



THE INFLUENCE OF HUMAN RESOURCES, ACCOUNTABILITY AND ORGANIZATIONAL COMMITMENT ON BUDGET PERFORMANCE WITH A LEADERSHIP STYLE AS A MODERATING VARIABLES

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Abstract:-

This study aims to analyze and explain the influence of human resources, accountability and organizational commitment on financial performance through leadership style in the government of West Sulawesi Province. The data used in this study is primary data using a questionnaire. This research was conducted using a quantitative research methodology approach with an explanatory research strategy, because the research data are in the form of numbers and analysis using statistics with a hypothesis testing study research design to test the effect between variables. The study used Multiple Linear Regression and Moderated Regression Analysis using the SPSS program. The research sample amounted to 100 respondents. The results showed that: 1) human resources, accountability and organizational commitment have an effect on financial performance. 2) Leadership style can strengthen human resource relationships, accountability and organizational commitment to financial performance..

Keywords: Human Resources, Accountability, Organizational Commitment, Leadership Style And Budget Performance.

Introduction:-

The performance of an employee is strongly influenced by many factors, these factors include: motivation, job satisfaction, stress level, work conditions, systems, compensation, job design, and technical economic aspects as well as other needs. 2002: 193). The work results obtained by each individual are not the same, because each individual has individual differences such as motivation, intelligence, interests, experience and education. Performance is basically the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and according to organizational standards and supports the achievement of organizational goals. Improved employee performance will bring progress for the agency (organization) to be able to survive in an unstable competition. The achievement of optimal employee performance can be seen from the welfare of employees and the factors that support employee performance. Performance according to Bernardin and Russell (1993: 379) in (Gomes, 2010) is a record of the outcome of a particular job function or employee activity during a certain period. (Edy, 2010) concludes that employee performance is the result of employee work seen in aspects of quality, quantity, working time and cooperation to achieve goals that have been jointly set by the organization. so that employees can work well and optimally.

One of the factors that can improve employee performance is the provision of additional employee income (TPP), the TPP policy for civil servants is expected to have an impact on improving employee welfare, especially for the West Sulawesi provincial inspectorate. The provision of additional

income is routinely received by employees per month so that it fosters employee confidence in determine the needs of his life plan. On the other hand, the provision of additional income is directed so that all civil servants can improve their discipline and performance and can provide quality services according to the established Standard Operating Procedures. Therefore, many policies have been carried out to boost the performance of local government officials in providing optimal services and one of the policies taken is the provision of Employee Income Allowances.

However, problems arise in the payment of additional income, which is actually the purpose of being given additional employee income to provide motivation for employees, it turns out that it does not have an impact as expected, the article is still found various problems, especially employee discipline problems, where employees who do not carry out their main tasks and functions properly good, they are still given additional employee income which is equal to loyalty and legality to the task, besides that the leadership finds it difficult to find out which employees carry out their duties well, and which ones have not carried out their duties properly, then the role of the government is also very important in payment of additional income which is considered to be often late in providing or paying additional income for employees.

Other factors that are important for performance are the work environment, including the physical environment, the color composition is less supportive, the layout of the workspace that is still not considered, such as an untidy workspace and adjacent desks, and a workspace design that does not provide a sense of privacy, air circulation in the workplace. work is not going well, and cleanliness is not paid attention to. From the non-physical environment, including many employees who do not establish communication or cooperation between co-workers outside of work so that employee harmony is not well established, there are still many employees who feel they are still not so close or familiar with their superiors, agencies do not always give rewards for their work. employees, and agencies are not easy to give promotions to employees, and there are employees who still feel they do not get fair treatment compared to other employees.

From the initial observations of the policy writers as shown in table 1 about the average activities of morning and afternoon apples as follows:

Table 1

Average Morning and Afternoon Calls for Asn at the Inspectorate Office in the Last Six Months

No	Category	Number of Employees	Which follow	Who Don't Follow	Persentase	
					Present	Not present
1.	Morning parade	72	34	38	47,2	52,7
2.	Afternoon Apple	72	35	37	48,6	51,3

Source: Inspectorate of West Sulawesi Province.

Based on table 1.1, it can be seen that the level of employee attendance at the morning and afternoon apples, which is one of the indicators used as a reference in measuring discipline, only reached 47% for morning apples and 48.6% for afternoon apples. This means that the number shows evidence of the employee's indiscipline in complying with one of the rules that should be obeyed in accordance with applicable regulations.

