

The Perception of Budgetary Goal Characteristic, Budget Adequacy and Organizational Commitment toward Regional Government Performance with Internal Control as a Moderator Variable in Musirawas Regency and Lubuk Linggau Municipality Organizational Management

Retno Ulfayatun Hidayah*, Azwardi, Tertiarto Wahyudi

Master Degree in Economy Science, Sriwijaya University, Jalan Srijaya Negara Bukit Besar, Bukit Lama, Ilir Bar-I, Kota Palembang, Sumatera Selatan 30128, Indonesia

*Corresponding author: Retno Ulfayatun Hidayah

| Received: 23.12.2018 | Accepted: 04.01.2019 | Published: 16.01.2019

DOI: [10.21276/sjef.2019.3.1.3](https://doi.org/10.21276/sjef.2019.3.1.3)

Abstract

This study aimed to find out the influence of Budgetary Goal Characteristics, Budget Adequacy, Organizational Commitment and internal control toward the performance of Lubuk Linggau Regency and Municipality Government. In this study, budgetary goal characteristic was measured using budgetary participation dimension, budget goal clarity, budgetary feedback, budgetary evaluation and budget goal difficulty. Budget adequacy is measured based on budget adequacy and information on budget availability. Organizational commitment is measured based on loyalty, pride, value of acceptance and organization goal. Internal control in this study was measured using environmental control dimension, risk assessment, control activity, information and communication, and monitoring. This study was conducted by spreading 190 pieces of questionnaires to echelon 2, 3 and 4 officials in the regional government organization of Lubuk Linggau regency and municipality. The data were analyzed using SPSS 23 by implementing double linear regression method and Moderate Regression Analysis (MRA) with the result which showed that in a simultaneous way, the variables of characteristic, budget goals, budget adequacy, organizational commitment, and internal control had influenced regional government performance; and in a partial way, internal control moderated the correlation between the characteristic of budget goals and budget adequacy with regional government performance. The result of this study also showed that internal control did not moderate the correlation between organizational commitment and the performance of Lubuk Linggau regency and municipality.

Keywords: Budgetary Goal Characteristic, Budget Adequacy, Organization Commitment, Internal Control and Regional Government Performance.

Copyright @ 2019: This is an open-access article distributed under the terms of the Creative Commons Attribution license which permits unrestricted use, distribution, and reproduction in any medium for non-commercial use (NonCommercial, or CC-BY-NC) provided the original author and source are credited.

INTRODUCTION

A performance of the public sector is multidimensional, so there is no single indicator that can be used to show the performance comprehensively. Unlike the private sector, the nature of output produced by the public sector is more intangible output, measuring it financially only is not enough. Therefore, a measurement of non-financial work is needed. The purpose of a performance measurement system is to have a better communication strategy (top down and bottom up), measure a financial and non-financial performance in a balanced manner so that it can trace the development of its strategic achievements, accommodate the understanding of the interests of middle and lower level managers and motivation as a tool to achieve satisfaction based on individual approaches and rational collective abilities [1]. The performance indicator functions as a measurement of the extent to which the regional government has achieved the strategic objectives set out in the performance determination document. The budgeting system is a component that plays a role in realizing the arrangement of financial plans both short and long term plans. Kenis [2] stated that budgetary goal characteristics use the dimensions of budgetary participation, budget goal clarity, budgetary feedback, budgetary evaluation, and budget goal difficulty.

Kaddafi, Raza, and Heikal [3] said that budget adequacy is the manager's perception level showing that the budget is sufficient to carry out work activities that support the achievement of organizational goals. Budget adequacy according to Nouri and Parker [4] is the degree to which a person feels that the sources of his budget are sufficient or enough to fulfill the conditions in his field of work, in which subordinates have influential information about the desired

level of budget support to complete tasks in their field of work. The results of the research by Nouri and Parker [4] stated that the adequacy of the budget influences managerial performance. Wicaksono's research [5] stated that budget adequacy has no effect on managerial performance.

Mowday, Steers, and Porter [6] stated that Organizational Commitment is a condition in which individuals have trust, attachment, and acceptance of the values and goals of the organization so that the individual will maintain his membership in the organization. Ekaningtias [7] conducted research with the results indicating that an organizational commitment affects the performance of SKPD. A research conducted by Oluwalope and Sunday [8] also found that the results of budget participation and organizational commitment had an effect on managerial performance. Internal Control System according to PP 60 of 2008 is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving the organization through effective and efficient activities, reliability of financial reporting, safeguarding state assets and compliance against statutory regulations. Organizing activities in local government institutions ranging from planning, implementation, supervision to accountability must be carried out in an orderly controlled, effective, and efficient manner. That is why a system is needed. The system can provide sufficient confidence determining that an institution can achieve the objectives of its activities effectively, efficiently, and encourage compliance with laws and regulations. Kewo [9] conducted a study with the results of internal control affecting managerial performance.

