The Effect of Apparatus Commitment on the Relationship of Budget Participation and Internal Control with the Performance of Government Apparatus in the Government of Aceh

Nadia[1], Nadirsyah[2], Darwanis[3]

[1,2,3] Faculty of Economics and Business, Syiah Kuala University, Banda Aceh

ABSTRACT: This study aims to examine the effect of apparatus commitment on the relationship of budget participation and internal control with the performance of government apparatus in the government of Aceh. The population of this research were all Head of Institution, Head of Program Sub-division, and Financial Administration Officer in The Aceh Work Unit which the sampling technique uses non probability sampling with census method. The data source in this study uses primary data that is the acquisition of questionnaires from respondents. Data analysis method used is Moderated Regression Analysis (MRA) with the help of SPSS 25. The result of this research shows that (1) budget participation and internal control has an effect on performance of government apparatus in the government of Aceh, (2) budget participation has an effect on performance of government apparatus in the government of Aceh, (3) internal control has an effect on performance of government apparatus in the government of Aceh, (4) apparatus commitment has an effect on the relationship between budget participation with performance of government apparatus in the government of Aceh, and (5) apparatus commitment has an effect on the relationship between internal control with performance of government apparatus in the government of Aceh.

KEYWORDS: Apparatus Commitment, Budget Participation, Internal Control, Performance of   Government Apparatus.

PRELIMINARY

The implementation of government affairs in each region is structured with several institutions or organizations, both vertically and horizontally. The sectoral organizational structure in administering government affairs is deemed necessary as executor of duties and functions of the executive so that public service activities can run properly. So that there is a need for an increase in the performance of government apparatus to manage public finances based on the provisions of Article 3 paragraph (1) of Constitution number 17 of 2003 concerning State Finance that management must be carried out in an orderly manner, complying with laws and regulations, effective, efficient, economical, transparent and accountable with due observance of the principles of fairness, decency and benefits for the community.

Performance is the level of achievement of a result of work by a person or group of people in an organization in accordance with their respective authorities and responsibilities in an effort to achieve company goals legally, not violating the law and not contradicting morals and ethics (Rivai & Basri, 2005: 89).

Even though, there are regulations and systems intended to improve performance in such a strict and systematic manner. However, in practice the government's performance has not been realized at an optimal level which can be seen in the various news currently listed in the media. Based on data released on the P2K APBA website of the Aceh Provincial Government as of 28 June 2021, it is clear that the absorption capacity of the budget is still very low. The target on June 30 2021 is 30.0 , while only 23.7% has been realized. Even though the achievement at that time was in a critical position considering that there were only 5 working days left. The focus on absorption is the entry point to see the performance of the apparatus in carrying out activities on the allocated regional budget. (Dialexis, 2021). Thus, there is a need for continuous improvement of performance which is one of the main keys to the success of government organizations.

The government sector, in carrying out the tasks it carries, certainly has plans that are prepared and used as guidelines in the form of a budget in order to know the stages in its implementation (Nafarin, 2013:47). To be able to achieve high performance in the government environment, it is necessary to involve government officials in the budget preparation process. This simple budget participation can actually increase the sense of group unity which can function to increase cooperation between group members in

setting the budget and implementing budget targets. This is in line with research conducted by (Arsalan *et al* ., 2018; Rivito & Mulyani, 2019; Manafe & Setyorini, 2019; Dewi & Suartana, 2018; Novlina *et al* ., 2020; Siregar *et al* ., 2021) which shows that budget participation has a positive influence on improving managerial performance. Every organization has a desire to achieve optimal performance through budget participation, for this reason commitment is needed as a driving force in improving performance. Organizational commitment is an encouragement from within the individual to do something in order to support the success of the organization in accordance with its goals and prioritize the interests of the organization compared to interests (Robbins, 2015:69).

