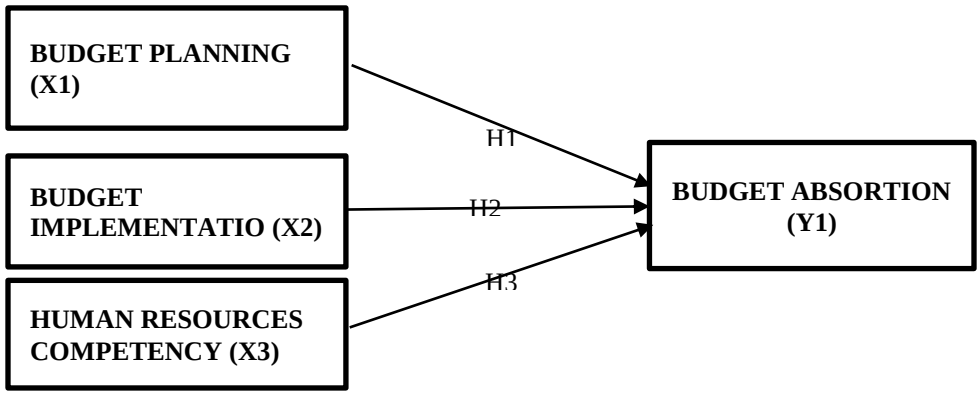
Putri (2014) in Wulandari (2018) suggests that highly competent human resources will be a distinct advantage in an organization as well as a supporter of organizational competitiveness in the era of globalization and facing the work environment and social conditions of society that are undergoing dynamic changes. This is no exception for every Regional Work Unit (SKPD) in carrying out every work program, especially in terms of budgeting. Moreover, with the regulation as a guideline in work, it is very necessary for employee competence to understand and make decisions. The determination of

the wrong human resources will lead to a decline in the quality of existing services, as well as the economic process in Indonesia, which will inevitably slow down because of the inability of human resources to manage the budget properly. With this, of course, the Government hopes to have reliable human resources who are able to manage the budget well, because the low quality of human resources will slow down the administrative service process. So based on the theory and previous research, the following hypotheses can be put forward:

H3: Human Resource Competence has an effect on Absorption Budget.

Figure 1

Empirical Research Model



3. Methods

This type of research is descriptive quantitative research with survey method. The research was conducted at the Regional Apparatus Organization (OPD) of the Bukittinggi City Government.

The population in this research is all OPD in Bukittinggi City Government which consists of 28 OPD. The sample used in this research is 11 OPD in Bukittinggi City Government. The sample selection criteria in this study were OPD whose budget realization at the end of 2020 was less than 91%. The questionnaires were filled out by employees holding positions in the field related to the budget, namely Budget Users (PA), Budget User Authorizations (KPA), Head of Planning and/or Finance Subdivision, PPTK (Activity Technical Implementing Officers), and Expenditure Treasurers in each OPD, so that the total the sample became 55 respondents.

In this study, there are three independent variables (influence variables) namely Budget Planning (X1), Budget Execution (X2) and Human Resource Competence (X3), while the dependent variable is Budget Absorption (Y).

The measurement of variables in this study is by using attitude measurement with the Likert method with an interval measurement scale using five scoring points, namely with a score of 1 to 5, where a score of 5 (SS = Strongly Agree), score 4 (S = Agree), score 3 (KS = Disagree), score 2 (TS = Disagree) and score 1 (STS = Strongly Disagree)

Analysis and Hypothesis Testing Techniques

The analytical technique used in this research is Structural Equation Modeling (SEM). The PLS-SEM analysis consists of two sub-models, namely the measurement model and the measurement model
model) or outer model and structural model or inner model.

Testing the hypothesis can be seen through the value of t-statistics and probability values. For hypothesis testing using statistical values, for alpha 5% the t-statistic value used is 1.96 (Muniarti et al., 2013). So that the criteria for accepting or rejecting the hypothesis are that Ha is accepted and H0 is rejected if the t-statistic > 1.96. To reject/accept the hypothesis using probability then Ha is accepted if the p value <0.05.