This study refers to previous research conducted by Fridel Umbeang which examined the effect of additional employee income on employee performance in the Talaud Islands Regency, the difference with previous research lies in the object of research conducted at the West Sulawesi Inspectorate office, in this study adding organizational commitment as an intervening variable, the goal is to improve performance and discipline performance of employees and employees will always be responsible for the work carried out, in order to achieve the performance expected by the West Sulawesi inspectorate in accordance with the vision and mission of the inspectorate, namely Vision: The realization of the West Sulawesi Provincial Government which is advanced and malaqbi through professional internal supervision. The missions are Encouraging Improvement of APIP Capability, Encouraging Strengthening of the

Government's Internal Control System, Encouraging strengthening the role of the Inspectorate as Quality Assurance.

Based on the above phenomenon, the authors are interested in conducting research with the title: The Effect of Organizational Commitment on Employee Income and Work Environment on Employee Performance Through Providing Additional Employee Income at the Inspectorate of West Sulawesi Province.

Literature Review:-

Agency Theory

Agency theory states that there is a working relationship between the party giving the authority (principal), namely the investor and the party receiving the authority (agent), namely the manager in the form of a cooperation contract. The authority to manage and make day-to-day business decisions of the company is delegated by the shareholders to agents or professionals. While the principals or company owners (shareholders) are tasked with monitoring or supervising the running of the company managed by experts and developing a compensation system for company management managers to ensure that they work for the benefit of the company.

After the interests of the workers or agents are met, the agencies will try to make better corporate governance. When the company is managed better, then all the potential and capabilities of the company will be utilized effectively so that it is expected to provide better financial performance.

Herzberg's theory (two-factor theory)

A third scientist who is recognized as having made an important contribution to Herzberg's understanding of motivation. The theory he developed is known as the "two-factor model" of motivation, namely motivational factors and hygiene or "maintenance" factors. According to this theory, what is meant by motivational factors are things that encourage achievement that are intrinsic in nature, which means that they come from within a person, while what is meant by hygiene or maintenance factors are factors that are extrinsic, which means that they come from outside the self that also determine a person's behavior in life. someone's life.

Employee Performance

Every organization has goals to be achieved. To achieve organizational goals, it is necessary to have good cooperation between superiors and employees as well as between employees and employees, thereby producing performance that can support the goals of an organizational unit. According to Jason et al (2015) define performance as a behavior and the term "outcome" or "job performance outcome" to describe the outcome of that behavior. In short, work performance is defined as the value of a set of employee behaviors that contribute, both positively and negatively, to achieving organizational goals.

According to (La'karan, 2020) Performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics.

Additional Employee Income

In order to improve quality, work performance as well as to achieve maximum usability and efficiency. So Income Improvement Allowance (TPP) needs to be given to employees (PNS) in order to increase effectiveness and work spirit so that the implementation of development is achieved properly. TPP must comply with the regulations issued by the government.

Based on the Governor's Decree No. 841/Kep.966-Org/2009 concerning Additional Income Allowances and Compensation for Meals. Additional income in the form of Income Improvement Allowance (TPP) is an incentive given in the form of additional income based on the results of performance achievement for one month outside of the salary received legally in accordance with the provisions of the law. work behavior and employee performance is more about giving rewards and

punishments specifically for performance appraisals. The Income Improvement Allowance (TPP) was legalized in the 1970s. However, the amount has not been assessed based on the IBK so that the amount of the Income Improvement Allowance (TPP) is based on government regulations. Thus, if the performance is low or increasing, the amount of TPP is still the same.

Work environment

The work environment means the overall tools and materials encountered, the surrounding environment in which a person works, as well as work arrangements both as individuals and as groups (Sedarmayanti, 2011: 2).

Based on the opinions of the experts above, it is concluded that the employee's work environment has no small influence on the company's operations. This work environment will affect the company's employees, so that both directly and indirectly will affect the company's productivity. A good work environment will of course increase the work productivity of employees. On the other hand, a bad work environment will reduce the company's productivity.

Organizational Commitment

Understanding Organizational Commitment According to Robert and Kinicki (in Robert Kreitner, 2011) that organizational commitment is a reflection where an employee recognizes the organization and is bound to its goals. This is an important work attitude because people who have commitment are expected to show their availability to work. work harder to achieve organizational goals and have a greater desire to stay in a company. Mowday (in Sopiah, 2008) calls work commitment as another term for organizational commitment. In addition, organizational commitment is an important behavioral dimension that can be used to assess employee tendencies, identify and involve someone who is relatively strong in the organization, and knows the wishes of organizational members to maintain membership in the organization and are willing to strive for the achievement of organizational goals and are able to accept norms. -the norms that exist within the company. Meanwhile, according to Sopiah (2008) states that organizational commitment is a psychological bond in employees which is characterized by a strong belief and acceptance of the goals and values of the organization, the willingness to strive to achieve the interests of the organization and the desire to maintain position as a member of the organization.