Budget participation alone is not enough to be a supporting factor that can guarantee the achievement of a high level of performance, but it needs to be supported by effective internal control as an integral control tool. This internal control will encourage the government to carry out its duties and authorities in accordance with established procedures and rules and can provide assurance that the use of public resources used is in accordance with what is reported at the time of accountability. Thus, with the implementation of effective control within the government environment, government performance can increase. This is in line with research conducted by (Yanti *et al* ., 2020; Sahusilawane, 2020; Alemu, 2020; Siregar *et al* ., 2021; Simon, 2021) which shows that internal control has an influence on the performance of government apparatus.

In addition, commitment turns out to play an important role in ensuring that someone implements internal control optimally in order to improve his performance. Commitment is closely related to a person's level of confidence in carrying out their responsibilities, because with strict control accompanied by a strong commitment, a high level of performance will be easy to achieve consistently. This is in line with the research conducted by Yanti *et al* . (2020) and Siregar *et al* . (2021) which shows that apparatus commitment is able to strengthen the relationship between internal control and the performance of government apparatus.

THEORETICAL BASIS

Agency theory (*Agency Theory*)

Agency theory is a theory that explains the existence of a relationship between principal and agent in an employment contract either explicitly or implicitly. According to Jensen & Meckling (1976), agency theory is basically an agreement in which one or more parties (principals) involve another party (agent) to be able to perform services on their behalf and delegate some authority to the agent. In their article, Jensen & Meckling (1976) also stated that every principal and agent will certainly maximize their utility, so that it will encourage conflicts of interest due to human nature which is generally more selfish and tends to avoid risk.

Government apparatus performance

The performance of government apparatus can be concluded as a result of the work achieved by government employees in developing their duties and responsibilities through the implementation of government activities based on certain criteria (Rivito & Mulyani, 2019). According to Constitution No. 5 of 2014 concerning State Civil Apparatus, the performance appraisal of government apparatus aims to guarantee the objectivity of ASN development based on an achievement system and a career system with due regard to targets, achievements, results and benefits achieved, as well as ASN behavior. Performance appraisal is an important stage in the resource development cycle which is carried out in an objective, measurable, accountable, participatory and transparent manner. According to Manafe & Setyorini (2019) there are five indicators used to measure performance, namely (1) quantity of work, (2) quality of work, (3) timeliness, (4) attendance, and (5) ability to cooperate.

Budget Participation

Participation basically refers to a process that involves individuals directly in it for decision making and has an impact on the preparation and achievement of these goals (Mulyadi, 2016: 22). Participation in budgeting is the involvement of government officials in preparing the budget (Ikhsan & Ishak, 2005:69). So that it can be concluded, budget participation is a process in which budget executors in government are given the opportunity to be involved in the process of preparing the budget and implementing programs or activities to achieve predetermined budget targets so that they can support the achievement of government organizational goals (Mardiasmo, 2009: 89). According to Tyas *et al.* (2021) there are several indicators in measuring budget participation, namely: (1) involvement in preparing the budget, (2) influence on setting the budget, (3) knowing the reasons for revising the proposed budget , (4) providing suggestions/opinions, and (5) there is a contribution.

Internal control

Internal control is a series of processes carried out by the board of directors, management, and other parties in an organization with the aim of obtaining adequate confidence in achieving the stated goals (COSO, 2013). Then, it was reaffirmed based on Government Regulation No. 60 of 2008 that the internal control system is an integral process of actions and activities carried out continuously by leaders and all employees within the central government and regional government to provide adequate assurance of achieving the objectives of public sector organizations are the reliability of financial reporting, safeguarding state assets, effectiveness and efficiency in achieving the objectives of administering state government and compliance with applicable laws and regulations. Indicators of government internal control according to COSO (2013) consist of 5, namely: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring.

