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THE INFLUENCE OF BUDGET PALNNING ON FINANCIAL MANAGEMENT AND FINANCIAL PERFORMANCE

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Abstract:

This study investigates the relationship and impact of budget planning on financial management and financial performance, emphasizing the novel discovery of budget disparities within these processes. Utilizing a quantitative approach, the research employs Partial Least Squares (PLS) analysis on a sample from 2021-2023, encompassing 4 programs and 14 activities related to budget planning, financial management, and financial performance. Budget planning is assessed using the Priority of the Parallel Budget Ceiling (PPAS), financial management is evaluated through the Budget Disclosure Document (DPA), and financial performance is measured using the Budget Realization Report (LRA). The results indicate that the Cronbach's Alpha values for the three variables exceed 0.70, demonstrating reliability. The R Square value for Financial Performance is 0.997, while Financial Management has an R Square value of 0.999. The direct effect of Budget Planning on Financial Performance is 0.998, and on Financial Management, it is 1.000. These findings suggest that while Budget Planning has a positive influence on both Financial Management and Financial Performance, the effect is not significant. The novelty of this study lies in its identification of budget disparities and their implications for regional financial management and performance, a topic previously underexplored in the literature.

Keywords:

Budget Planning; Financial Management; Financial Performance; Budget Disparity

Introduction

Budget Planning is the initial stage of the regional financial management process, so budget planning is a very strategic thing in determining the operational direction and performance of the Regional Finance and Assets Agency. The preparation of budget planning is part of the stage of the annual work plan which is derived from the strategic plan (renstra) which has a period span of five years. In budget planning, it contains budget achievement targets with indicator achievement targets in each activity program that will be implemented for one fiscal year contained in the regional revenue and expenditure budget (APBD), one of the performance indicators Financial performance is greatly influenced by the consistency from the planning, management, implementation to reporting stages. Budget planning for each regional apparatus organization (OPD) must be in line with the five-year Strategic Plan (renstra) of each regional apparatus organization contained in the Regional Medium-Term Development Plan (RPJMD) and support the vision and mission of the region in accordance with the main tasks and functions of each OPD.(SILALAH, 2023)

The determination of the Temporary Budget Ceiling Priority (PPAS) that has been approved by the DPRD through discussions with the Regional Government Budget Team (TAPD) is the initial stage in the budget allocation plan for each program of each OPD within the scope of the local government, the budget allocation contained in the PPAS is expected to be managed according to the target and the quarterly time division after the determination of the RAPBD into the APBD by the DPRD and the Regional Government.

The Budget Implementation Document (DPA) contains the income and expenditure of each OPD that has been determined and used as the basis for implementation by budget users. The Budget Ceiling contained in the DPA does not always have to be the same as the ceiling contained in the PPAS. This is in line with the results of discussions with the DPRD and changes in assumptions due to the latest policies in accordance with existing regulations after the establishment of PPAS.

Financial performance is one of the indicators in the performance of regional apparatus organizations within the scope of local government. Financial performance analysis on regional apparatus is important to evaluate and measure the use of the APBD economically, efficiently and effectively and can achieve the output of the target of the Organization's Main Performance Indicators. Financial performance in the use of regional expenditure budgets can be said to be good if there is harmony between program budget planning and activities, financial management and realization are lower than the budgeted amount, which shows budget efficiency.

Research that has been conducted by Iqbal, Dani, Siti (2021) that budget plans have a significant partial effect on financial performance, budget plans and budget realization have a smultan and significant effect on financial performance.

In the study, PPAS is not included as one of the research contents, and also does not make financial management one of the research variables. So in this study, the researcher tried to make PPAS, DPA and LRA variable indicators to measure the influence of variables from the existing ceiling disparity.

The Regional Finance and Assets Agency is an OPD that has the main tasks and functions in managing regional finances, so that budget planning in supporting the main tasks and functions

of the Regional Finance Agency greatly affects the duties of the regional financial and asset agencies in managing financial management and financial performance. The Regional Finance and Assets Agency has a Key Performance Indicator (IKU) of Reasonable Without Exception (WTP), which is the opinion of the financial audit agency (BPK RI) on the Financial Statements. So that in achieving these KPIs, it is necessary to be supported by consistent programs from budget planning, financial management to efficient financial performance.