Based on the 2013-2017 Lubuk Linggau City Medium-Term Development Plan, the development of Lubuk Linggau city requires the support of adequate budget availability. A common problem in financing regional development is to increase and mobilize financing sources for conventional and non-conventional regional development. In addition, human resource management in regional financial management at all levels of government still needs to be improved even though the city of Lubuk Linggau gets the predicate of WTP in regional financial management. Lubuk Linggau has not mapped the needs of waste water infrastructure and services as well as the unavailability of detailed plans for meeting these needs resulting in the priority of phasing in the construction and rehabilitation of facilities and infrastructures for waste water not clearly illustrated. The problem with the Government of Musi Rawas Regency is that the limited potential of the region. This is a challenge that must be faced in finding and exploring regional income sources, so that it is expected to be able to contribute to the increase in the APBD of Musi Rawas Regency. In addition, the unusual conditions of the community in receiving an increase of activities can directly affect the increase of local taxes or levies. This condition can affect regional income, and will influence the achievement of the desired target. Leviany and Roja [10] stated that based on the 2015 Musi Rawas District Audit Report (LHP) found that there were still weak internal controls and compliance with laws and regulations. The LHP findings reveal broader and more detailed facts about the condition of local government financial accountability. Deviations that occur are related to indications of asset abuse, corruption, and fraud in financial reporting. Based on the results of the analysis, it was concluded that the problems of the effectiveness of the internal control system of the Musi Rawas district government were most often found in relation to the weaknesses of the Control Environment component and the Material and Method components.

Goal Setting Theory is a theory put forward by Latham and Locke [11]. This theory emphasizes the importance of the relationship between the goals set and the performance produced. Goal Setting Theory assumes that there is a direct relationship between specific and measurable objectives with the performance of the main findings of this theory, namely individuals who are given specific and difficult goals but can be achieved have a better performance than individuals who accept goals that are easy and less specific or no goal at all. At the same time individuals must have a sufficient ability to accept the stated goals and receive feedbacks related to performance. Stewardship's theory explains the existence of regional government as an institution that can be trusted to act in accordance with the public interest by carrying out their duties and functions appropriately and making financial accountability so that economic goals, public services and community welfare can be achieved optimally. To carry out these tasks, Stewards (management and internal auditors) direct all abilities and expertise in the effectiveness of internal controls in order to produce quality reports. Performance is a picture of the level of achievement of an activity or program or policy to realize the goals, objectives, mission, and vision of the organization contained in the organization's strategic planning. Goal Setting Theory, Latham and Locke [12] emphasized the importance of the relationship between the goals set and the performance produced. Mahmud, Kawung, and Rompas [13] stated that performance can basically be seen from two aspects, namely employee performance (individual) and organizational performance. The employee performance is the result of individual work in an organization. While organizational performance is the totality of the work achieved by an organization.

The budget is a tool used to regulate the goals of acceptance and financing in the center of organizational responsibility and also as a means of control, coordination, communication, performance and motivation, so that budget goals must be carefully planned by the manager and understood by members of the organization so that they can be effectively implemented [14]. According to Kenis [2], there are five characteristics of Budgetary Goals (Budgetary Goal Characteristics), i.e., budgetary participation that shows the extent of participation for government officials to understand the proposed budget by the work unit has an effect on the objectives of their budget accountability center. Budget Goal

Clarity, Kusuma [15] stated that the clarity of regional budget targets must be clearly stated, specific and can be understood to compile and implement them. The budget objectives are proxied with clear and specific budget goals. Budgetary feedback is communication information on the extent to which a predetermined budget is reached, Kenis [2]. Feedback budget is proxied by the reversal of the budget. Budgetary evaluation, Saukani, Rasuli, and Darlis [16] stated that from the aspect of implementation, evaluation is an activity of collecting data and information, management, interpretation and consideration for making decisions. Nurlelahayati, Indriani, and Syam [17] said that budget evaluation is a policy and procedure to evaluate between goals and realization. Periodic evaluations become a process of budget control and the results of budget evaluation become budget feedback. Budgetary evaluation is proxied by explaining budget goals to subordinates. Budget Goal Difficulty [18] is a variety of obstacles and difficulties felt by local government officials to achieve budget goals in work units that are their responsibility. The difficulty of the budget target in this study is proxied by the difficulties faced in setting the budget.

