



The Influence of Human Resource Competence, Use of Information Technology, And Leadership Commitment to Budget Absorption in Regional Apparatus in Simeulue Regency, Aceh Province

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ABSTRACT: The purpose of this study is to determine the influence of Human Resource Competence, Use of Information Technology, and Leadership Commitment to Budget Absorption in Regional Apparatus in Simeulue Regency, Aceh Province. The population in this study is all Regional Apparatus in Simeulue Regency which amounts to 45 offices with a total of 135 respondents. Data analysis in this study used multiple linear regression which was processed with the SPSS (Statistical Package For Social Science) program. The results showed that the Human Resource Competence, Use of Information Technology, and Leadership Commitment had a positive and significant effect on the Budget Absorption of Regional Apparatus in Simeulue Regency. The Human Resource Competence has a positive effect on the Budget Absorption of Regional Apparatus in Simeulue Regency, Use of Information Technology has a positive effect on the Budget Absorption of Regional Apparatus in Simeulue Regency and the Leadership Commitment has a positive effect on the Budget Absorption of Regional Apparatus in Simeulue Regency. The implications of the results of this study are expected to be the evaluation for policy makers in increasing the Budget Absorption, and can be used as a practical guide for each policy maker in managing the budget.

KEYWORDS: Budget Absorption, Human Resource Competence, Leadership Commitment, Use of Information Technology.

INTRODUCTION

The economic growth of a region is very dependent on the success of government budget management which will affect the level of community welfare. One of the benchmarks for the success of government performance is the high and low absorption of the budget achieved through the level of absorption of the budget, because through absorption of the budget can prove the ability of a region to carry out the responsibilities of the programs that have been planned (Syahwildan & Damayanti, 2022). So it is not surprising that budget absorption is an indicator that can show the level of success of programs or policies that have been carried out by a government (Ramadhani & Setiawan, 2019). Absorption of the budget itself is one of the processes of the budget cycle which starts from planning, establishing and validating, absorbing, monitoring and accountability of the budget (Tofani et al., 2020). The phenomenon of low levels of budget absorption at both the central and regional levels is often the main topic discussed by economic observers and NGOs (Zarinah et al., 2016). In fact, as mentioned above, whether you realize it or not, the budget itself is an important aspect that becomes a tool for the government to increase economic development and ensure sustainability in improving the quality of life of the community. Through the level of absorption of the budget, an overview of the performance and capability of the regions in carrying out and being accountable for each activity that has been planned can be obtained (Fajar & Arfan, 2017).

As mentioned earlier, the phenomenon of problems that occur in the government environment both at the central and regional levels, especially in terms of budget absorption is indeed not new, although every year the government continues to make improvements in terms of the mechanism for preparing budgets and providing many conveniences in the realization procedure so that budget absorption can run more optimally (Sari et al., 2022). If this happens, of course it will have an impact on the implementation of activities in regional apparatuses, one of which is that it will reduce the benefits of using the budget for implementing activities, because it is feared that the funds that have been allocated for activities will not be utilized optimally, because if the budget allocation is carried out efficiently then the limitations sources of funds can be used optimally.



In addition to what has been mentioned above, the low absorption rate of the budget will also be an indicator of failure of bureaucratic institutions (Zarinah et al., 2016). Therefore the level of absorption of the budget requires more serious handling so that it can have a positive effect on financial management to increase economic growth.

In the regulation of the Director General of Treasury number Per- 4/PB/2022 concerning Technical Guidelines for Evaluation of Budget Implementation Performance Indicators for State Ministries/Institutions it is stated that budget absorption is one of the performance indicators in measuring the effectiveness aspect of budget implementation which is calculated based on the average performance value budget absorption in each quarter. The budget absorption target as referred to in the regulation is stipulated that the first quarter is 15 percent, the second quarter is 40 percent, the third quarter is 60 percent and the fourth quarter is 90 percent.

The competence of human resources is one of the factors that influence budget absorption because there is an assumption that optimizing budget absorption is certainly inseparable from the competence of human resources. So thus the apparatus responsible for managing finances should have good competence. This is in accordance with several studies which state that Human Resource Competence influences budget absorption (Yumiati et al., 2016) and (Maman & Soffan, 2017). Likewise Purba et al. (2018) and Zarinah et al. (2016) also stated that there is a relationship between budget planning and the quality of human resources both jointly and partially on budget absorption.