The following is a summary of PPAS, DPA and LRA of the Regional Finance and Assets Agency of East Luwu Regency in 2021-2023.

**Table 1 : PPAS, DPA and LRA BKAD East Luwu Year 2021-2023
(Juta Rupiah)**

Program	2021			2022			2023		
	PPAS	DPA	LRA	PPAS	DPA	LRA	PPAS	DPA	LRA
Local Government Affairs Support Program	33,6	33,9	27,5	47,8	26,7	22,1	49,3	45,6	30,6
Regional Financial Management Program	203,4	203,3	201,9	316,6	324,5	318,8	332,3	340,0	335,0
Regional Property Management Program	713	713	670	890	1.060	920	1.097	1.030	969
Regional Revenue Management Program	2,99	2,78	2,71	0	0	0	0	0	0

Source: Audited PPAS, DPA and LRA Determination

In Table 1 above, there is a budget disparity between PPAS, DPA and LRA. Does this disparity affect financial governance and financial performance at the Regional Finance and Assets Agency of East Luwu district. Based on this, the researcher wants to find out whether the disparity of the PPAS budget affects financial management and financial performance. Therefore, the focus of this research is to examine the relationship between the Influence of Budget Planning based on the Priority of the Temporary Budget Ceiling (PPAS) to financial management based on the Budget Implementation Document (DPA) as the initial stage in financial administration to Financial Performance based on the Budget Realization Report (LRA) at the financial agency and Regional Assets of East Luwu district.

Literature Review

Budget Planning

Budget Planning according to Mardiasmo (2009) is a financial statement that projects the performance to be achieved over a certain period of time. Planning, when used as a budgeting guideline, is essentially the process of making a funding, spending, and financing plan for a certain period of time, taking into account the assessment of activities and adjusting to the organization's goals and objectives, review of previous year's events, compliance with rules, discipline (on time), participation, and correction of administrative errors. (Malahayati, C., Islahuddin & Basri, 2015).

The following is the definition I of Putu Jati Arsana (2016:143) about budget planning: "Budget planning is the preparation of systematic steps through efforts to utilize available financial resources by paying attention to all limitations in order to achieve goals effectively and efficiently". The effectiveness of achieving the goals of the organization will depend on the capacity of the organization to set goals and formulate action plans. According to the DJPK (2013), Planning is basically the act of making income, expenses, and finances for a certain period of time which is used as a budgeting guideline.

The budget is very important for an organization in achieving the main goals of the organization. Soleiman & Ismail (2020). Every business needs a budget to plan and manage. The budget is one of the statements of achieving goals in the future. The Government's efforts to implement the projected budget are known as budget execution, according to Putri et al. (2021) One of the stages in the use of the budget is the implementation of the budget.

Mardiasmo (in Anisa, 2017) stated that the budget as a planning tool is used to: 1) Formulate policy goals and objectives to be in accordance with the set vision and mission. 2). Planning various programs and activities to achieve organizational goals and planning alternative sources of financing. 3). Allocating funds to various programs and activities that have been prepared. 4). Determine performance indicators and the level of achievement of the strategy

Claim Delia et.al (2021) It is impossible to overstate the importance of budget planning in organizations. This strategy cannot be implemented without funding. In the public sector, the budget serves as a political instrument that expresses the approval of the government and the commitment of the executive to allocate public funds for a specific purpose.

According to Mustakim's research (2023), budget planning does not have a significant impact on budget absorption. However, Ajeng (2021) reported that his research shows that budget planning improves government performance.

Financial Management

Regional Finance is all regional rights and obligations in the context of the implementation of local government that can be valued with money, including all forms of wealth related to the rights and obligations of the region (UU/17/2003).

To be able to run local government with all financial aspects contained in it, each regional head must be able to carry out good regional financial management. in accordance with Permendagri No. 77/2020 explaining that regional financial management is an overall activity that includes planning, implementation, administration, reporting, accountability, and supervision of

regional finances. A management is closely related to internal control, a weak control system will affect the audit opinion in the financial statements (Nugraheni & Subaweh, 2008).