4. Results and Discussion

The research was conducted at the Regional Apparatus Organization (OPD) of the Bukittinggi City Government. The number of respondents in this study was 55 people. summary of respondent demographics as follows :

Table. 1 Characteristics of Respondent's

Data	Frequency	Percentage (%)
Gender		

Man	22	40%
Woman	33	60%
Respondent Education Level		
high school	5	9.1%
Diploma	5	9.1%
S1	33	60%
S2	12	21.8%
Respondent's length of work		
1-5 years	2	3.6%
6-10 years	5	9.1%
11-15 years	21	38.2%
>15 years	27	49.1%

Descriptive Analysis of Research Variables

The results of the descriptive analysis of budget absorption data in the Bukittinggi City Government can be concluded in the following table:

Table. 2 Results of Respondents' Level of Achievement (TCR)

Variabel	*Mean*	TCR	Ket
Budget Planning (X1)	3.98	79.7	Pretty good
Budget Implementation (X2)	3.87	77.4	Pretty good
Human Resources competency (X3)	3.84	76.8	Pretty good
Absorption Budget (Y)	3.58	71.6	Pretty good

5.1 Validity test

The validity test is a test measuring tool in the questionnaire. Validity means the extent to which the test can measure accurately and can be justified for its correctness. By using $\alpha = 0.05$ (5%) it is known r-value> rtable. If r- value <r-table, the questionnaire status is null. Gozali (2011) stated r-table in the statistical table (at a significance of 0.05 and two sides) with N = 62, the value obtained is 0.246.

Table. 2 Validity test

Variabel	r hitung	r Tabel	Ket
Absorption Buget (Y)			
Y1	0,429	0,246	Valid
Y2	0,753	0,246	Valid
Y3	0,727	0,246	Valid
Y4	0,809	0,246	Valid
Y5	0,465	0,246	Valid
Planning (X1)			
X1	0,782	0,246	Valid
X2	0,833	0,246	Valid
X3	0,837	0,246	Valid
X4	0,608	0,246	Valid
Administration (X2)			
X1	0,853	0,246	Valid
X2	0,661	0,246	Valid
X3	0,729	0,246	Valid
X4	0,739	0,246	Valid
Human Resources (X3)			
X1	0,437	0,246	Valid
X2	0,689	0,246	Valid
X3	0,660	0,246	Valid

X4	0,726	0,246	Valid
X5	0,784	0,246	Valid
Procurement Documents (X4)			
X1	0,718	0,246	Valid
X2	0,893	0,246	Valid
X3	0,855	0,246	Valid
X4	0,796	0,246	Valid
Changing The Supply Of Money (GU) (X5)			
X1	0,708	0,246	Valid
X2	0,623	0,246	Valid
X3	0,710	0,246	Valid
X4	0,544	0,246	Valid
Budget Change (Z)			
X1	0,310	0,246	Valid
X2	0,655	0,246	Valid
X3	0,681	0,246	Valid
X4	0,409	0,246	Valid
X5	0,669	0,246	Valid

5.2 Reliability Test

Reliability shows an understanding that an instrument can be trusted to be used as a data collection tool because the instrument is good. This test is carried out to determine whether the measuring instrument will get a consistent and consistent measurement if the measurement is repeated. By knowing the Cronbach's alpha value of 2 different variables. The independent variable (product, price, promotion, distribution), and the dependent variable (consumer decision), with a reliability value of 0.4 is not good. (Dwi Ratmono, 2013).

Table. 3 Realibility Test

Variabel	***Cronbach's Alpha***	**Batas Reliabilitas**	**Ket**
Planning (X1)	0,753	0,40	Reliabel
Administration (X2)	0,731	0,40	Reliabel
Human Resources (X3)	0,683	0,40	Reliabel
Procurement Documents (X4)	0,835	0,40	Reliabel
Changing The Supply Of Money (GU) (X5)	0,535	0,40	Reliabel
Budget Change (Z)	0,460	0,40	Reliabel
Absorption Budget (Y)	0,641	0,40	Reliabel

Based on table 3 above, it can be concluded that the alpha coefficient for Planning (X1) is 0.753 (> 0.40), Administration (X2) is 0.731 (> 0.40), Human Resources (X3) is 0.683 (> 0.40), Procurement Documents (X4) is 0.835 (> 0.40), Changing The Supply Of Money (GU) (X5) and distribution (X4) is 0.535 (> 0.40) Budget Change (Z) is 0,460 (>0.40) and Abosorption Budget (Y) is 0,641 (>0.40), . So it can be concluded that all research instruments are reliable, because the Cronbach alpha value is greater than the alpha coefficient value 0.40. means that the variables used are consistent and reliable.