The next factor that is expected to become an obstacle in budget absorption is the use of information technology. Utilization of information technology is an important and inseparable component in organizational mechanisms, its use is expected by information system users in completing their tasks, the measurement is based on the intensity of utilization, frequency of utilization and number of applications used (Thompson et al., 1991).

There are several studies conducted by Sukarta et al. (2017), Rerung et al. (2017), Sawidar et al. (2018), Tofani et al. (2020), and Putri & Ayu (2021), where from the results of their research, they state that the use of information technology affects budget absorption. This research is in line with research conducted by Kathryn & Rohendi (2019) which states that the use of information technology has an influence on budget management.

Furthermore, another factor that is also suspected to be related to budget absorption is the commitment of the leadership. Leaders' commitment can provide an appreciation boost for individuals in their work. This means, if the leadership cares about the existence and personal well-being of members/employees and also values their contributions, then members/employees will increase their competence in achieving the goals of good governance, where one of the benchmarks is achieving budget absorption in accordance with the time allotted. planned.

And vice versa, with low leadership commitment, it will certainly disrupt operational activities resulting in employee indiscipline, which in turn results in the lack of desire and readiness of individuals within the organization to accept various challenges and job responsibilities, this causes employee self-development and creativity to be low. decrease, and in the end will disrupt performance which has implications for budget management. There are results of research conducted by Kurniawan et al. (2020) which states that the commitment of budget users/leaders affects budget absorption, this is in line with research which states that leadership has a direct and positive effect on the budgeting process (Huang & Chen, 2009).

Then from the previous explanation, there is an illustration that budget absorption at the beginning of the fiscal year is indeed not optimal, there are delays in budget absorption in almost every regional apparatus, based on the results of several previous studies where there are differences in research results (research gaps), this research was conducted to determine the effect of human resource competence, the use of information technology and the leadership's commitment to budget absorption with differences that lie in the area of population collection and the year of research.

The purpose of this study was to determine the influence of human resource competence, the use of information technology and the commitment of the leadership together on the absorption of the budget in regional apparatus in Simeulue Regency. To determine the effect of human resource competence on budget absorption in regional apparatus in Simeulue Regency. To determine the effect of the use of information technology on budget absorption in regional apparatus in Simeulue Regency. To determine the effect of leadership commitment on budget absorption in regional apparatus in Simeulue Regency.



THEORETICAL FOUNDATION AND HYPOTHESIS

Budget Absorption

Budget absorption which represents the level of achievement of the implementation of activities to realize the goals of government agencies is part of the stages of the budget cycle starting from budget planning, budget determination and approval, budget absorption, budget oversight and accountability for budget absorption (Tofani et al., 2020). Budget absorption is the attainment of an estimate that is the goal of an agency within a certain period of time (Halim, 2014). With language that is simpler and easier to understand, we can define budget absorption as the process of disbursing or realizing the budget stated in the physical and financial realization reports for a certain period. And this also does not necessarily mean that if the realization of absorption of the budget in the report has reached an amount that is in accordance with the plan, it can be said that the absorption of an agency's budget has been good, because actually in the management of the budget, the ability to absorb the budget will be considered successful if the realization of the absorption of the budget in line with the realization of progress in implementing planned activities (Dion, 2021).

Human Resource Competency

Human resources are an integrated ability of thinking and physical power possessed by individuals in the form of the ability to work to provide services or businesses to meet community needs (Yusup, 2021). This is in line with what was also mentioned by Azhar (2007), Wiley (2002) that the definition of Human Resources itself is the main supporting pillar as well as the driving wheel of the organization in an effort to realize the vision and mission and goals of the organization (Darmawan & Darwanis., 2018). Likewise, it is stated in the Human Resource Management book that Human Resources is the design of formal systems within an organization to ensure the effective and efficient use of human talent to achieve organizational goals (Mathis & Jackson, 2010). The behavior and characteristics of human resources themselves are determined by their heredity and environment, while their work performance is motivated by the desire to fulfill their satisfaction (Fitria & Wibisono, 2019).