According to Chabib sholeh (2010; 10) The principles of financial management needed to control regional financial policies include: Accountability, *Value For Money*, Honesty in managing public finances, Transparency and Control. Trust in employees who have high standards of honesty and integrity to the mandate given in terms of regional financial management and transparency regarding policies is indispensable in the implementation of regional financial management, Defitri (2018)

According to Soleh and Rochmansjah (2010). The principles of Financial Management needed to control regional financial policies include:

1. Accountability: requires that decision-making behaves in accordance with the mandate and mandate that it receives both in the policy formulation process, the way to achieve success over the policies that have been formulated and the results of the policy must be accessible and communicated vertically and horizontally to the public
2. Value for Money
It is a bridge to lead local governments to achieve good governance. Value for Money must be operationalized in the management of regional finances and regional budgets. To support the implementation of financial management of public funds based on the concept of VAUE for Money, a good regional financial management system and budget are needed.

Financial Performance

"Financial Performance is the output or result of activities or programs that are achieved in accordance with the budget with measurable quality and quantity," said Ronald and Samiyatiningsih (2010). One of the many objectives of financial performance evaluation is to improve public openness and accountability of local governments. In addition, measuring the government's financial performance will also help in the formulation of regional financial management policies

If the local government is able to spend efficiently, then it is said that the performance is good. For example, the budget realization report shows that 95% of the funds allocated have actually dibelanjakan. ini show spending efficiency of around 5%. The comparison between actual expenditure and the budgeted amount is known as the expenditure efficiency ratio (Mahmudi, 2019)

A program or activity that is carried out at the level of achievement of the organization's mission, vision, and goals as determined in the making of a strategic plan or activity that is included in the organization's strategic scheme is called performance (Bastian, 2001). Sumarjo's research (2010) states that "the output or outcome of activities or programs that will or has been achieved in connection with the use of regional budgets with measurable quantity and quality, regional capabilities can be measured by assessing the efficiency of services provided to the community" describes the financial performance of local governments.

In Government Regulation No. 71 of 2010 concerning Government Accounting Standards, the main financial statements consist of: Budget Realization Report (LRA); Report on Changes in Surplus Budget Balance, Balance Sheet, Operational Report (LO), Cash Flow Report, Statement on Changes in Equity and Notes on Financial Statements (CALK)

So far, the amount of budget absorption has been one of the benchmarks for the success of local governments. Budget absorption describes the ability of local governments to carry out and account for every scheduled operation. (Mardiasmo 2012). The execution of activities refers to the implementation of the plan outlined in the actions of each SKPD, which will ultimately be financially accountable. The amount of budget absorption of regional work units is called the absorption of the regional government budget.

Conceptual Framework

Based on the explanation above, the relationship between variables to other variables is analyzed, where the Independent variable in this study is Budget Planning (X) to the dependent variables, namely Financial Management (Y1) and Financial Performance (Y2) so that the conceptual framework in this study is as follows:

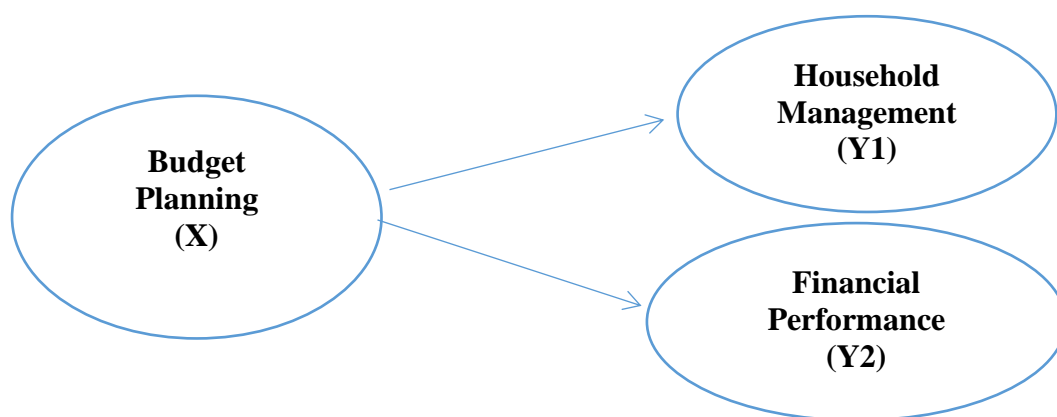


Figure 1 : Conceptual Framework

Hypothesis

Based on the Conceptual Framework, the hypothesis of this research is:

1. Suspected Positive Influence of Budget Planning on Financial Management (H1)
2. Suspected Positive Influence of Budget Planning on Financial Performance (H2)