Adequacy of Budget is the degree to which a person feels that the sources of the budget are sufficient to fulfill the requirements in the field of work. Budget adequacy according to Nouri and Parker [4] is the degree to which a person feels that the sources of his budget are sufficient or enough to fulfill the conditions in his field of work, in which subordinates have influential information about the level of budget support desired to complete tasks in their field of work. The success of individuals and organizations depends on the circumstances in which subordinates can receive adequate budget support. Budget adequacy is the level of individual perceptions of the budgeted source to carry out the necessary activities.

Organizational Commitment according to Mowday, Steers, and Porter [6] is a situation in which individuals have trust, attachment, and acceptance of the values and goals of the organization so that the individual will maintain his membership in the organization. Organizational Commitment will be erected when each individual develops three attitudes or characteristics in Organizational Commitment, i.e., the existence of belief, willingness to be involved in organizational interests (involvement), and loyalty. Each individual or manager in the organization will have a high commitment if they are proud of the organization in which they work.

The Internal Control System according to PP No. 60 of 2008 is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The element of the Internal Control System in this Government Regulation refers to the elements of the Internal Control System that have been practiced within the government in various countries, which include the Control Environment, Risk Assessment, Control Activities, Information and Communication, monitoring.

RESEARCH HYPOTHESIS

Budgetary Goal Characteristics, budget adequacy, organizational commitment influence the performance of the local government of Musi Rawas Regency and Lubuk Linggau City and internal control moderates the budget objective characteristics, the adequacy of the budget and organizational commitment to the performance of the local government.

The scope of this research is the regional apparatus organization in Musi Rawas Regency and Lubuk Linggau City. The variables used in this study are Performance as the dependent variable and the characteristics of the budget objectives, budget adequacy, organizational commitment and internal control as independent variables. This study uses primary data in the form of questionnaires using a 5-point Likert scale. The data collection method used in this study is the Survey method, in which information and data are obtained directly using a questionnaire. The population in this study is the Head of Section or Head of Sub-Sector or Secretary with Echelon 2, 3, and 4 structural positions in the regional apparatus organization of Musi Rawas Regency and Lubuk Linggau City with 65 village organizations.

The data analysis in this study first tested the validity and reliability of the data using the validity criteria. The questionnaire was said to be valid if the question in the questionnaire was able to reveal what would be measured by the questionnaire. This validity test is done using corrected item - total correlation where if the result is > 0.3 then the item question is valid. Conversely if the results of the probability value, 0.3 then the item question is invalid. Reliability test was carried out using Alpha Cronbach technique and comparing Alpha coefficient with R coefficient, which is 0.6 . If the Alpha coefficient is greater than 0.6 then the reliability and the classic assumption test, the r square test partial test, the F test and the multiple regression test and moderate regression analysis with the formula:

Multiple regression analysis

$$GP = 2.837 + 0.100 BGC + 0.281 BA + 0.281 OC + 0.088 IC$$

Moderated Regression Analysis

$$GP = 2,234 + 0.77 GC + .317 BA + .317 OC + .075 IC + .006 BGC * IC + .020 BA * IC + .001 OC * IC$$

Information:

GP	: Government Performance
BGC	: Budgetary Goal Characteristic
BA	: Budget Adequacy
OC	: Organizational Commitment
IC	: Internal Control
BGC * IC	: Budgetary Goals Characteristic and Internal Control
BA * IC	: Budgetary Adequacy and Internal Control
OC * IC	: Organizational Commitment and Internal Control
b_1, b_2, b_3	: Regression Coefficient
ϵ	: Error

RESULTS

This study was conducted to all government agencies in District Municipalities of Lubuk Linggau. In analyzing and testing hypothesis, researchers used primary data got from questionnaires given to echelon 2, 3 and 4 officials. Researchers distributed 230 questionnaires but only 190 questionnaires were returned. The research respondents who had the latest education of S1 (stratum 1) were as many as 147 people or as much as 77% and as many as 43 people or 23% were educated in Master Degree or S2. Based on test validity in this study, all statement items had the value of Corrected Item - Total Correlation > 0.3 so that all items in this statement were valid. Based on the reliability of the data obtained the value of *Cronbach's Alpha* coefficient for government performance was 0.749; the characteristic of budget goal was 0.779, the budget sufficiency was 0.615, organizational commitment was 0.747, and internal control was 0.808. Because the value of the *Cronbach's Alpha* coefficient was bigger than 0.60; it could be concluded that the research instruments used in this study were reliable. Based on the classic assumption test, data of this study had met the classical assumption test.