A person can be said to have competence if he has aspects of knowledge, skills and work attitudes that are in accordance with the standards expected in his work environment, because competence itself is something related to individual abilities and skills to achieve the expected results. Competence can also be interpreted as an individual character that can be measured and determined to show certain behavior and work performance in a person (Spencer, McCielland & Spencer, 1994). Competence itself is a requirement that must be met in order to produce performance, because competence describes the process by which employees carry out their work to achieve results (Maarif & Kartika, 2021).

Utilization of Information Technology

In Government Regulation Number: 56 of 2005 concerning the Regional Financial Information system, it has been regulated regarding the obligation of the Government and Regional Governments to utilize information technology in the hope that it can assist the process of financial reporting to be more effective and efficient. This is because the use of information technology is not only applied to companies, but also by public organizations or the government sector (Rifandi, 2018). Information technology is a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology and other telecommunications equipment (Tofani et al., 2020).

The individual performance achieved relates to the achievement of a series of individual tasks with the support of existing information technology. In addition, the use of information technology can provide better performance implications for information systems. Utilization of information technology as an effort to internal control over program supervision so that organizational performance can be carried out effectively and efficiently. Information technology is used by an organization for processing and storing information, as well as functioning as a dissemination of information and can relieve and assist tasks performed such as preparation of financial reports. Zariati (2012) in Daniarsa (2021) says that the use of information technology is the level of integration of information technology in the implementation of accounting tasks.

Leadership Commitment

Commitment is a strong determination or desire from someone and gives encouragement to that person to be able to make it happen (Noviandini, 2015). Meanwhile, the strong acceptance of each individual towards the goals and values of the organization and the individual has a strong desire to remain in the organization can also be called commitment.



Another definition states that commitment is the ability and willingness to align personal behavior with the needs, priorities and goals of the organization (Adha & Rahmawati, 2014). In other words, having a sense of obligation to keep trying to do your best to achieve organizational goals is a commitment.

While the definition of leadership is the ability to use influence and motivate individuals to achieve organizational goals (Gibson, 1986:44). Leaders can provide motivation to subordinates through emotional appeal and the creation of an attractive vision to challenge subordinates in working together for the benefit of the organization (Jackson et al., 2012). According to Maxwell in (Dion, 2021) the leadership's commitment starts from the heart, is tested by actions so that it can become a path to achievement. Furthermore (Adha & Rahmawati, 2014) in his research stated that leadership commitment is the responsibility of someone as a leader to carry out their obligations within the organization by mobilizing all abilities and putting aside personal interests to achieve organizational goals. leadership commitment is all the capabilities that are poured out by someone who is at the highest level in an organizational unit with full responsibility to carry out their obligations for the success of the organization. This can also mean that for a leader lies the responsibility to be able to do their best for the progress of the organization/agency.

The Effect of Human Resource Competence on Budget Absorption

The success of an agency in managing the budget is indicated by the existence of an even absorption of the budget at each stage/quarter, and this is inseparable from the human resources managing the finances themselves. Human resources are the front line that determines the success of an agency in managing regional finances. For this reason, human resources who have adequate competence are needed so that they can make a maximum contribution in achieving agency goals. Furthermore, research discussing the influence of human resource competence on budget absorption has indeed been carried out by many academics and researchers. This is based on the belief that optimizing budget absorption is certainly inseparable from the competence of human resources. So thus the apparatus responsible for managing finances should have good competence, because the competence of human resources is a factor that can influence the optimization of budget absorption. This is in accordance with several studies which state that Human Resource Competence influences budget absorption (Yumiati et al., 2016) and (Maman & Soffan, 2017). While Purba et al. (2018) and Zarinah et al. (2016) also stated that there is a relationship between budget planning and the quality of human resources both jointly and partially on budget absorption.

H1: There is an influence of Human Resource Competence on Budget Absorption in Regional Apparatuses in Simeulue Regency.

Effect of Utilization of Information Technology on Budget Absorption

Information Technology is an important component that cannot be separated in budget management in the current era, the use of technology such as computers and the internet will have a major impact on the smooth running of work in every public agency, both in terms of processing and obtaining data needed to complete work. . This is because the use of computer equipment as a technological tool will be able to change data processes that are carried out manually to digital and automatic (Rinaldi et al., 2020). Utilization of information technology, which is a tool for apparatus in carrying out their duties, is measured based on the intensity of use, the frequency of use and the number of applications used (Thompson et al., 1991).