Research Methodology

In his book business research techniques, Sugiyono (2017:2) defines research techniques as "a scientific way to obtain data with certain goals and uses". Preferably, Suntoyo (2013:19) stated the following, about the research method in his book Accounting Research Method: "The research method is a series of data analysis processes that will be presented systematically, because the sequence of the data analysis process allows it to be carried out, known quickly and helps to understand the purpose of the research"

This research takes an associative approach in its methodology. Associative research according to Sugiyono (2007) is a study that looks for a relationship between two or more factors. In keeping with (Sugiyono, 2022: 7) quantitative strategies are studies strategies which are based totally on the philosophy of positivism. other than that, this technique is likewise known as the clinical approach because it meets clinical principles including empirical, measurable, goal, systematic and rational.

In this study, the researcher wants to find out and analyze the Influence of Budget Planning on Financial Management and Financial Performance.

The research methodology used in this study is a quantitative method. The data collection technique uses secondary data and literature review with a time series approach. The population used in this study is financial resources within the scope of the regional financial and asset agency of East Luwu Regency.

This study uses data analysis using SmartPLS software, which is run with computer media. PLS (Partial Least Square) is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement scale model of the Structural model. Measurement models are used for validity and reliability tests. While the structural model is used for causality tests. PLS (Partial Least Square) is a soft modeling analysis because it does not assume that the data must be measured at a certain scale, which means that the number of samples can be small (less than 100 samples).

Variable Operations

The Temporary Budget Priority Program (PPAS) is a document that details the budget allocation allocated for each Program and activity listed in the General Budget Policy (KUA). KUA and PPAS that have been determined through mutual agreement between the local government and the DPRD are guidelines for OPDs to prepare a Budget Work Plan (RKA) as the basis for the preparation of the RAPBD. Measurement Model for Budget Planning Variables using the Determination of PPAS Regional Finance and Assets Agency for 2021-2023.

Regional Financial Management is the overall activity which includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance. One of the components of regional financial management is Regional Financial Administration which starts from the Budget Implementation Document (DPA), namely the Budget Implementation List (DPA)/Budget Amendment Implementation List (DPPA) SKPD BUDGET IMPLEMENTATION DOCUMENT (DPA-SKPD): It is a document that contains the revenue and expenditure of each SKPD which is used as the basis for implementation by budget users. The Measurement Model for Regional Financial Management Variables uses the Determination of the Regional Finance and Assets Agency DPA for 2021-2023.

Regional Financial Performance is an overview of the financial condition of the Regional Government through OPD. One of the indicators of financial performance measurement is budget absorption in accordance with the plan that has been set with the achievement of targets in accordance with financial reporting and audit standards. The indicator of the accrual-based Government Accounting Standard is the Budget Realization Report (LRA). The Measurement Model on Financial Performance Variables uses the Audited Budget Realization Report (LRA) of the Regional Finance and Assets Agency of East Luwu Regency which has been audited by the Audit Board (BPK) of the Republic of Indonesia for 2021-2023.

Place And Time Of Research

This research was conducted at the Finance and Assets Agency of East Luwu Regency as an OPD that serves as the executor of regional financial management with a research time of 60 (sixty) days.

Research Results and Discussion

Data Analysis Results

Analisis Outer Model

The measurement model for the validity and reliability test, the model determination coefficient and the path coefficient for the equation model, can be seen in figure 1.