5.3 Normality Test

This normality test was conducted to determine whether in the regression model, the confounding or residual variables had a normal distribution. The normality test aims to see whether the data to be analyzed is normal or not.

Table. 4 Normality Test

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	62

Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,34116976
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,066
Test Statistic		,108
Asymp. Sig. (2-tailed)		,071[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on table 4 above, it can be seen that the statistical test of normality using 1 Sample-KS shows the Asymp value. sig, (2-tailed) > (0.071 > 0.05). Thus it can be concluded that through statistical tests it is proven that the residual data is normally distributed.

5.4 Multicollinearity Test

The multicollinearity test aims to determine whether there is an intercorrelation (strong relationship) between the independent variables. One of the most accurate ways to detect the presence or absence of this multicollinearity symptom is to use the Tolerance and VIF (Variance Inflation Factor) methods.

The basis for taking the multicollinearity test is as follows:

1. Look at the tolerance value: if the tolerance value is greater than > 0.10, it means that there is no multicollinearity.
2. Looking at the VIF value: if the VIF value is less than <10.00, it means that there is no multicollinearity.

Table. 5 Multicollinearity Test

		Coefficients[a]	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Planning (X1)	,658	1,520
	Administration (X2)	,476	2,102
	Human Resources (X3)	,651	1,536
	Procurement Documents (X4)	,628	1,592
	Changing The Supply Of Money (GU) (X5)	,633	1,580
a. Dependent Variable: Absorption Budget (Y)			

Table5 above shows that there is no multicollinearity because the tolerance value of each variable is greater than 0.1 and the Variance Inflation Factor (VIF) value of each variable is less than < 10. It can be concluded that in this model there is no problem. multicollinearity.

5.5 Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation.

The basis for taking the heteroscedasticity test is as follows:

1. If the value of Sig. > 0.05 there is no heteroscedasticity
2. If the value of Sig. < 0.05 heteroscedasticity occurs

Table 6 Heteroscedasticity Test

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3,382	1,099		3,079	,003
	Planning (X1)	,098	,091	,171	1,078	,286
	Administration (X2)	-,138	,108	-,239	-1,283	,205

Human Resources (X3)	-,042	,069	-,097	-,607	,546
Procurement Documents (X4)	-,033	,064	-,083	-,515	,609
Changing The Supply Of Money (GU) (X5)	,024	,102	,038	,232	,817

a. Dependent Variable: RES_3

From table 6, the results of the heteroscedasticity test using the Glejser test obtained the value of Sig. of each independent variable is greater than (>) the confidence level (α) of 0.05. This shows that in this regression model there is no symptom of heteroscedasticity.

5.5 Hypothesis Test

a. Koefisien Determinasi (R^2)

Table. 7 Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.453[a]	.206	.135	2.44345

a. Predictors: (Constant), Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)

b. Dependent Variable: Y_Penyerapan Anggaran

From table 7 above, it is known that the R Square value is 0.206, this shows the variables of planning, administration, human resources, procurement documents, change of inventory money, as the independent variable has a less strong relationship of 20.6% with the budget absorption variable as the dependent variable, Adjusted R Square value of 0.125 means that the variable of budget absorption ability as the dependent variable can only be explained by the variables of planning, administration, human resources, procurement documents, Replacement of inventory money by 20.6%, while the remaining 79.4% can be explained by other variables. outside of this research

b. Simultaneous Test (Test F)

The F test is carried out to determine the effect of the independent variables on the dependent variable together, namely by using Fcount. F test analysis is done by comparing Fcount and Ftable. However, before comparing the F value, the level of confidence (1- α) and the degree of freedom = n - (k + 1) must be determined so that the critical value can be determined. Alpha (α) used in this study is 0.05 with a two-sided hypothesis (2 tails).

