

# The Influence of Budget Objective Characteristics and Decentralization Structure on the Performance of the Merangin Regency Youth and Sports Tourism Office

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**Abstract.** *This research aims to determine the influence of budgetary goal characteristics and decentralization structure on the performance of the Regional Device Organization Disparpora of Merangin Regency. The sample in this study is the Health Company using the probability sampling technique, resulting in 35 trial samples and 50 respondents for the research sample. The analysis methods used in this research are classical assumption tests, multiple linear regression analysis, and hypothesis testing with the aid of SPSS V 27 For Windows software. The method of data collection was through documentation and literature study. The research results conclude that the characteristics of the budget and the structure of decentralization together have a significant impact on the performance of the regional device organization of the Department of Tourism, Youth, and Sports of Merangin Regency.*

**Keywords:** *Characteristics of the Budget, Decentralization Structure, Performance of Regional Device Organizations*

**Abstrak:** Penelitian ini bertujuan untuk menentukan pengaruh karakteristik tujuan anggaran dan struktur desentralisasi terhadap kinerja Organisasi Perangkat Daerah Disparpora Kabupaten Merangin. Sampel dalam penelitian ini adalah Perusahaan Kesehatan menggunakan teknik pengambilan sampel probabilitas, yang menghasilkan 35 sampel percobaan dan 50 responden untuk sampel penelitian. Metode analisis yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis dengan bantuan perangkat lunak SPSS V 27 For Windows. Metode pengumpulan data dilakukan melalui dokumentasi dan studi literatur. Hasil penelitian menyimpulkan bahwa karakteristik anggaran dan struktur desentralisasi bersama-sama memiliki dampak signifikan terhadap kinerja organisasi perangkat daerah Dinas Pariwisata, Pemuda, dan Olahraga Kabupaten Merangin.

**Kata Kunci:** Karakteristik Anggaran, Struktur Desentralisasi, Kinerja Organisasi Perangkat Daerah

## 1. INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) is prepared based on a Performance Approach, which is a budgeting system that prioritizes the achievement of work results from the planned allocation of costs. Based on the Performance approach, the Regional Revenue and Expenditure Budget (APBD) is prepared based on specific targets to be achieved within one fiscal year. The budget becomes very important and relevant in local government, as it impacts Government Performance which is linked to the government's function in providing services to the community. The budget needs to be prepared in detail and involve leaders at every level of the organization. The involvement of leaders in budget preparation, especially in the Public Sector Budget, is expected to have a positive impact on the performance of the services provided. The characteristics of the budget are the main determinants inherent in the budget system that can be accepted for various budget implementations. One of the purposes contained in the characteristics of the

budget is an effort to improve the accuracy of the budget, so that the control that will be carried out can be more manageable.

The budget within the scope of the Public Sector is a multifunctional policy instrument implemented to achieve the goals of the Regional Government. The budget is a tool for planning government activities and public service activities expressed in monetary units, as well as a tool for controlling and supervising the implementation of government activities. The overall operational strategies of the agency, including both short-term and long-term goals and plans, are outlined in the budget (Apriani, et al. 2016).

The preparation of the budget at the local government level within the Regional Device Organization (OPD) decentralized structure begins with the formulation of the RPJPD (Regional Long-Term Development Plan) which includes the Vision and mission of regional development, the direction of regional development, an overview of regional conditions, the main objectives of long-term development, the direction of long-term development policies, and the stages and priorities of development. Next, the RPJPD is used as a guideline for preparing the RPJMD (Regional Medium-Term Development Plan) and other development planning documents. RPJPD and RPJMD are used to prepare RKPD (Regional Device Work Plan) and KUA stands for General Budget Policy, while PPAS stands for Temporary Budget Priority and Ceiling. Furthermore, the preparation is used as the basis for the preparation of the Regional Revenue and Expenditure Budget (APBD).