Research Methods:-

This study aims to analyze and explain the effect of organizational commitment and work environment on employee performance through additional employee income at the Inspectorate of West Sulawesi Province. The data used in this study is primary data using a questionnaire. This research is a quantitative research, because the research data is in the form of numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. The research uses Path Analysis using the AMOS program. The research sample amounted to 72 respondents. The independent variable in this research is organizational commitment and work environment, providing additional employee income as an intervening variable and the dependent variable is ASN performance.

Results:-

Multiple Linear Regression and Moderated Regression Analysis (MRA)

The data that has been collected was analyzed using statistical analysis tools, namely multiple linear regression analysis to determine the effect of human resources (X1), accountability (X2), and organizational commitment (X3), on budget performance (Y). Then test with MRA, moderated regression analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables) where the moderating variable in this

study is leadership style (Z) so that the regression formula used are:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1 Z + b_5X_2 Z + b_6X_3 Z + e$$

In this case it is:

Y = Budget performance

b0 = Constant

X1 = Human resources

X2 = Accountability

X3 = Organizational commitment

Z = Leadership style

X1 Z = Interaction of human resources with leadership style

X2 Z = Interaction of accountability with leadership style

X3 Z = Interaction of organizational commitment with leadership style

b1, b2, b3, b4, b5, b6 = Regression coefficient

e = error term

By using the SPSS version 26 data analysis program tool, the regression coefficient value of each variable which includes human resources, accountability, and organizational commitment can be explained as follows:

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.342	0.503		6.650	.000
	SDM	.512	.104	.662	2.988	.000
	Accountability	.172	.121	.193	2.943	.016
	Organizational commitment	.101	.090	.097	2.717	.027
a. Dependent variable : Budget performance						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.813	0.261		14.621	0.000
	MODERATE X1	0.113	0.023	0.947	4.899	0.000
	MODERATE X2	0.052	0.026	0.412	1.973	0.014
	MODERATE X3	0.031	0.017	0.210	1.851	0.024
a. Dependent Variable: KINERJA ANGGARAN						

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 3,342. This value means that if the score includes human resources, accountability, and organizational commitment, the value is constant, then the increase in budget performance has a value of 3,342.

2. The value of the regression coefficient of human resources (X1) of 0.512 means that there is a positive influence of human resources on budget performance in the local government of West Sulawesi Province of 0.512 so that if the value or score of human resources increases by 1 point, it will be followed by an increase in budget

performance scores. of 0.512 points.

3. The value of the accountability regression coefficient (X2) of 0.172 means that there is a positive influence of accountability on budget performance in the local government of West Sulawesi Province of 0.172 so that if the value or accountability score increases by 1 point, it will be followed by an increase in the budget performance score of 0.172 points.

4. Organizational commitment regression coefficient (X3) of 0.101 means that there is a positive influence of organizational commitment on budget performance in the local government of West Sulawesi Province of 0.101 so that if the value or score of organizational commitment increases by 1 point, it will be followed by an increase in budget performance score of 0.101 points. .

5. The regression coefficient value of the moderating variable of leadership style and human resources (moderate X1) is 0.113 which means that there is a positive influence of human resources on budget performance which is moderated by leadership style in the local government of West Sulawesi Province of 0.113.

6. The regression coefficient value of the moderating variable of leadership style and accountability (moderate X2) of 0.052 means that there is a positive influence of accountability on budget performance moderated by the leadership style of the regional government of West Sulawesi Province of 0.052.

7. The regression coefficient of the moderating variable of leadership style and organizational commitment (Moderate X3) of 0.031 means that there is a positive influence of organizational commitment on budget performance moderated by leadership style in the local government of West Sulawesi Province of 0.031.