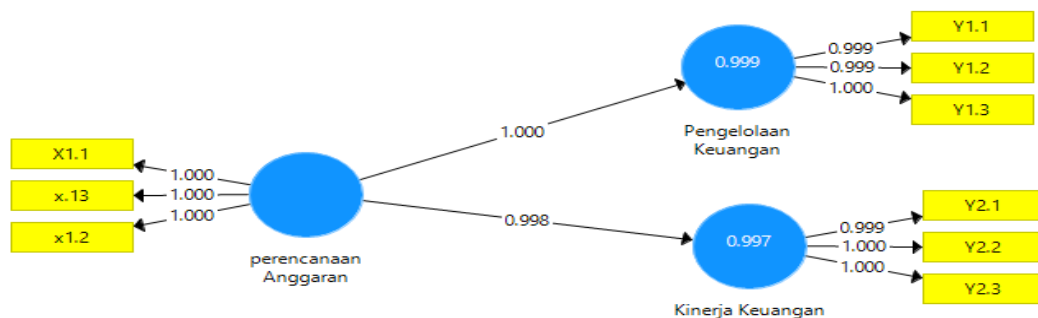


Figure 2: Analisis Outer Model

Reality testing was carried out to test whether the data obtained from the research instrument showed adequate internal consistency. The reality test in this study was carried out by looking at *Cronbach's Alpha* value. A research instrument is said to be reliable if the value of *Cronbach's Alpha* > 0.60 (Ghozali, 2016) To be able to meet good reliability, the *composite reliability* value and the value of *Cronbach's alpha* must be greater than 0.70 (Chin, 1998).

Table 2: Cronbach's Alpha dan Composite Reliability

VARIABLE	Cronbach's Alpha	Composite Reliability
Financial Performance	1,000	1,000
Financial Management	0,999	1,000
Budget Planning	1,000	1,000

In Table 2 of Financial Performance Variables, Financial Management and Financial Planning, it has a Composite Reliability value of >0.70 or 1.0 while for Cronbach's Alpha for the financial management variable has a value of 0.99, which means it is still reliable.

Structural Model Analysis (Inner Model)

R square is a value that shows how much the independent variable (exogenous) affects the dependent variable (endogenous). *R squared* is a number that ranges from 0 to 1 which indicates the magnitude of the combination of independent variables together affecting the value of the dependent variable. The *R-squared* (*R²*) value is used to assess how much influence a particular independent latent variable has on the dependent latent variable. There are three categories of grouping in the *R square value*, namely the strong category, the moderate category, and the weak category (Hair et al., 2011). Chin assigns the criterion of *R Square* values of 0.67, 0.33 and 0.19 as strong, moderate, and weak (Chin, 1998 in Ghozali and Latan, 2015).

Table 3 : R Square dan R Square Adjusted

VARIABEL	R Square	R Square Adjusted
Financial Performance	0,997	0,995
Financial Management	0,999	0,999

Based on Table 3 above, it can be explained that the Independent Variable, namely Budget Planning, has an effect on the dependent variable, namely Financial Performance with an *R Square* value of 0.997 and Financial Management with an *R Square* value of 0.999 which means that the influence of the Independent variable on the Dependent Variable is very strong.

Direct Effect (path Coefficients)

Direct effects are the direct effects of a construct or an exogenous latent variable on an endogenous latent variable. Path coefficients between constructs to see the significance and strength of the relationship and also to test hypotheses. The value of path coefficients ranges from -1 to +1. The closer the path coefficients value is to the +1 value, the stronger the relationship between the two constructs. A relationship that is closer to -1 indicates that the relationship is negative (Sarstedt et al., 2017).

The following are the Direct Effect Values of *Budget Planning* on Financial Management and Financial Performance.

Table 4 : Direct Effect

VARIABLE	Kinerja Keuangan	Pengelolaan Keuangan
Budget Planning	0,998	1,000

Based on the table 4 above, the Direct Effect of Exsogen Variables is Budget Planning on Endogenous Variables of Financial Management and Financial Performance, the strongest influence is the Influence of Budget Planning on Financial Management with a value of 1,000 or +1. Meanwhile, the influence on financial performance was only 0.998.

Variance Inflation Factor (VIF)

Variance Inflation Factor (VIF) to evaluate collinearity. The VIF value must be less than 5, because if it is more than 5, it indicates the presence of collinearity between constructs (Sarstedt et al., 2017). Multicollinearity is quite often found in statistics. Multicollinearity is a phenomenon in which two or more free variables or exogenous constructs are highly correlated, causing poor model prediction capabilities (Sekaran and Bougie, 2016).

Table 5 : Variance Inflation Factor (VIF)

VARIABLE	Kinerja Keuangan	Pengelolaan Keuangan
Budget Planning	1,000	1,000

Based on Table 5 above, the VIF value does not have a VIF value of >5 which means that there is no multicollinearity problem.

Discussion

Regional Financial Management encompasses a series of activities that include Planning, Budgeting, Implementation, Administration, Reporting, Accountability, and Regional Financial Supervision. The process begins with the formulation of the Regional Medium-Term Development Plan (RPJMD), which outlines the Regional Vision and Mission along with a Regional Funding Framework for five years. The RPJMD serves as a strategic blueprint from which each Regional Work Unit (OPD) develops a 5-year Strategic Plan (Renstra) aligned with their Main Tasks and Functions (Afdhal Chatra et al., n.d.). These Renstra are further detailed in Annual Programs and compiled into the Regional Government Work Plan (RKPD), which sets out the Budget Allocation Plan for each program (Indro Kuswono et al., 2022).