DISCUSSION**The Results of Multiple Regression Test and MRA**

Unstandardized Coefficient			
Model	B	t	Sign
(constanta)	2,234	0.835	.405
BGC	.077	3.349	.001
BA	.0317	3.443	.001
OC	.317	4.373	.000
IC	.075	2.732	.007
BGC * IC	.006	2.035	.043
BA * IC	.020	2.222	.027
OC * IC	.001	.153	.878

Dependent Variables: Regional Government Performance

Discussion of the Characteristics of Budget Goals toward Regional Government Performance

The result of this study indicated that the characteristic of budget goals had a positive influence on regional performance. Budgetary goal characteristic had a significance value of $0.001 < \alpha = 0.05$ and the coefficient value was 0.077. This meant that budgetary goal characteristic had a positive and significant influence on government performance. The result of this study supported the goal setting theory used where the goal setting theory or global setting theory emphasizes the importance of the relationship between the objectives set and the performance produced. This theory influences the way the organization measures their performance by using clarity of goals, challenging goals and commitment to achieve them.

The result of this study also supported the theory of stewardship where this theory describes the situation in which management is more motivated towards the objectives of achieving the benefits for organization. The result of this study supported the research of Herawansyah, Fadli, Baihaqi [19] i.e. the result of Budgetary Characteristic had the influence on managerial performance in Bengkulu, and Kewo [9] conducted research with the results showing budget participation, clarity of budget targets and the implementation of internal control over managerial performance.

Budget Adequacy toward the Performance of Regional Government

The result of this study indicated that the characteristic of budget goal had a positive impact on regional government performance. Budget adequacy variable (BA) was 3.443 with a significance value of $0.000 < \alpha = 0.05$ and the coefficient value was 0.371. This meant that budget adequacy had a positive and significant impact on government

performance. The result of this study supported Mapulanga [20] study with the results showing that budget adequacy and budget insufficiency affecting the performance of regional government. The result of this study indicated that the dimension which was more dominant was the availability of budget. This meant that the performance of the municipal district government of Lubuk Linggau depended on the availability of available budgets. The result of this study also supported the research of Nouri and Parker [4] with the result showing that adequate support could affect both individual performance and organization, and Mapulanga [20] conducted a research on budget adequacy or budget inadequacy which affect services at University Library in Malang, but the result of this study was not in line with Wicaksono's research [5] whose result on budget adequacy showed that it did not affect managerial performance.

Organizational Commitment toward Regional Government Performance

The result of the study indicated that organizational commitment had a positive influence on the performance of regional government. The t value calculated for organizational commitment variable (KO) was 4.373 with a significance value of $0.000 < \alpha = 0.005$ and the coefficient value was 0.317. This meant that organizational commitment had a positive and significant effect on government performance. This result supported the goal setting theory in which goal setting theory stated that goal setting can be based on own initiative where individuals have a large commitment to achieve the stated goals. Organizational commitment in this research was measured using dimensions of loyalty and pride, involvement and confidence, acceptance of organizational values and goals. The result of this study indicated that the most dominant dimension was the dimension of involvement. This dimension explained the situation in which individuals wished to make every effort to help the success of the organization. The result of this study supported Saidn and Musa's [21] research with the results of budget participation and goal commitment research influencing performance.

Internal Control over the Performance of Regional Government

The result of this study indicated that internal control affected the performance of regional government. Internal control variables made an effective contribution of 7.8% and the relative contribution was 21.2%. The t value counted for internal control variable (PI) was 2.732 with a significance value of $0.005 < \alpha = 0.05$ and the coefficient value was 0.075. This meant that internal control had a positive and significant influence on government performance. The result of this study supported the theory of stewardship where the implications of this theory explained regional government as an institution that can be trusted to act in the public interest by carrying out its duties and functions appropriately in directing capabilities in the effectiveness of internal control. The result of this study supported Kewo's research [9] with the result showing that there were effects of budget participation, clarity of budget goals and simultaneous implementation of internal control on managerial performance. Research result of Yahya *et al.*, [22] also provided result of internal control that had a positive influence on performance.