Apparatus Commitment

Commitment is an attitude that shows the extent to which an individual can recognize and be bound to the organization where he works (Griffin, 2004:65). Furthermore, commitment shows a belief in the organization in implementing a policy that has been set together so that the objectives of implementing the policy can be achieved (Wintari & Suardana, 2018). It is also explained that commitment is a level of confidence in an employee in favor of an organization/institution, which aims to maintain their duties and maintain membership in the organization (Robbins, 2015: 70).

RESEARCH METHODS

This type of research is a quantitative research by testing the hypothesis that has been formulated. This research was conducted with the aim of examining the effect of apparatus commitment on the relationship between budgetary participation and internal control and the performance of the Government of Aceh. The population in this study were all Heads of SKPA, Head of Program Subdivision and Financial Administration Officers (PPK) in each Aceh Work Unit Unit (SKPA) totaling 138 government officials in 46 agencies within the Aceh Government. The sampling technique used in this research is *non-probability sampling* with saturated sampling method (census) .

RESEARCH RESULT
Characteristics of Research Respondents
Table 1. Characteristics of Research Respondents

No.	Characteristics of Respondents	Amount	Frequency
1.	Gender		
	Man	108	78.3%
	Woman	30	21.7%
	Total	**138**	**100%**
2.	Age		
	≤ 30 years	1	0.7%
	31 - 40 years	13	9.4%
	41 - 49 years	58	42.0%
	≥ 50 years	66	47.8%
	Total	**138**	**100%**
3.	Last education		
	S1	57	41.3%
	S2	79	57.2%
	S3	2	1.4%
	Total	**138**	**100%**
4.	Years of service		
	6 - 10 years	4	2.9%

	11 - 15 years	31	22.5%
	≥ 16 years old	103	74.6%
	Total	**100**	**100%**
5.	Position		
	Head of SPA	46	33.3%
	Program Head	46	33.3%
	PPK	46	33.3%
	Total	**138**	**100%**

Validity Test Results

Testing the validity of the data in this study was tested statistically. The test uses the SPSS application program version 25 with a *product moment correlation coefficient test* with a significance value of 5% or 0.05.

Table 2. Validity Test Results

No	Question Items	Variable	Correlation Coefficient (R_{Count})	Ket.
1	X1.1	Budget Participation (X_1)	0.583	Valid
2	X1.2		0.576	Valid
3	X1.3		0.578	Valid
4	X1.4		0.544	Valid
5	X1.5		0.530	Valid
6	X1.6		0.562	Valid
7	X1.7		0.412	Valid
8	X1.8		0.627	Valid
9	X1.9		0.562	Valid
10	X1.10		0.471	Valid
11	X2.1	Internal Control (X_2)	0.576	Valid
12	X2.2		0.536	Valid
13	X2.3		0.541	Valid
14	X2.4		0.519	Valid
15	X2.5		0.518	Valid
16	X2.6		0.704	Valid
17	X2.7		0.524	Valid
18	X2.8		0.474	Valid
19	X2.9		0.508	Valid
20	X2.10		0.505	Valid
21	X2.11		0.641	Valid
22	X2.12		0.543	Valid
23	X2.13		0.620	Valid
24	X2.14		0.654	Valid
25	X2.15		0.677	Valid