The percentage of budget absorption that is evenly distributed at each stage of the budget management process will be achieved as expected if it involves one of the supporting factors in budget absorption, namely the use of information technology. In other words, we can understand this statement that the use of information technology will make the budget management process more effective and efficient. good effect on budget absorption (Rinaldi et al., 2020), (Darmawan & Darwanis., 2018). There are several studies conducted by Sukarta et al. (2017), Rerung et al. (2017), Sawidar et al. (2018), Tofani et al. (2020), and Putri & Ayu (2021), where from the results of their research, they state that the use of information technology affects budget absorption. This research is in line with research conducted by Kathryn & Rohendi (2019) which states that the use of information technology has an influence on budget management.

H2: There is an influence of the Utilization of Information Technology on Budget Absorption in Regional Apparatuses in Simeulue Regency.

The Effect of Leadership Commitment on Budget Absorption

Leadership commitment is needed to carry out the budget management process in accordance with the procedures and stages that have been planned at the beginning of budgeting, because all of them will have a major impact on budget absorption in



a government agency. This can happen because as the top leader in an agency, the leader has the authority to empower human resources and all available tools to achieve agency goals (Puspitarini et al. 2017).

In an agency, the working apparatus will always depend on its leadership, every aspect that is the goal of the agency and involving the apparatus as one of the supporters of success will be influenced by the commitment of the leadership who is the highest person in charge because the person concerned has full responsibility and authority in matters of financial management, both in terms of planning, implementation and supervision of financial management for the purpose of creating good governance.

This further proves how important leadership commitment is as a determining factor for success in an agency, because their sincerity in carrying out their duties and responsibilities will affect the performance of the apparatus below them (Rinaldi et al. 2020). The influence of leaders as budget users in terms of budget absorption as mentioned by Kurniawan et al. (2020) that the commitment of budget users has a positive and insignificant effect on budget absorption. There are results of research conducted by Kurniawan et al. (2020) which states that the commitment of budget users/leaders affects budget absorption, this is in line with research which states that leadership has a direct and positive effect on the budgeting process (Huang & Chen, 2009).

H3: There is an influence of Leadership Commitment on Budget Absorption at Regional Apparatuses in Simeulue Regency.

The schematic framework that shows the relationship between human resource competence, information technology utilization and leadership commitment to budget absorption is shown in Figure 1.

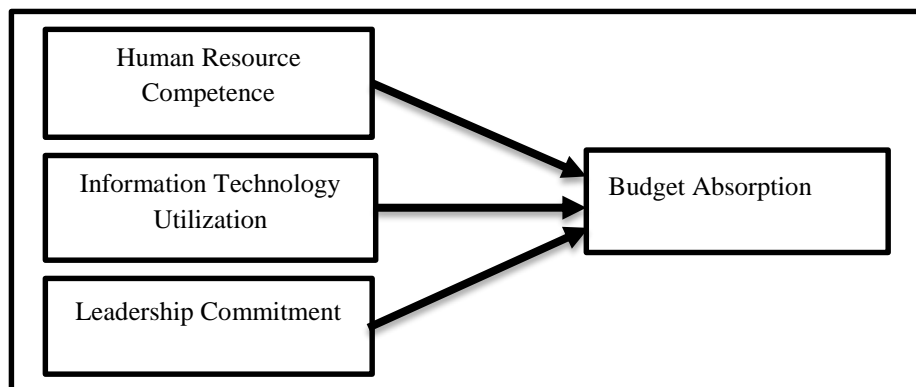


Figure 1. Conceptual Framework

RESEARCH METHODS

Population and Research Sample

This research is a descriptive quantitative research carried out in Simeulue District. All regional apparatuses, totaling 45 regional apparatuses, are the population in the study. Because this research uses the census method, the entire population becomes the unit of analysis, the selection of a sample of 135 people is based on their direct involvement and their responsibility for the budget management process in each regional apparatus, namely the Budget User (PA)/Budget User Authority/ Financial Administration Officer (PPK), Activity Technical Implementation Officer (PPTK) and Spending Treasurer (BP).