Budgetary Goal Characteristic toward Regional Government Performance with Internal Control as a Moderator Variable

In this study, the variable of budget goal characteristic which was moderated by internal control had a t of 2,034 with a significance value of $0.043 < \alpha = 0.05$ so that it could be concluded that the internal control variable was able to moderate the correlation between the characteristic of budget goals and the performance of regional government. The existence of a clear budget goal would help individuals to set budget targets, according to PP number 60, internal control is connected with the activities of regional government in providing adequate confidence in order to make budget target run as what is stated in the standardized target, so it can help government increase their performance. This result supported goal setting theory which was used in this study. This theory emphasizes the importance of the correlation between the setting goal and the performance result.

Budget Adequacy toward Regional Government Performance with the Internal Control as Moderator Variable

Budget Adequacy toward regional government performance with internal control moderation in this study had t value as much as 2.222 with the significance value which was as much as $0.024 < \alpha = 0.05$. So, it could be concluded that budget adequacy variable which was moderated by internal control variable had significant positive influence toward government performance. This result was in accordance with the study conducted by Nouri and Parker [4] which showed that budget adequacy had the influence on government performance. The availability of appropriate financial and information sources concerning appropriate budget adequacy makes manager able to finish their work. Information which was presented in a certain form and on time could make the leader of government agency possible to run their control and responsibility in order to reach the organizational goal. The result of this study supported the study conducted by Kaddafi, Reza and Heikal [3] which showed that the study concerning budget adequacy had the influence on working activities which could support the achievement of organizational goal.

Organizational Commitment toward Regional Government Performance with Internal Control as Moderator Variable

Organizational commitment toward regional government performance which had been moderated by internal control in this study had t value as much as 0.153 with significance value $0.878 > \alpha = 0.05$. This meant that internal

control in this study was able as well as unable to moderate the correlation between organizational commitment and regional government performance. Organizational commitment is defined as the willingness to work in accordance with the organization goal. Mowdays, Steers and Porter [6] stated that individuals who had high organizational commitment would be more loyal and had the sense of organizational belonging so they would behave as what the organization wanted to achieve. Internal control could help individuals behave in order to achieve the organizational goal which was in accordance with regional government vision and mission. However, the statistic result of this study showed that internal control did not moderate the correlation between organizational commitment variable and regional government performance. It was caused by contingency factor in which the environment or situation where management provided control system could enable them to face certain condition in the organization.

CONCLUSION

Based on the result of analysis and testing which was conducted in this study, it could be concluded that budgetary goal characteristic had a positive and significant influence on regional government performance. Having clear and specific budgetary participation, budget goal clarity, budgetary feedback, budgetary evaluation and budget goal difficulty, the employees were helped much in carrying out their work programs which had been set up by the organization of regional government. Budget Adequacy had a positive and significant influence on regional government performance. By having budget and information availability, the employees would be helped to determine their appropriate work programs which were in accordance with the organization vision and mission so it could give impact on the success of each regional government organization performance. Organizational commitment would have a positive and significant influence on regional government performance. Having loyalty and pride and being loyal with the organization would create the willingness to perform better so it could be in accordance with the organization vision and mission. High commitment of the employees would give impact on regional government organization performance. Internal control gave a positive and significant influence on regional government performance. In regional government organization, internal control would ensure that the integral process could be achieved through efficient and effective activities. The better the internal control of an organization was, the more increasing the performance of an organization would be. Internal control moderated the correlation between budgetary goal characteristic and regional government performance. Having clear budget goal would help the individuals arrange their budget target. Internal control was attached to the government agency organizational activities in providing appropriate trust in order to make targeted budget achieved based on targeted standard so it could help increase the performance of regional agency organization. Internal control moderated the correlation between budget adequacy and regional government performance. The availability of finance and information which was appropriate with budget adequacy could enable the agency leaders to carry out his control and responsibility to reach the organization target. Internal control did not moderate the correlation between the organization commitment and regional government performance. Statistically, internal control in this study did not moderate the correlation between the organization commitment and regional government performance.