International Journal of Current Science Research and Review

ISSN: 2581-8341

Volume 06 Issue 01 January 2023

DOI: 10.47191/ijcsrr/V6-i1-86, Impact Factor: 5.995

IJCSRR @ 2023

www.ijcsrr.org

26	X2.16		0.625	Valid
27	X2.17		0.582	Valid
28	X2.18		0.393	Valid
29	X2.19		0.428	Valid
30	X2.20		0.639	Valid
31	X2.21		0.660	Valid
32	X2.22		0.602	Valid
33	X2.23		0.626	Valid
34	X2.24		0.549	Valid
35	X2.25		0.571	Valid
36	Y. 1	Government Apparatus Performance (Y)	0.455	Valid
37	Y.2		0.428	Valid
38	Y.3		0.419	Valid
39	Y.4		0.437	Valid
40	Y.5		0.556	Valid
41	Y.6		0.565	Valid
42	Y.7		0.500	Valid
43	Y. 8		0.479	Valid
44	Y.9		0.498	Valid
45	Y.10		0.571	Valid
46	Z. 1	Apparatus Commitment (Z)	0.688	Valid
47	Z. 2		0.646	Valid
48	Z. 3		0.576	Valid
49	Z. 4		0.704	Valid
50	Z. 5		0.687	Valid
51	Z. 6		0.627	Valid
52	Z. 7		0.726	Valid
53	Z. 8		0.613	Valid
54	Z. 9		0.525	Valid
55	Z. 10		0.600	Valid
56	Z. 11		0.553	Valid

Note: The critical value of R table is 5%, df.136 = 0.1672

Based on the data contained in the table, it can be seen that all statement items in the research questionnaire are said to be valid. This can be proven by looking at the correlation value which is greater than the critical value (N=138) of 0.1672 (can be seen in the table of the critical value correlation *r product moment* with a significance value of 0.05). Thus, because all statement items are valid, they can be used for research.

Reliability Test Results

The reliability test was carried out on 56 statement items which were statistically tested using *cronchbach's coefficient alpha* with the help of the SPSS application program.

Table 3. Reliability Test Results

Variable	Number of Statement Items	*Cronbach Alpha*	Ket.
Budget Participation (X1)	10	0.717	Reliable
Internal Control (X2)	25	0.913	Reliable
Government Apparatus Performance (Y)	10	0.652	Reliable
Apparatus Commitment (Z)	11	0.850	Reliable

Based on the data contained in the table, it can be seen that the *Cronbach Alpha* for each variable is above 0.60, so it can be said to be reliable and can be used to achieve research objectives, because the designed questionnaire is capable of expressing certain symptoms at different times (Sekaran & Bougie , 2017: 311).

Normality Test Results

normal graph *probability plot* , if the points or distribution of data on the graph form a straight line pattern or follow the diagonal line then the data is normally distributed. Furthermore, the normality test can also be carried out through the *Kolmogorov-Smirnov statistical test* by looking at the level of significance.

Table 4. *Kolgomorov-Smirnov Test* Normality Test

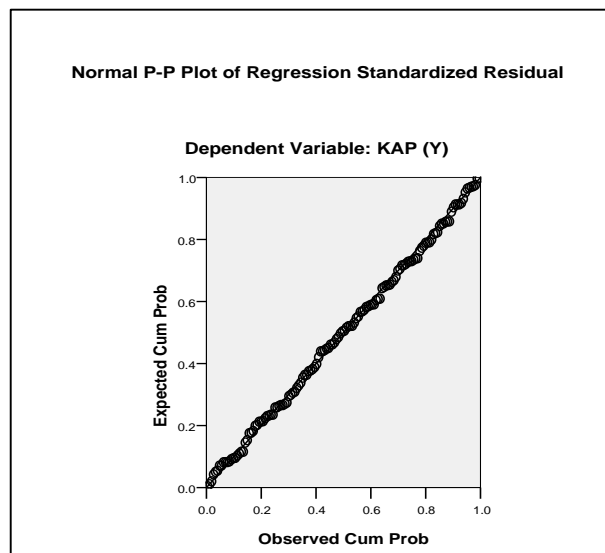|	**Unstandardized Residuals**
asymp. Sig. (2-tailed)	0.999

Figure 1. Normality test

Based on the table it can be seen that the significance value (*Asymp. Sig. 2-tailed*) obtained based on statistical tests is 0.999. This shows that the data is normally distributed because the value obtained is greater than the significance value, namely 0.05 . Then, it can also be seen in the figure, namely the *normal probability plot graph* that the data (points) are scattered following the diagonal line. So, it can be concluded that the residual data is normally distributed and the regression model meets the assumption of normality.