The source of data collection in this research is primary data by distributing questionnaires to all respondents. After the data is collected, the data is processed using data quality tests (consisting of validity and reliability tests) and classic assumption tests (consisting of normality tests, multicollinearity tests, and heteroscedasticity tests), then hypothesis testing is carried out (partial tests, coefficient of determination tests, and simultaneous test).

Variable Operationalization

As mentioned above, the operational variables in this study are the variable of competency of human resources, the use of information technology, leadership commitment and budget absorption, which can be briefly seen in Table 1.



Table 1. Variable Operationalization

Variables	Definitions	Indicators	Measurement Scale	Questionnaires
Human Resource Competence(X1)	The competence of human resources is the basic ability of an apparatus to apply work standards that are not possessed by other people which are shown in attitudes and daily behavior in carrying out their work duties (Yusup, 2021).	<ul style="list-style-type: none"> • Knowledge, • Skills • Abilities (Saleh et al., 2013)	Interval	1. The financial manager at my agency has sufficient knowledge of the budgeting cycle. 2. Financial managers understand well the stages/process of budget disbursement. 3. Financial managers have techniques for solving budget management problems. 4. Financial managers master information technology/computerization. 5. Financial Managers are always able to complete the budget disbursement process within the allotted time. 6. Financial Managers can work under pressure for the smooth absorption of the budget. 7. Financial managers can improve academic abilities regularly through training or technical guidance.
Use of Information Technology (X2)	Information technology is a component that is interconnected and functions to collect, process, store and distribute information to support decision making and control within the organization (Darmawan & Darwanis., 2018)	<ul style="list-style-type: none"> • Use of computer equipment. Utilization of the internet network. (Darmawan & Darwanis., 2018), (Daniarsa, 2021). 	Interval	1. We have a number of computers that have adequate specifications to use. 2. The budget disbursement process that has been implemented so far has used information/computerized technology. 3. The SIMDA application used so far has made the work of financial managers more effective and efficient. 4. We have very adequate internet facilities to support the smooth implementation of budget management tasks. The budgeting process that has been carried out so far has used an online application that uses the internet network.
Leadership Commitment (X3)	Leadership commitment is the responsibility that a person has as an organizational leader to carry out his obligations to the best of his ability and put aside personal interests to achieve organizational	<ul style="list-style-type: none"> • Personal • Situational • Position (Rinaldi et al., 2020).	Interval	1. Leaders always pay attention to welfare and can provide motivation for employees. 2. Leaders have competence and a positive outlook in building communication. 3. If there is a problem in the organization, the leadership is wise and has a win-win solution in solving the problem. 4. Leaders have innovation and ideas in increasing budget absorption. 5. Leaders have endurance and a strong commitment to work pressures and agency interests. 6. Leaders have a high commitment in



	goals. (Adha & Rahmawati, 2014)			managing the budget in accordance with the plan.
Budget Absorption (Y)	According to (Halim, 2014), budget absorption is the achievement of an estimate that is the goal of an agency within a certain period of time.	<ul style="list-style-type: none"> • Realization of budget absorption per quarter. • Realization in one budget year against the ceiling amount. (Tofani et al., 2020) 		<ol style="list-style-type: none"> 1. Leaders have a high commitment in managing the budget in accordance with the plan. 2. Realization of the quarterly budget has reached the absorption target according to laws and regulations. 3. The rate of absorption of the budget in my agency per quarter is proportional. 4. Realization of budget absorption in my agency is always low at the beginning of the fiscal year, and only increases at the end of the fiscal year. 5. Realization of budget absorption at the end of the year at my agency is more than 95%. 6. At the end of the fiscal year there is no remaining budget that cannot be disbursed.

RESULTS AND DISCUSSION

This study used data from the distribution of questionnaires to 45 regional apparatuses within the Simeulue Regency Government. A total of 135 questionnaires were circulated, and 135 questionnaires were returned and answered, which means that all questionnaires received good responses from all respondents.

The characteristics of the respondents used in this study include position, gender, education and years of service. Table 2 shows the characteristics of the respondents obtained based on the questionnaires that were distributed.