At the Department of Tourism, Youth, and Sports of Merangin Regency, the Head of the OPD presented the RPJPD and RPJPM and established the KUA PPAS to various sectors, including the Head of the General Affairs Division, the Head of the Personnel Division, the Head of the Finance and Program Division, the Head of the Tourism Division, the Head of the Youth Division, the Head of the Sports Division, and the Head of the Marketing Division. The division heads then submitted the RPJPD and RPJPM in the form of RKPD for verification by the Secretary of the Department, which was subsequently approved and accounted for to the DPRD in the form of RKA to be ratified as the APBD.

The budgeting process like this is expected to improve the performance of government organizations, especially the OPDs in Merangin Regency. The budget preparation at the DISPARPORA of Merangin Regency also refers to the bottom-up process, where the budget preparation process at the Department of Tourism, Youth, and Sports includes: the preparation of the regional government work plan, the drafting of the general budget policy, the determination of priorities and temporary budget ceilings, the preparation of the OPD

work and budget plan, the drafting of the regional regulation on the APBD, and the determination of the APBD.

The Tourism, Youth, and Sports Office of Merangin Regency is an element of local government implementation in the fields of tourism, youth, and sports. Has the task of managing the local government's household affairs in the fields of tourism, youth, and sports. The implementation of the duties of the Merangin Regency Tourism, Youth, and Sports Office is to strive to enhance the attractiveness of tourism, which is expected to increase the number of tourist visits. This way, the Tourism, Youth, and Sports Office can contribute to the local revenue (PAD) according to the targets set by the Merangin Regency Government. In the field of youth, it is expected to enhance the development of creativity among teenagers and youth to boost the tourism potential in Merangin Regency. Meanwhile, in terms of sports, it is expected to increase the interest and talent of the youth in sports so that sports achievements in Merangin Regency continue to improve. Therefore, concrete steps are needed to foster mutual understanding and trust with various parties to introduce the potential of tourism, youth, and sports in order to preserve wisdom and enhance achievements in Merangin Regency.

Based on the guidelines for preparing the RKA-SKPD, the head of the SKPD prepares the RKA-SKPD using the regional medium-term expenditure framework approach, integrated budgeting, and performance-based budgeting. Once prepared, it is submitted to the head of the Regional Financial Management Officer (PPKD), who then discusses it with the Regional Government's budget team. After that, it is submitted by the regional head to the Regional People's Representative Council (DPRD) along with explanations and supporting documents. Then it is evaluated and, once approved, it is enacted by the regional head as a Regional Regulation on the APBD and a regional head regulation on the detailed explanation of the APBD.

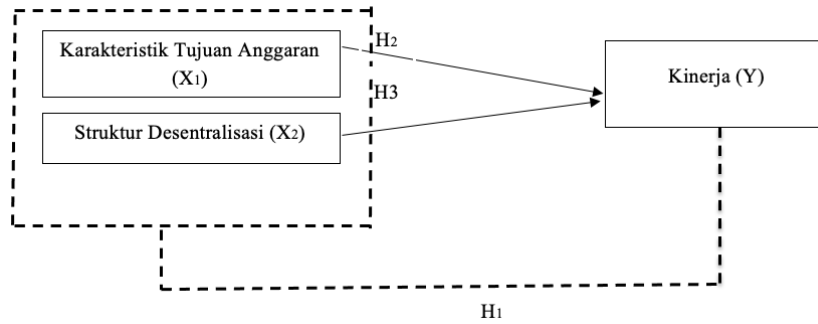
Based on interviews with the Head of the Tourism, Youth, and Sports Office of Merangin Regency and the Sub-Head of Program Planning, it can be concluded that the budget preparation has been in accordance with the framework outlined in the Regional Medium-Term Development Plan (RPJMD). However, in reality, it often conflicts with both regional and community interests. Some of these interests include the construction of facilities and infrastructure that do not align with the needs of the community, and in addition, the budgeting for development is not matched with the long-term maintenance costs. In addition, other conflicts are related to local politics built by regional heads in planning development, such as sports facilities that neglect the prosperity of the community.