REFERENCES

1. Bastian, N., Covey, K. R., & Meyer, M. R. (2010). A universal stellar initial mass function? A critical look at variations. *Annual Review of Astronomy and Astrophysics*, 48, 339-389.
2. Kenis, I. (1979). Effects of budgetary goal characteristics on managerial attitudes and performance. *Accounting Review*, 707-721.
3. Khaddafi, M., & Raza, H. (2015). Effect Of Budgetary Participation And Budget Adequacy On Individual Performance With Job Satisfaction As An Intervening Variabel, *International Journal Of Economics, Commerce And Management*, III(2), 1-15.
4. Nouri, H., & Parker, R. J. (1998). The relationship between budget participation and job performance: the roles of budget adequacy and organizational commitment. *Accounting, Organizations and Society*, 23(5-6), 467-483.
5. Wicaksono, P., Danoedoro, P., Hartono, & Nehren, U. (2016). Mangrove biomass carbon stock mapping of the Karimunjawa Islands using multispectral remote sensing. *International Journal of Remote Sensing*, 37(1), 26-52.
6. Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of vocational behavior*, 14(2), 224-247.
7. Ekaningtias, D. (2016). Effect of commitment, ethical leadership and attitude towards the performance of regional work unit in East Java provincial government. *International Journal of Social and Economic Research*, 6(3), 23-32.
8. Oluwalope, A. A., & Sunday, O. (2017). Impact of budgetary participation and organizational commitment on managerial performance in Nigeria. *Accounting and Finance Research*, 6(3), 48.
9. Kewo, C. L. (2014). The Effect of Participative Budgeting, Budget Goal Clarity and Internal Control Implementation on Managerial Performance. *Research Journal of Finance and Accounting*, 5(12), 81-87.
10. Leviany, T. (2016). Pemerintah Kabupaten Musi Rawas Provinsi Sumatera Selatan Berdasarkan Hasil Pemeriksaan Bpk-Ri Atas Laporan Keuangan Pemerintah Daerah Tahun 2015. *Jurnal Riset Akuntansi dan Keuangan*, 4(1), 885-894.

11. Latham, G. P., & Locke, E. A. (1979). Goal setting—A motivational technique that works. *Organizational dynamics*, 8(2), 68-80.
12. Latham, G. P., Daghighi, S., & Locke, E. A. (1997). Implications of goal-setting theory for faculty motivation. *Teaching well and liking it: Motivating faculty to teach effectively*, 125-142.
13. Rahmayati, A. (2016). Analisis Kinerja Keuangan Pemerintah Daerah Kabupaten Sukoharjo Tahun Anggaran 2011-2013. *EKA CIDA*, 1(1).
14. Cheok, M. U. I., Edward, W. O. N. G., & Ismail, K. (2016). An analysis of budgetary goals impacting organizational performance. *Audit Financiar*, 14(137), 551-563.
15. Kusuma, S., Shen, Y. I., Hanjaya-Putra, D., Mali, P., Cheng, L., & Gerech, S. (2013). Self-organized vascular networks from human pluripotent stem cells in a synthetic matrix. *Proceedings of the National Academy of Sciences*, 110(31), 12601-12606.
16. Saukani, S., Rasuli, M., & Darlis, E. (2015). Pengaruh Karakteristik Tujuan Anggaran terhadap Kinerja Manajerial dengan Motivasi sebagai Variabel Intervening pada Pemerintah Daerah Kabupaten Merangin. *Sorot*, 10(2), 179-193.
17. Nurlelahayati, N., & Indriani, M. (2017). Pengaruh Umpan Balik Anggaran, Evaluasi Anggaran Dan Komitmen Organisasi Terhadap Kinerja Satuan Kerja Perangkat Daerah Kota Lhokseumawe. *Jurnal Perspektif Ekonomi Darussalam*, 3(2), 134-150.
18. Ismalia, H., Taufik, T., & Hanif, R. A. (2016). Pengaruh Karakteristik Tujuan Anggaran dan Pengendalian Internal Terhadap Kinerja Aparat Pemerintah Daerah (Studi Empiris pada SKPD Kabupaten Kampar). *Jurnal Online Mahasiswa (JOM) Bidang Ilmu Ekonomi*, 2(2), 1-15.
19. Wahab, Z. W. A., & Saiful, S. (2013). Kepemilikan Internal, Kualitas Auditor, Dan Nilai Perusahaan. *Fairness*, 3(1), 114-125.
20. Mapulanga, P. (2011). Effects of budgeting and funding on the provision of library and information services in the University of Malawi Libraries. *Performance Measurement and Metrics*, 12(3), 172-182.
21. Saidu, S. K., & Musa, B. (2015). Budgeting Participation, Goal Commitment and Accounting Performance of Nigerian Listed Banks.
22. Rizwan, M., Yahya, R., Hassan, A., Yar, M., Azzahari, A., Selvanathan, V., ... & Abouloula, C. (2017). pH sensitive hydrogels in drug delivery: Brief history, properties, swelling, and release mechanism, material selection and applications. *Polymers*, 9(4), 137.