Multicollinearity Test Results

A good regression model is a model in which no multicollinearity is found. To be able to find out whether there is multicollinearity in the model, it can be done by looking at the *tolerance* value and the *Variance Inflation Factor* (VIF) value. If the *tolerance value is* > 0.10 and the VIF value is < 10, then there is no multicollinearity. Conversely, if the *tolerance value is* < 0.10 and the VIF value is > 10 then there is multicollinearity.

Table 5. Multicollinearity Test

Model	*tolerance*	VIF
Budget Participation	0.972	1.029
Internal control	0.962	1,040
Apparatus Commitment	0.936	1,069

Based on the data contained in table 4.7, it can be concluded that there is no multicollinearity in the regression model. This can be proven by seeing that for each model it has a *tolerance value* > 0.10 and a VIF value < 10.

Heteroscedasticity Test Results

A good regression model is a model that is free from heteroscedasticity. To be able to find out whether or not a model has heteroscedasticity, it can be done with the *Glejser test* , where if the significance value is > 0.05 then there is no heteroscedasticity.

Table 6. Heteroscedasticity Test Results

Model	Sig.
Budget Participation	0.492
Internal control	0.668
Apparatus Commitment	0.056

Based on the data contained in table 4.8, each model has a Sig. > 0.05 , then in the regression model in this study there is no heteroscedasticity. The results of the heteroscedasticity test via the *scatterplot graph* can be seen in the picture 2.
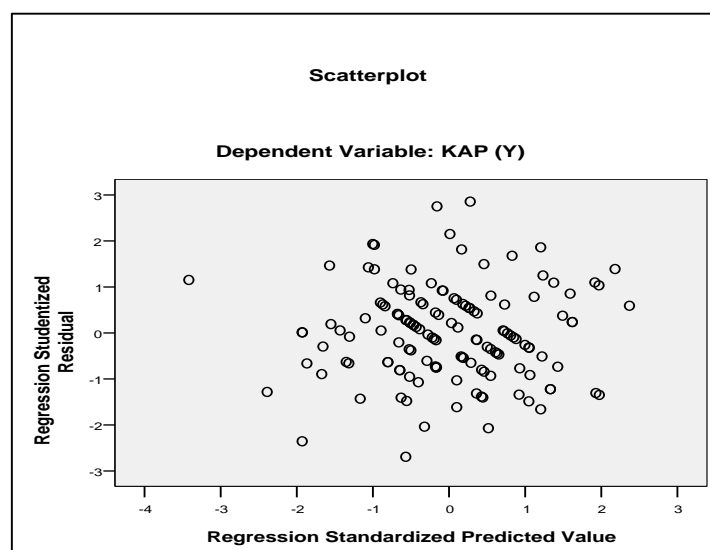

Figure 2. Heteroscedasticity Test

Based on the figure, it can be seen that there is no specific pattern or the points on the graph are spread evenly, so that the regression model in this study does not occur heteroscedasticity.

Regression Analysis Test Results

Table 7. Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	std. Error	Betas		
1 (Constant)	1,149	0.334		3,440	0.00 1
Budget Participation	0.463	0.065	0.473	7,151	0.000
Internal control	0.2 95 _	0.045	0.430	6 .50 7	0.001

Based on the results of statistical calculations as shown in the table , the multiple linear regression equation is obtained as follows:

$$Y = 1.149 + 0.463X1 + 0.295 X2 + e$$

Moderation Regression Analysis Test Results

A moderation regression analysis aims to determine whether the moderating variable will strengthen or weaken the relationship between the independent variables and the dependent variable. To test the regression with moderating variables, *Moderated Regression Analysis* (MRA) is used.