The political interests of the executives cause the implementation to deviate from the planning. The pressure and intervention from the legislative branch are not in line with the executive branch, leading to disharmony in the government. As a result, the planned development cannot be implemented due to accommodating the interests of the legislature and the executive. Another issue is the instability of leadership, followed by shifts in leadership that affect the continuity of the planned main programs.

Research on the influence of budget goal characteristics on the performance of regional government organizations in Pekanbaru City, with the attitude of government officials as an intervening variable, has been previously conducted by Andarias Bangun (2009), with the result that all independent variables simultaneously affect the managerial performance of the regional government organization (ODP). The difference between this study and the research conducted by Andarias Bangun (2009) is that the researcher replaced the budget participation variable in budget preparation with budget goal characteristics, and this study does not use the internal supervision variable. Another difference lies in the research object, where this study was conducted at the Youth and Sports Tourism Office of Merangin Regency, while the previous study was conducted at the office within the Deli Serdang Regency government. Based on the problem description, this research is conducted to determine the Influence of Budget Goal Characteristics and Decentralization Structure on the Performance of the Regional Device Organization of the Youth and Sports Office of Merangin Regency.

## **2. METHODOLOGY**

The method used in this research is a descriptive quantitative research method. The object of this research is the influence of budgetary goal characteristics and decentralization structure on the Youth and Sports Tourism Office of Merangin Regency. This research was conducted at the Department of Tourism, Youth, and Sports of Merangin Regency. This research uses primary data in the form of perceptions or responses from research respondents (sample) obtained through the distribution of questionnaires with a Likert scale. The sampling technique used is nonprobability sampling. The number of samples used in this research amounts to 50 samples.



**Figure 1.** Conceptual Framework

### 3. RESEARCH RESULT

Youth and Sports Tourism Office in Merangin Regency received the 50 quistionnaires that were collected during the questionnaire distribution phase of this study

**Table 1.** Distribution of Quistionnaires to Youth and Sports Tourism Office in Merangin Regency

Description	Total	Percentage
Quistionnaires distributed	50	100%
Unfilled Quistionnaires	-	100%
Ineligible Quistionnaires	-	100%
Processable Quistionnaires	50	100%

Source : Primary Data, Processed (2024)

#### *Descriptive Statistical Analysis*

**Table 2.** Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Characteristics_ Objectives_Budget	50	135	223	187,98	24,003
Decentralization Structure	50	151	224	189,80	18,783
Performance_of_Regional_Organizational_Units	50	152	205	180,96	10,895
Valid N (listwise)	50				

Source : Data processed with SPSS (2024)

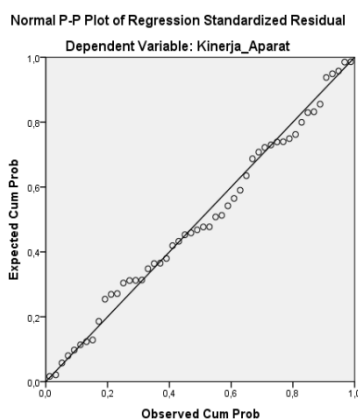
### Normality Test

**Table 3.** Result of The Normality Test  
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	10,52609826
Most Extreme Differences	Absolute	,070
	Positive	,067
	Negative	-,070
Test Statistic		.493
Asymp. Sig. (2-tailed)		.968

Source : Data processed with SPSS (2024)

Based on the table above, the Asym.Sig (2 tailed) value of the test statistic is 0.968, which is greater than 0.05. Therefore, based on the decision-making criteria in the Kolmogorov-Smirnov normality test, it can be concluded that the data is normally distributed. Thus, the assumption or requirement of normality in the regression model has been met.