Table 2. Respondent Characteristics Data

No	Information	Total Responden	Percentage
1.	Position		
	Head of Department (PA)	18	13,3
	Head of Secretariat (PA/PPK)	4	2,9
	Head of District (PA)	4	2,9
	Secretary (PPK)	12	8,8
	Head of Division (KPA)	1	0,7
	Sekcam (PPK)	6	4,4
	Kabid (PPTK)	22	16,2
	Kasi/ Kasubbag (PPTK)	23	17,0
	Staff (BP)	45	33,3
	Total	135	100,0
2.	Gender		
	Man	97	71,8
	Woman	38	28,1
	Total	135	100,0
3.	Education		
	SLTA	22	16,2
	Diploma	9	6,6



	Sarjana	88	65,1
	Pascasarjana	16	11,8
	Total	135	100,0
4.	Working Time		
	< 1 years	1	0,7
	1-5 years	9	6,6
	6-10 years	10	7,40
	>10 years	115	85,1
	< 1 year	1	0,7
	Total	135	100,0

Resource: Primary data, processed (2022).

Validity Test Results

Table 3. Validity Test Results

Variables	Number of item	Coefficient Correlation	Critical Value 5% (N=135)	Description
Human Resource Competence	1	0,749	0,01	Valid
	2	0,620	0,01	
	3	0,663	0,01	
	4	0,656	0,01	
	5	0,701	0,01	
	6	0,196	0,05	
	7	0,483	0,01	
Use of Information Technology	1	0,406	0,01	Valid
	2	0,672	0,01	
	3	0,724	0,01	
	4	0,678	0,01	
	5	0,680	0,01	
Leadership Commitment	1	0,538	0,01	Valid
	2	0,712	0,01	
	3	0,622	0,01	
	4	0,656	0,01	
	5	0,666	0,01	
Budget Absorption	2	0,196	0,01	Valid
	1	0,495	0,01	
	3	0,534	0,01	
	4	0,435	0,01	
	5	0,566	0,01	
	5	0,579	0,01	

Resource: Primary data, processed (2022).

Based on Table 3, it can be explained that the variables used in this study are all declared valid, because the correlation coefficient values obtained from each variable item are above the critical product moment correlation value (correlation coefficient > 0.220) so that all question items contained in the research questionnaire This is declared valid and can be continued for more in-depth research.



Reliability Test Results

Table 4. Reliability of Research Variable (Alpha)

N.	Variable	Item Variable	Cronbach Apha	Critical Value Cronbach Alpha	Ket
1	Human Resource Competence	7	0,678	0,600	Reliabel
2	Use of Information Technology	5	0,628	0,600	Reliabel
3	Leadership Commitment	6	0,689	0,600	Reliabel
4	Budget Absorption	5	0,735	0,600	Reliabel

Resource: Primary data, processed (2022).

Based on the reliability analysis of table 4, it can be seen that the whole can be declared reliable because the Cronbach alpha value of each research variable is above 0.6, so it can be concluded that the reliability measurement of the research questionnaire used as a measuring tool is feasible to use.

Normality Test Result

Table 5. Normality Test Result (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		135
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.52010575
Most Extreme Differences	Absolute	0.065
	Positive	0.065
	Negative	-.042
Kolmogorov-Smirnov Z		0.065
Asymp. Sig. (2-tailed)		.200
a. Test distribution is Normal.		

Resource: Primary data, processed (2022).

Based on Table 5, it is known that the sig value in the normality test is 0.200 > 0.05. In the one sample Kolmogorov-Smirnov test the variables that have asymp. Sig (2-tailed) above the significant level of 0.05 means that these variables have a normal distribution (Ghozali, 2016).

Multicolinierity Test Results

Table 6. Multicolinierity Test Result

Independent Variable	Tolerance	VIF	Description
Human Resource Competence (X1)	0,811	1,232	No Multicolinierity
Use of Information Technology (X2)	0,806	1,240	No Multicolinierity
Leadership Commitment (X3)	0,979	1,022	No Multicolinierity

Resource: Primary data, processed (2022).