Table 8 Simultaneous Test (Test F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	86.493	5	17.299	2.897	.021[b]
	Residual	334.346	56	5.970		
	Total	420.839	61			

a. Dependent Variable: Absorption Budget (Y)

b. Predictors: Predictors: (Constant), Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)

In table 8 above, it can be seen that the F-count is 2.897 with a significant level of 0.021, therefore in the calculation of Fcount> Ftable (2.897> 2.369) and the significance level is 0.021<0.05. This shows that Ho is rejected and Ha is accepted, which means that the independent variables consisting of (Planning, administration, human resources, Procurement Documents, Changing The Supply Of Money,) together have a positive and significant effect on the dependent variable (Absorption Budget).

c. Partial Test (t)

Partial Test (t) is used to determine whether there is a significant (significant) relationship or influence between the independent variables (Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)) partially on the dependent variable.

Table. 9 Partial Test (t)

Coefficients[a]					
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	8.710	1.969		4.424	.000
	Planning (X1)	.304	.163	.273	1.862	.068
	Administration (X2)	.074	.193	.066	.385	.702
	Human Resources (X3)	.006	.124	.008	.052	.959
	Procurement Documents (X4)	.095	.115	.124	.827	.412
	Changing The Supply Of Money (GU) (X5)	.157	.183	.129	.859	.394
a. Dependent Variable: Absorption Budget (Y)						

Table 9 shows the results of the t test where the significant value of all variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5), has a value of 0.68, 0.702, 0.959, 0.412 and 0.394 high than 0.05 so it can be concluded that independen variable have effect positively but not significantly on Absorption Budget (Y).

d. Residual Test

The residual test with the budget change variable as the moderating variable is intended to prove the hypothesis that this variable can moderate the relationship between planning, administration, human resources, procurement documents, and changing the suppley of money variables on budget absorption.

Table. 10 Moderating Variable Regression Test Results

Coefficients[a]					
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	12.167	1.222		9.957	.000
	Planning (X1)	.191	.101	.262	1.882	.065
	Administration (X2)	.113	.120	.155	.945	.349
	Human Resources (X3)	.154	.077	.279	1.995	.051
	Procurement Documents (X4)	-.061	.071	-.123	-.861	.393
	Changing The Supply Of Money (GU) (X5)	.031	.114	.039	.273	.786
a. Dependent Variable: Z_Budget changes						

Table. 11 Residual Test Result

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.072	.556		3.723	.000
	Absorption Budget (Y)	-.057	.037	-.196	-1.550	.127
a. Dependent Variable: ABRES						

Table 10 and 11 shows the results of the residual test where the significant value of all variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5), has a value of 0.65, 0.349, 0.051, 0.393 and 0.786 and Absorption Budget (Y) has a value 0,127 high than 0.05 so it can be concluded that the variable of budget changes is a moderating variable that cannot strengthen the relationship between variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5) on the absorption budget (Y).

6. Conclusion

Based on the results of this study, several conclusions were obtained which are briefly presented as follows. Based on the F test, the independent variables consisting of (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) simultaneously or jointly have a positive and significant effect on the dependent variable (Budget Absorption). From the results of the partial test (t test), the significant values of all independent variables (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) have a positive but not significant effect on budget absorption. While the variable of budget change as a moderating variable is positive but is not able to moderate the relationship between the independent variables (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) and the dependent variable (budget absorption).
In testing the coefficient of determination (R^2) the value of 0.206 is obtained, meaning that as much as 20.6% the effect of the independent variables (Planning, Administration, Human Resources, Procurement Documents, Change Inventory Money) on the dependent variable (budget absorption) and the remaining 79.4% influenced by other variables outside of this study.

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Biographies

Anne Putri is a lecturer at the Magister of Management Institut Teknologi dan Bisnis Haji Agus Salim Bukittinggi.