Partial Testing (t-test)

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the SPSS version 26 data processing analysis as follows:

Table Test - t

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.342	0.503		6.650	.000
	SDM	.512	.104	.662	2.988	.000
	Accountability	.172	.121	.193	2.943	.016
	Organizational commitment	.101	.090	.097	2.717	.027
	a. Dependent variable : Budget performance					

Source: Primary data processed, 2021

The results of the t-test of each variable can be explained as follows:

a) Comparing the value of tcount with the value of ttable

Therefore, tcount of 2,988 is greater than t table of 1,661, which means that the human resource variable has a positive and significant influence on budget performance in the regional government of West Sulawesi Province, while of 0.000 is smaller than 0.05.

b) Comparing the value of tcount with the value of ttable

Therefore, tcount of 2,943 is greater than t table of 1,661, which means that the accountability variable has a positive and significant influence on budget performance in the local government of West Sulawesi Province, while of 0.016 is smaller than 0.05.

c) Comparing the value of tcount with the value of ttable

Therefore, tcount of 2.717 is greater than ttable of 1.661, which means that the organizational commitment variable has a positive and significant influence on budget performance in the local government of West Sulawesi Province, while of 0.027 is smaller than 0.05.

Coefficient of determination

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (adjusted R square) as follows:

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537 ^a	.887	.664	.27664

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: Primary data processed, 2021

The value of the coefficient of determination (adjusted R square) is 0.664 which means that the independent variable (X) which includes human resources, accountability and organizational commitment to budget performance in the local government of West Sulawesi Province is 66.4%, while the rest is 33.6% is influenced by other variables that are not included in this research model.

Discussion:

The Effect of Human Resources on Budget Performance in the Regional Government of West Sulawesi Province

The results of the calculation in this study obtained that the t-count for the human resource variable is greater than t-table, ie $2.988 > 1.661$ and the significance value is less than 0.05, i.e. 0.000. Thus, the human resource variable has a positive and significant influence on budget performance in the local government of West Sulawesi Province, thus the hypothesis is accepted. The beta coefficient value (standardized coefficient) of the influence of the human resource variable on the government's budget performance is 0.512, which means that the human resource variable contributes 51.2% to the ups and downs of budget performance in the local government of West Sulawesi Province.

The results of this study are in accordance with attribution theory (Heider, 1958) which argues that a person's behavior is determined by a combination of internal forces, namely factors that originate from within a person such as ability, knowledge or effort, and external forces.) namely factors that come from outside such as difficulties in work or luck, opportunities and the environment. This is in line with the results of research by Izzaty (2011), Widyantoro (2009), and Asmadewa (2007) which suggest that an important factor that determines the success of budget-based performance implementation is the effort to develop human resources so that human resource variables are proven to have a positive influence on government budget-based performance effectiveness.

The Effect of Accountability on Budget Performance in the Regional Government of West Sulawesi Province

Accountability is an ethical concept that is close to government public administration (government executive institutions, parliamentary legislative institutions and judicial judicial institutions) which has several meanings, among others, it is often used synonymously with concepts such as accountability, the ability to provide answers (responsibility), and the ability to provide answers. answerability), which can be blamed (blameworthiness) and which have liability, including other terms that have a relationship with the hope of being able to explain it.

The results of the calculation in this study obtained that the t-count for the accountability variable is greater than t-table, namely $2.943 > 1.661$ and the significance value is less than 0.05, namely 0.016. Thus the accountability variable has a positive and significant influence on budget performance in the local government of

West Sulawesi Province, thus the hypothesis is accepted. The beta coefficient value (standardized coefficient) of the influence of the accountability variable on the government's budget performance is 0.172, which means that the accountability variable contributes 17.2% to the fluctuations in budget performance in the local government of West Sulawesi Province, because the more accountable a budget manager will be, the more accountable the budget manager will be. affect their performance in carrying out their duties and functions..

The Effect of Organizational Commitment on Budget Performance in the Regional Government of West Sulawesi Province.

The results of the calculation in this study obtained that the t count for the organizational commitment variable is greater than t table, namely $2.717 > 1.661$ and the significance value is less than 0.05, namely 0.027. Thus the organizational commitment variable has a positive and significant influence on budget performance in the local government of West Sulawesi Province, thus the hypothesis is accepted. The beta coefficient value (standardized coefficient) of the influence of the organizational commitment variable on budget performance is 0.101, which means that the organizational commitment variable contributes 10.1% to the ups and downs of budget performance in the local government of West Sulawesi Province.

The results of this study support the stewardship theory which describes the efforts of the stewards or management to maintain the trust given by the principal in terms of resource management in order to achieve organizational goals, one of which is maximizing the achievement of budget performance. The steward or management in this case uses organizational commitment in order to achieve organizational goals because with the existence of organizational commitment various individual and organizational activities can be more economical, effective and efficient. This research is in line with that conducted by Muis et al (2018) that there is a positive and significant effect of organizational commitment on performance, so we can conclude that organizational commitment is a measure of the success of an organization or company in supporting the performance of the organization or company primarily in achieving budget performance.