Table 8. Results of Moderation Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	std. Error	Betas		
1 (Constant)	16,664	3,247		5,132	0.000
Budget Participation	1, 883	0.583	1,922	3,229	0.0 02
Internal control	1,169	0.469	1,706	2,492	0.0 14
Apparatus Commitment	3,619	0.755	6,066	4,793	0.000
X1Z	0.547	0.1 38 _	4,794	3,958	0.0 00
X2Z	0.342 _	0.1 08	2,980	3, 175	0.00 2

Based on the results of statistical calculations as shown in the table above, the moderation regression equation is obtained as follows:

$$Y = 16.664 + 1.883X1 + 1.169X2 + 3.619Z + 0.547X1.Z + 0.342X2.Z + e$$

Results for the Coefficient of Determination (R^2)

The coefficient of determination test (R^2) was carried out to measure how far the regression model's ability to explain the variation of the dependent variable. The results of the test for the coefficient of determination (R^2) can be seen in the table in detail.

Table 9. Test Results for the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.740 [a]	0.548	0.531	0.17274

Based on the value table of the coefficient of determination (R^2) is 0.548 or this indicates that the performance of government officials can be explained by two independent variables, namely budget participation and internal control of 54.8 % . The remaining 0.452 or 45.2 % is explained by other factors not included in this research model.

Simultaneous Hypothesis Testing Results

Based on the results table test regression it is known that all regression coefficients (β) for each independent variable are not equal to zero (β_1, β_2, $\neq 0$) that is equal to β_1= 0.463 and β_2= 0.2 95, meaning that H $_0$ 1 is rejected $_{and}$ H $_a$ 1 is accepted, where

budgetary participation and internal control are simultan influence on the performance of government apparatus in the Government of Aceh.

Partial Hypothesis Testing Results

Partial testing is used to see if the regression coefficient (β) of each independent variable (X) is equal to 0 or not.

(1) Based on the results table u j i regression it is known that the regression coefficient for the β_1 budget participation variable obtained a value of 0.463 or $\beta_1 \neq 0$, meaning that H_{02} is rejected and $Ha2$ is accepted. This means that budget participation is partial influential to the performance of government apparatus in the Government of Aceh .

(2) Based on the results table u j i regression it is known that the regression coefficient β_2 for internal control variables obtained a value of $\beta_2 0.2\,95$ or $\neq 0$, meaning that H_{03} is rejected and H_{a3} is accepted. This means that internal control partially influential to the performance of government apparatus in the Government of Aceh.

(3) Based on the results table test of moderation regression is known that the regression coefficient β_3 obtained a value of 0.547 or $\beta_3 \neq 0$, meaning that H_{04} is rejected and H_{a4} is accepted. This means that the commitment of the apparatus affects the relationship between budget participation and the performance of the government apparatus in the Government of Aceh .

(4) Based on the results table test moderation regression is known that the regression coefficient β_4 obtained a value of 0.342 or $\beta_4 \neq 0$, meaning H_{05} rejected and H_{a5} be accepted. This means that the commitment of the apparatus affects the relationship between internal control and the performance of government officials in the Government of Aceh .

DISCUSSION

The Effect of Budget Participation on the Performance of Government Apparatuses in the Government of Aceh

Based on the results of the regression analysis, the regression coefficient value obtained was 0.463, this indicates that budget participation can contribute to improving the performance of government officials in the Government of Aceh by 46.3 % . Participation in budgeting is believed to be able to build a better interaction between leaders and their subordinates in the government environment, so that with good coordination a more optimal performance of government apparatus will be created in realizing various activities to solve problems that exist among the public. If budget participation increases, government performance will also increase because the participation of various parties who have authority in the process of preparing and revising the budget will foster higher responsibility, because they will understand better what they are going to do.

This is in line with the results of previous studies conducted by (Arsalan *et al* ., 2018; Rivito & Mulyani, 2019; Manafe & Setyorini, 2019; Dewi & Suartana, 2018; Novlina *et al* ., 2020; Siregar *et al* ., 2021) which explains that budgetary participation has a positive influence on performance improvement. In other words , the greater the level of budget participation by parties who have influence on the production of a government budget, the more government performance will improve.