The Budget Allocation specified in the Annual RKPD is subsequently reviewed and finalized by the Regional People's Representative Council (DPRD) through the determination of the Temporary Budget Ceiling Priority (PPAS) for each OPD. This PPAS serves as the foundation for drafting the Work Plan and Budget (RKA-SKPD), which represents the initial stage of preparing the Regional Budget (RAPBD). For effective regional financial administration, the Budget Implementation Document (DPA) must be issued, ensuring alignment between the planned budget and its actual execution. Additionally, Regional Financial Reporting and Accountability require the Budget Realization Report (LRA) to accurately reflect financial performance (Norsidi et al., 2023).

(Kuswono et al., 2022) The Regional Finance and Assets Agency plays a pivotal role as a supporting OPD in managing regional finances, with its primary performance indicator being the Audit Board of Indonesia (BPK) Opinion on the Regional Financial Report, aiming for an "Unqualified Opinion" (WTP). Achieving this target necessitates a well-supported program, adequate budget allocation, and the application of effective, efficient, and economical management practices (Sugiyono, 2022).

Ideally, the Temporary Budget Ceiling Priority outlined in planned programs should be consistent with the Budget Implementation Document, barring any changes in assumptions during the RAPBD discussion process. However, discrepancies often arise between the budget allocation in the PPAS and the DPA. The results of this study indicate that Budget Planning exerts a positive but not significant influence on regional financial management (Jumadil et al., 2021). This suggests that while proper planning is crucial, other factors may moderate or influence the effectiveness of financial management.

Financial Performance serves as a key indicator in evaluating the overall performance of an organization, particularly by assessing the consistency between budget planning and budget absorption. Budget absorption is evaluated through the Budget Realization Report, which measures how effectively allocated funds are utilized (Ahmad & Afzal, 2022). The findings of this study reveal that Budget Planning positively impacts the financial performance of the Regional Finance and Assets Agency, highlighting the importance of coherent and well-executed budget strategies.

The novelty of this research compared to previous studies lies in its specific focus on the components of budget planning, financial management, and financial performance, utilizing PPAS, DPA, and LRA as the primary data sources. The study identifies that the direct influence of exogenous variables, specifically budget planning, on the endogenous variable of financial management (Y1) is more pronounced than on the financial performance (Y2). This suggests

that while budget planning is integral to both financial management and performance, its impact is more directly observable in the management processes rather than in the final performance outcomes (Wiggins & Keats, 2020).

The results of this study are in line with research conducted by Taufik Hidayat (2022), Farhan Bayu Putra (2021) and Gustavo Pulouala (2020) who stated that budget planning has a great influence on budget absorption (financial performance).

Conclusion

This study reveals that budget planning has a positive influence on regional financial management. The findings indicate that the budget planning process, which includes various stages such as the preparation of Work Plans, General Budget Policies (KUA), and the Temporary Budget Ceiling Priority (PPAS), is crucial in ensuring that the allocated funds are effectively implemented in regional financial management. This is consistent with previous research, highlighting that a structured and participatory budgeting process, from the level of the Regional Work Units (OPD) to the approval by the Regional People's Representative Council (DPRD), provides a strong foundation for improved financial management. Therefore, the first hypothesis (H1), stating that budget planning positively impacts financial management, is accepted.

(Angela, 2024) Moreover, the study finds that budget planning positively influences financial performance. These findings demonstrate that a well-prepared budget plan not only affects how finances are managed but also how the final outcomes, or financial performance, are evaluated. A clear and realistic budget plan allows OPDs to conduct more directed financial management, thereby enhancing overall financial performance. This supports the second hypothesis (H2), which posits that budget planning has a significant impact on financial performance.

The key conclusion of this study is that well-structured and comprehensive budget planning is a critical factor in achieving effective financial management and optimal financial performance at the regional level. The importance of the planning stages and the involvement of various stakeholders in the budgeting process ensures that the budget not only serves as a formal document but also as a strategic tool in achieving sustainable regional development goals.

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