Leadership Style Moderates the Effect of Human Resources on Budget Performance.

The results of the calculation in this study using moderation obtained that the t-count for the human resource variable moderated by leadership style is greater than t-table, namely $4.899 > 1.661$ and the significance value is less than 0.05, i.e. 0.000. Thus, the leadership style variable can moderate the relationship between human resources and budget performance. The beta coefficient value (standardized coefficient) of the influence of the moderating variable of leadership style from human resources on budget performance is 0.113, which means that the variable of leadership style moderating human resources contributes 11.3% to the fluctuations in budget performance in the provincial government. West Sulawesi.

The improvement of human resources cannot be separated from the internal factors and external factors of the employees themselves. The category of internal factors in question includes motivation and job satisfaction. While the categories of external factors are leadership style and organizational culture. This is in line with the view of attribution theory from Kelley (1972), that each individual's behavior is influenced by internal and external attributes. This research is in line with that conducted by Agusman S (2004) which states that leadership style has the strongest influence on human resources. The correlation between leadership style, human resources on budget performance has a strong correlation and influences each other..

Leadership Style Moderates the Effect of Accountability on Budget Performance

The results of the calculation in this study using moderation obtained that the t count for the accountability variable moderated by leadership style is greater than t table, namely $1.973 > 1.661$ and the significance value is less than 0.05, namely 0.014. Thus, the leadership style variable can moderate the relationship between accountability and budget performance. The beta coefficient value (standardized coefficient) of the influence of the moderating variable of leadership style on accountability on budget performance is 0.052, which means that the variable of leadership style moderating accountability contributes 5.2% to the fluctuations in budget performance in the regional government of West Sulawesi Province.

Increased accountability can not be separated from internal factors and external factors of the employees themselves. The category of internal factors in question includes motivation and job satisfaction. While the categories of external factors are leadership style and organizational culture. This is in line with the view of attribution theory from Kelley (1972), that each individual's behavior is influenced by internal and external attributes. This research is supported by Heidjrachman and Husnan (2002:224) defines leadership style as a pattern

of behavior used by each manager to influence his subordinates to achieve organizational goals. Everyone in carrying out their role as a leader will apply a different style according to the character they have and the environment that shapes their personality, so it is considered that leadership style can moderate the relationship between accountability and budget performance.

Leadership Style Moderates The Effect of Organizational Commitment on Budget Performance

The results of the calculation in this study using moderation obtained t count for the organizational commitment variable moderated by leadership style is greater than t table, namely $1.851 > 1.661$ and the significance value is less than 0.05, namely 0.024. Thus, the leadership style variable can moderate the relationship between organizational commitment to budget performance. The beta coefficient value (standardized coefficient) of the influence of the moderating variable of leadership style on organizational commitment to budget performance is 0.031, which means that the variable of leadership style moderating organizational commitment contributes 3.1% to the fluctuations in budget performance in the local government of West Sulawesi Province. ..

The results of this study support the attribution theory because in improving budget performance, especially in the characteristics of organizational commitment in managing regional finance itself, a person's leadership style is one of the determinants of financial quality to be carried out because it is an internal factor that encourages someone to carry out an activity. This is in line with the results of research by Wirawan (2013) which suggests that one of the results of leadership styles that affect organizational members is the organizational commitment of their followers. If the followers' organizational commitment to their organization is high, then they will carry out their duties optimally and produce high budget performance as well.

Conclusion:-

After discussing specifically in accordance with the hypothesis through the results of research both descriptively and through statistical analysis, there are several things that were found from the results of this study, namely as follows:

- 1) Human resources affect the performance of the government budget. This shows that the better human resources will further improve the budget performance of the regional government of West Sulawesi Province.
- 2) Accountability affects the performance of the government budget. This shows that the higher the accountable attitude of the apparatus will affect the increase in the performance of the regional government of West Sulawesi Province.
- 3) Organizational commitment affects the performance of the government budget. This shows that the higher the attitude of employee commitment to the organization will affect the increase in the performance of the local government budget of West Sulawesi Province.
- 4) Leadership style strengthens the influence of human resources on the budget performance of the local government of West Sulawesi Province.
- 5) Leadership style strengthens the influence of accountability on the budget performance of the local government of West Sulawesi Province.
- 6) Leadership style strengthens the influence of organizational commitment on the budget performance of the local government of West Sulawesi Province

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