The Effect of Internal Control on the Performance of Government Apparatuses in the Government of Aceh

Based on the results of the regression analysis, the regression coefficient value obtained is 0.295 , this indicates that internal control can contribute to improving the performance of government officials in the Government of Aceh by 29.5 % . Effective Internal Control in an organization will be able to make the whole process of activities more systematic and orderly so that later it will provide a belief for the organization that the activities carried out have been carried out in accordance with established procedures effectively and efficiently.

This is in line with the results of previous research conducted by (Yanti *et al* ., 2020; Sahusilawane, 2020; Alemu, 2020; Siregar *et al*., 2021; Simon, 2021) which shows that internal control has an influence on government performance. That is, the implementation of an effective internal control system in government is able to provide firmness for apparatus to carry out their responsibilities in accordance with applicable regulations in order to achieve organizational goals, so that the end result of implementing government activities is able to improve government performance.

The Effect of Apparatus Commitment on the Relationship between Budget Participation and Performance of Government Apparatuses in the Government of Aceh

Based on the results of the moderation regression analysis, the regression coefficient value obtained is 0.547, this indicates that apparatus commitment can contribute to moderating the relationship between budget participation and government apparatus performance of 54.7 % . The commitment of this apparatus reflects the attitudes or initiatives of all people in public sector

organizations, both at the central and regional governments, to behave consistently according to agency goals. Budget participation is a form of government employee participation in the budgeting process, so that they are able to provide suggestions aimed at improving community problems, but this requires a high level of commitment within the apparatus so that their participation is able to contribute to improving the performance of the government apparatus. Then, high commitment will also increase the sense of responsibility for the work that is the authority and duties included in the budget preparation process, so that it will create good quality work and improve the performance of government officials. This is in line with research conducted by Hariyanto, 2018; Rivito & Mulyani, 2019; Siregar *et al* ., 2021 which shows that apparatus commitment is proven to strengthen the relationship between budget participation and government performance.

The Effect of Apparatus Commitment on the Relationship between Internal Control and the Performance of Government Apparatuses in the Government of Aceh

Based on the results of the moderation regression analysis, the regression coefficient value obtained is 0.342 , this indicates that apparatus commitment can contribute to moderating the relationship between budget participation and government apparatus performance of 34.2 % . Internal control is not only limited to producing procedures to be carried out but must be arranged in a technical form, such as coordination between units, this is important so that activities between organizational units and apparatus do not overlap, this of course will not be carried out properly if it is not accompanied by there is a strong commitment. In other words , the level of commitment of the apparatus certainly greatly influences the improvement of the performance of the government apparatus (Griffin, 2004:66). Internal control is a series of processes that can control the behavior of officials in the agency environment, it is necessary to understand the importance of commitment as a form of awareness in carrying out their duties, without commitment, a person will not be optimal in realizing the vision, mission and goals of the organization. This is in line with research conducted by Yanti *et al* . (2020) and Siregar *et al* . (2021) which shows that apparatus commitment is able to strengthen the relationship between internal control and government performance.