Based on Table 6, it can be seen that the tolerance score for the independent variable has a value of > 0.10, which means that there is no multicollinearity between the independent variables. The results of calculating the VIF value also show that none of the independent variables has a value > 10. A regression model indicates the presence of multicollinearity if the tolerance value is less than 0.10 and the VIF value is more than 10. Thus it can be concluded that the regression model on all independent variables in the study there is no multicollinearity and has met the multicollinearity test assumptions.

Heteroscedasticity Test Results

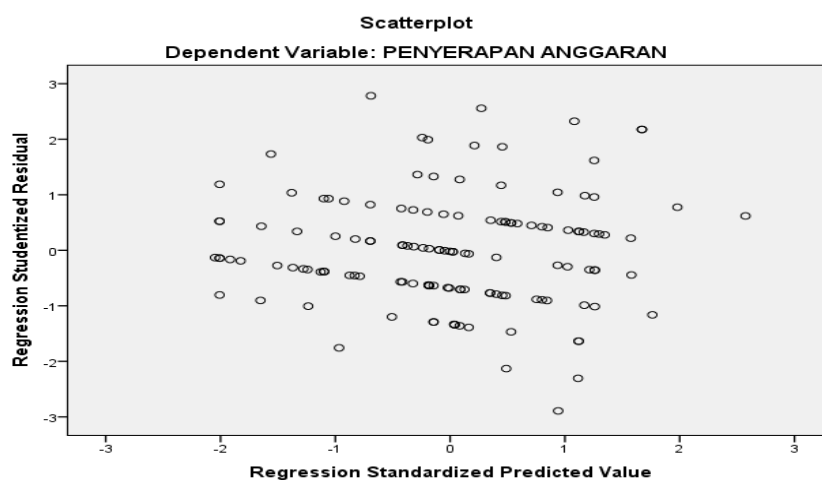


Figure 2. Heteroscedasticity Test Results

From Figure 2, it can be seen that this study shows that the data are spread randomly, so it can be ascertained that there is no heteroscedasticity problem.

Multiple Linear Regression Analysis Test Results

Table 7. Multiple Linear Regression Analysis Test Results

No	Variable	Coefficient Value	tValue	Sig. Value	Fcount	Ftable Value	Sig.
1.	Constant	11,746	4,211	0,000	3,137	2,604	0,028
2.	Human Resource Competence (X1)	0,037	0,536	0,593			
3.	Use of Information Technology (X2)	0,165	1,822	0,071			
4.	Leadership Commitment (X3)	0,130	2,127	0,035			
Koefisien Korelasi (R)						=	0,259
Koefisien Determinasi (R ²)						=	0,067
Adjust R Squared						=	0,046

Resource: Primary data, processed (2022).

Based on table 7, the results of the multiple regression equation are as follows:

$$Y = 11.746 + 0.037X1 + 0.165X2 + 0.130X3 + \epsilon$$



Based on the multiple linear regression equation above, the results of the study can be described that a constant value of 11.746 indicates that if the variables of human resource competency, information technology utilization and leadership commitment are constant then the budget absorption value is 11.746.

The human resource competency regression coefficient of 0.037 indicates that there is a positive relationship between human resource competence and budget absorption of 0.037. The regression coefficient of information technology utilization is 0.165 indicating that there is a positive relationship between information technology utilization and budget absorption of 0.165. The regression coefficient of leadership commitment is 0.130 indicating that there is a positive relationship between leadership commitment and budget absorption of 0.130.

Simultan Test Results (Simultaneous)

While the results of the simultaneous test of multiple linear regression also show that the regression coefficient (β) of each variable is 0.037 for the human resource competency variable, 0.165 for the information technology utilization variable, and 0.130 for the leadership commitment variable. The F_{count} value is 3.137 and the F_{table} value = 2.6049, thus $F_{count} > F_{table}$. Then if it is seen that the significance value is $0.028 < 0.05$, this shows that there is a simultaneous influence of human resource competence, utilization of information technology and leadership commitment to budget absorption. The correlation coefficient (R) of 0.259 indicates that the degree of relationship (correlation) between the independent variables and the dependent variable is 25.9%, which means that there is a relationship between human resource competence, the use of information technology and leadership commitment to budget absorption of 25.9 %.

Meanwhile, the coefficient of determination (R^2) of 0.067 indicates that the variation that occurs in the budget absorption variable (Y) of 6.7% is caused by changes that occur simultaneously in the independent variables. While the remaining 93.3% is caused by other factors that are not included in the variables of this study.