**Figure 2.** Results of the Normality Test PlotChart

Source : Data processed with SPSS (2024)

### Multikolinearitas Test

**Table 4.** Results of Multicollinearity Test

Coefficients <sup>a</sup>		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Characteristics_Objectives_Budget	,907	1,103
	Decentralization_Structure	,907	1,103

a. Dependent Variable: Kinerja\_Organisasi\_Perangkat\_Daerah

Source : Data processed with SPSS (2024)

Based on Table 4, it can be seen that the budgetary objective characteristic (X1) has a VIF value of  $1.103 < 10$ , and the decentralization structure (X2) has a value of  $1.103 < 10$ . Based on this, it can be concluded that there are no signs or issues of multicollinearity in the regression model for each variable.

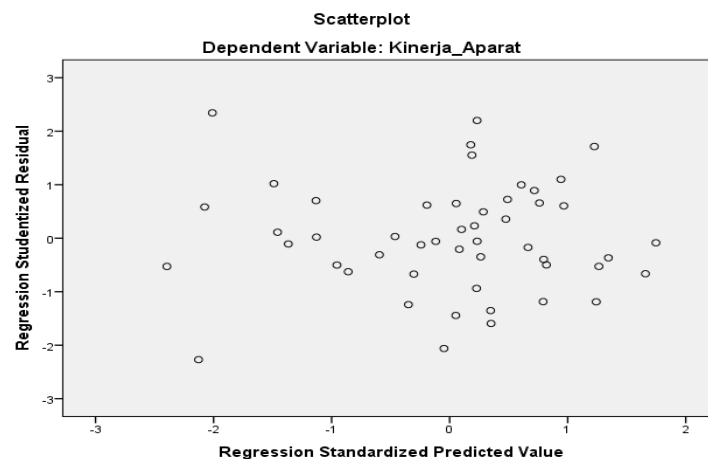
### ***Autocorrelation Test***

**Table 5.** Results of the Autocorrelation Test (Durbin-Watson)

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,258 <sup>a</sup>	,067	,027	10,748	2,044
a. Predictors: (Constant), Decentralization_Structure, Budget_Objective_Characteristics					
b. Dependent Variable: Performance_of_Regional_Organizational_Devices					

The Durbin Watson (d) value of 2.044 is greater than the upper limit dU of 1.628 and less than (4-dU) or  $4-1.628 = 2.372$ . Therefore, as a basis for decision-making and the Durbin Watson (d) test above, it can be concluded that there are no problems or signs of autocorrelation. Thus, the multiple linear regression analysis for hypothesis testing can be conducted or continued.

### ***Heteroscedasticity Test***



**Figure 3.** Results of the Heteroscedasticity Test

Source : Data processed with SPSS (2024)

Based on the image, it can be concluded that the residual points are randomly distributed, thus the residuals are stated to be homogeneous, fulfilling the assumption of homoscedasticity or showing no signs of heteroscedasticity.

## **Hypothesis Testing**

### **Multiple Linear Regression Test**

**Table 6.** Coefficient Values

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	152,336	23,520		6,477	0,000
	Characteristic	0,122	0,067	0,269	4,817	0,026
	Desentralisasi	0,030	0,086	0,052	3,348	0,030

Based on the table above, the multiple regression equation can be determined as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

or

$$Y = 152,336 + 0,122 X_1 + 0,030 X_2$$

- a. From the equation above, it can be interpreted that: 'a' is a constant of 152.336 if not influenced by the variables of Budgetary Objective Characteristics (X1) and Budget Decentralization (X2), in other words, X1 and X2 are valued at 0.
- b. b1 is the value of the regression coefficient for X1, which is 0.122 Thus, every increase in the variable X1 by one unit will increase the performance variable (Y) by 0.122.
- c. b2 is the regression coefficient value of X2, which is 0.030. Thus, any increase in the variable X2 by one unit will increase the Consumer Decision variable (Y) by 0.030.

Based on the above description, it can be concluded that if the characteristics of budget objectives and budget decentralization are improved, performance will also improve.