REFERENCES

1. Arsalan, S., Haizam, M., Susiani, R., & Adison, A. (2018). Effect of Participative Budgeting, Organizational Commitment and Work Motivation on Managerial Performance. *International Journal of Engineering & Technology* , *7* (4), 240-244.
2. COSO. (2013). *Internal Control – Integrated Framework:Executive Summary* . Durham: North California.
3. Dewi, MS, & Suartana, IW (2018). The Influence of Budget Participation and Organizational Commitment to Managerial Performance. *International Journal of Sciences: Basic and Applied Research* , *4* (2), 92-100.
4. Griffin, RW (2004). *Organizational Commitment* . Jakarta: Erlangga.
5. Hariyanto, E. (2018). Effect of Participatory Budgeting on Manager Performance: Goal Commitment and Motivation as Moderating Variable. *Advances in Social Science, Education and Humanities Research Journal, 1* (1), 334-337.
6. Ikhsan, A., & Ishak, M. (2005). *Behavioral Accounting* . Jakarta: Salemba Empat
7. Jensen, MC, and Meckling, WH (1976). Theory of the firm :Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics* , *3* (4), 305-360.
8. Manafe, J., & Setyorini, T. (2019). The Impact of Organizational Commitment as Mediator and Moderator Relationship between Budgeting Participation on Managerial Performance: Evidence From Indonesia. *The International Journal of Social Sciences World* , *1* (1), 1-10.
9. Mardiasmo. (2009). *Public sector accounting.* Yogyakarta: ANDI.
10. Mulyadi. (2016). *Accounting information system.* Jakarta: Salemba Empat.
11. Nafarin, M. (2013). *Corporate Budgeting* . Jakarta: Salemba Empat.
12. Novlina, LD, Indriani, M., & Indayani. (2020). The effect of organizational commitment and cost management knowledge on the relationship between budget participation and managerial performance. *Indonesian Journal of Accounting and Auditing* a, *24* (1), 55-66.
13. Republic of Indonesia . (2003). *Law Number 17 of 2003 concerning State Finance.*
14. Republic of Indonesia. (2008). *Government Regulation Number 60 of 2008 concerning the Government's Internal Control System* .
15. Rivai, V., & Basri. (2005). *Human Resource Management For Companies* . Jakarta: Raja Grafindo Persada.

16. Rivito, A., & Mulyani, S. (2019). The Effect of Budget Participation on Local Government Performance with Organizational Commitment as Moderating Variable. *Journal of Accounting Auditing and Business* , *2* (2), 90-102.
17. Robbins, SP (2015). *Organizational Behavior: Concepts, Controversies, Applications.* New Jersey: Englewood Cliffs, A Simon & Schuster Company.
18. Sahusilawane, W. (2020). The Effect of Information Technology, Organizational Commitment, Internal Control and Good Corporate Governance Principles on Organizational Performance. *International Journal of Social Science and Business, 4* (2), 197-210.
19. Sekaran, U., & Bougie, R. (2017). *Research Methods for Business Skills-Development Approach.* Issue 6. Jakarta: Salemba Empat.
20. Simon, E. (2021). The Effect of Internal Control on Organizational Performance in the Telecommunications Industry in South South and South East Nigeria. *International Journal of Social Sciences* , *4* (1), 78-97.
21. Siregar, L., Taufik, T., & Julita. (2021). Factors Affecting Local Government Performance with Organizational Commitment as Moderating Variable. *Journal of Scientific Accounting, 5* (1), 49-59.
22. Sugiyono. (2017). *Quantitative Research Methods, Qualitative and R&D* . Bandung: CV. Alphabet .
23. Wintari, KA, & Suardana, KA (2018). The Influence of External Pressure, Internal Control, Environmental Uncertainty and Organizational Commitment on the Implementation of Financial Reporting Transparency. *Udayana University Journal of Accounting, 22* (1), 747-774.
24. Yanti, RW, Sari, RN, & Ratnawati, V. (2020). The Effect of Budget Goal Clarity, Internal Control Systems, and Quality of Human Resources on the Village Chief Performance with Accountability and Organizational Commitment as the Moderating Variables. *International Journal of Economics, Business and Applications* , *5* (1) , 1-16.

Cite this Article: Nadia, Nadirsyah, Darwanis (2023). The Effect of Apparatus Commitment on the Relationship of Budget Participation and Internal Control with the Performance of Government Apparatus in the Government of Aceh. International Journal of Current Science Research and Review, 6(1), 790-800

800 *Corresponding Author: Nadia

Volume 06 Issue 01 January 2023

Available at: ijcsrr.org

Page No. 790-800