### **Simultaneous Test (F Test)**

The F statistical test is conducted to see the effect of independent variables on the dependent variable collectively. The results of the F test can be seen in the table below:



**Table 7.** Coefficient Values

<b>ANOVA<sup>a</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	386,782	2	193,391	1,674	.019 <sup>b</sup>
	Residual	5429,138	47	115,514		
	Total	5815,920	49			

The results of the simultaneous testing show that the F statistic value is 1.674 where the F table value is 1.599, thus the F statistic value ( $1.674 > F \text{ table } (1.599)$ ). Therefore, according to the provisions, if  $F \text{ calculated} > F \text{ table}$  or significance  $i < \alpha (0.05)$ , then  $H_0$  is rejected and  $H_a$  is accepted. Thus, it can be concluded that collectively, the characteristics of budget objectives and the structure of decentralization simultaneously affect the performance of the regional device organization of the Tourism, Youth, and Sports Office of Merangin Regency in 2024.

**Partial Test (t-test)**

**Tabel 8.** t-test

<b>Coefficients<sup>a</sup></b>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	152,336	23,520		6,477
	Characteristic	0,122	0,067	0,269	0,026
	Desentralisasi	0,030	0,086	0,052	0,030

Based on the results of the hypothesis testing using the F-test and t-test, it can be summarized in the following table:

**Table 9.** Summary of Hypothesis Test Results

Code	Hypothesis	Result
H <sub>1</sub>	Budget Characteristics Affect the Performance of the Regional Device Organization of the Tourism, Youth, and Sports Office of Merangin Regency	Accepted
H <sub>2</sub>	Decentralized Structure Affects the Performance of the Regional Device Organization of the Tourism, Youth, and Sports Office of Merangin Regency	Rejected
H <sub>3</sub>	The Characteristics of the Budget and Decentralization Structure Affect the Performance of the Regional Device Organization of the Tourism, Youth, and Sports Office of Merangin Regency	Accepted

*Source: Data processed, 2024*

### **Coefficient of Determination (R<sup>2</sup>)**

**Table 10.** Coefficient of Determination (R<sup>2</sup>)

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825 <sup>a</sup>	0,670	0,027	10,748
<b>a. Predictors: (Constant), Desentralisasi, Characteristic</b>				

From the data processing results, an R value of 0.825 was obtained. The R value of 0.825 indicates a strong relationship between the independent variables (Decentralization Structure and Budget Characteristics) and the dependent variable (Performance of regional device organizations). The higher the R value, the stronger the relationship between the variables. Next, the R Square (R<sup>2</sup>) value = 0.670, which indicates that a coefficient of determination (R<sup>2</sup>) of 0.670 means that 67% of the variability in the dependent variable (Performance of regional device organizations) can be explained by the independent variables (Decentralization Structure and Budget Characteristics). This indicates that the model has a good ability to explain performance variability.

The coefficient of determination (R<sup>2</sup>) value is 0.670 (very strong). This figure indicates that the independent variables (Decentralization Structure and Budget Characteristics) together are able to explain the variation or changes in the performance of regional device organizations by 67%, while the remaining 33% of the performance of the regional device organization of the Tourism, Youth, and Sports Office of Merangin Regency can be explained by other factors outside this study.

## **4. DISCUSSION**

### *The Influence of Budget Goal Characteristics and Decentralization Structure on the Performance of the Merangin District Disparpora*

The results of the F test in table 5.10 show that the F-calculated value is 1.674 while the F-table value is 1.599, thus F-calculated > F-table. then the significance value of 0.019, which is less than 0.05. This proves that H1, which states that the characteristics of budget objectives and the structure of decentralization simultaneously affect the performance of the regional apparatus organization Disparpora of Merangin Regency (H1 is accepted). The higher the level of budgetary goal characteristics and decentralization structure, the higher the performance of the regional apparatus organization Disparpora Merangin Regency will be.

The results of this study are in line with the research conducted by Aulia Apriani (2016), which shows that: 1) budget participation has a significant effect on performance, 2) clarity of budget objectives has a significant effect on performance, 3) budget feedback does not have a significant effect on performance, 4) budget evaluation has a significant effect on performance, 5) difficulty in budget objectives has a negative but not significant effect on performance, 6) the attitude variable can positively mediate to enhance the influence of budget participation, clarity of budget objectives, and difficulty in budget objectives on performance, 7) the attitude variable cannot mediate the enhancement of the influence of budget feedback and budget evaluation on performance.

*The influence of budget goal characteristics on the performance of DISPARPORA Merangin Regency*

The results of the t-test show that the t-value is 4.817 while the t-table value is 1.676, so the t-value > t-table. Then the significance value is 0.026, which is less than 0.05. This indicates that H1, which states that the characteristics of budget objectives influence the performance of the regional apparatus organization DISPARPORA of Merangin Regency, is supported (H1 is accepted).

For public sector organizations such as the government, DISPARPORA of Merangin Regency, the government budget is one of the implementations of management accounting that serves as an important tool in resource allocation within the government. The budget can also be described as a question regarding the estimated performance to be achieved over a certain period in financial terms. The budget-making process in public sector organizations, especially the government, is quite complex and carries significant political implications.

This research is in line with the study conducted by Yolanda Ramadhani et al. (2020), which found that simultaneously, budget participation, budget goal clarity, budget evaluation, budget feedback, and budget goal difficulty affect the performance of regional government apparatus organizations. Partially, budget participation, clarity of budget objectives, budget feedback, and difficulty in budget objectives affect the performance of regional government apparatus organizations, but budget evaluation does not affect the performance of regional government apparatus organizations.

This research is not in line with the study conducted by Jenny Maria Christantini Balagaize (2024). Based on the research and discussion conducted above, it can be concluded that the variable of budgetary goal characteristics does not have a significant effect on the performance of regional government apparatus organizations. The procedural

justice variable has a positive effect on the performance of the apparatus. That procedural justice is related to employees' trust in the procedures and the outcomes produced. Meanwhile, the third variable, the Influence of Work Motivation, does not have a significant effect on the Performance of regional device organizations.

*The influence of a decentralized structure on the performance of the Merangin District Disarpورا*

The results of the t-test show that the t-value is 3.348 while the t-table value is 1.676, so the t-value > t-table. Then the significance value of 0.030, which is less than 0.05. This indicates that H2, which states that the decentralization structure affects the performance of the regional device organization DISPARPORA of Merangin Regency, is supported (H2 is accepted).

Regional Autonomy is essentially the right, authority, and obligation of the region to manage and govern its own household. These rights are obtained through the transfer of government affairs from the central government to the regional government in accordance with the conditions and capabilities of the respective region. Regional autonomy, as a manifestation of the adopted principle of decentralization, is expected to provide the best service to the community. Because the authority received by the Region through Regional Autonomy will provide "freedom" to the Region. In terms of carrying out various actions that are expected to align with the conditions and aspirations of the community in the region.

This research is in line with the study conducted by Rezky Amri (2021), which concluded that decentralization has a positive effect on managerial performance. With the presence of decentralization or delegation of authority, it will help lighten the burden on higher management in making decisions, thereby improving the managerial performance of a company.

## **5. CONCLUSIONS**

The characteristics of budget objectives and the decentralization structure have a significant influence on the performance of the regional apparatus organization at the Tourism, Youth, and Sports Office of Merangin Regency. Specifically, budget characteristics play a crucial role in enhancing organizational effectiveness and efficiency, as clear, measurable, and realistic budgets serve as strong guidelines for implementing work programs. Furthermore, a well-implemented decentralization structure contributes significantly to improving organizational performance by enabling faster and more

responsive decision-making processes that align with local needs, thereby supporting the optimal achievement of organizational goals.

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