Partial Test Results

Effect of Human Resource Competence on Budget Absorption

The results of regression testing for the second hypothesis in this study were conducted to determine whether human resource competence has a partial effect on budget absorption. The test results show that the regression coefficient value of the resource competency variable (X_1) is $\beta_1 = 0.037$. Hypothesis testing shows that $\beta_i \neq 0$ then H_a is accepted, that is, human resource competence affects the absorption of regional apparatus budgets in Simeulue Regency.

The regression coefficient for human resource competence is 0.037 or 3.7% where if there is an increase in the human resource competency variable by 1 Likert unit it will increase budget absorption by 0.037. This also shows that there is a positive relationship between human resource competence and budget absorption where better human resource competence will increase the absorption of regional apparatus budgets in Simeulue Regency.

Effect of Utilization of Information Technology on Budget Absorption

The results of regression testing for the third hypothesis in this study were conducted to determine whether the use of information technology affects budget absorption. The test results show that the regression coefficient value of the information technology utilization variable (X_2) is $\beta_2 = 0.165$. Hypothesis testing shows that $\beta_i \neq 0$ then H_a is accepted, namely the use of information technology affects budget absorption.

The regression coefficient for the use of information technology is 0.165 or 16.5% where if there is an increase in the variable utilization of information technology by 1 Likert unit, it will increase the absorption of the regional budget by 0.165. This also shows that there is a positive relationship between the use of information technology and absorption of the budget where the better the use of information technology owned by respondents, the more absorption of the budget.

The Effect of Leadership Commitment on Budget Absorption

The results of regression testing for the fourth hypothesis in this study were conducted to determine whether leadership commitment affects budget absorption. The test results show that the regression coefficient value of the leadership commitment variable (X_3) is $\beta_3 = 0.130$. Testing the hypothesis shows that $\beta_i \neq 0$ then H_a is accepted, namely the leadership's commitment affects budget absorption.

The regression coefficient of leadership commitment is 0.130 or 13.0% where if there is an increase in the leadership commitment variable by 1 Likert unit, it will increase budget absorption by 0.130. This also shows that there is a positive relationship



between leadership commitment to budget absorption, where the stronger the leadership commitment will increase budget absorption.

DISCUSSION

The Influence of Human Resource Competence, Utilization of Information Technology and Leadership Commitment to Budget Absorption

The test results obtained a calculated F value of 3.137 $F_{count} > F_{table}$, then H_0 was rejected. This shows that there is a simultaneous influence on the competence of human resources, the use of information technology and the leadership's commitment to budget absorption. Several factors influence the absorption of the budget, including the competence of human resources, the use of information technology and the commitment of the leadership.

The Effect of Human Resource Competence on Budget Absorption

The results of the study show that the competence of human resources has a positive effect on the absorption of regional apparatus budgets in Simeulue Regency. In theory, we can conclude that if the human resources carrying out budget management have reliable competence, then this can facilitate the completion of work and provide the desired results, especially in increasing budget absorption.

As explained in the theory of the dimension of capacity development by Grindel (1997), it is stated that the dimension of human resource development has a focus on the availability of professional and technical personnel, one of which is through training (Haryono et al., 2012). The results of this study are consistent with the results of research conducted by Zarinah et al. (2016), Yumiati et al. (2016), Purba et al. (2018), Tofani et al. (2020), and Syahwildan & Damayanti (2022) which prove that there is an effect of human resource competence on budget absorption.

The Effect of Utilization of Information Technology on Budget Absorption

The results of the study show that the use of information technology has an influence on the absorption of the budget by regional apparatus in Simeulue Regency. The positive relationship between the two shows that the greater the use of information technology in carrying out tasks at regional apparatuses, the higher the absorption of the budget by these regional apparatuses.

In the explanation of Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems, it is stated that the central and regional governments have an obligation to develop and utilize advances in information technology to improve the ability to manage regional finances. Therefore it is absolutely necessary for each regional apparatus to be able to facilitate the adequacy of electronic devices both hardware and software to achieve better results in all financial management activities so that the implication is a change in the level of absorption of the budget.

The results of this study are in line with the results of research conducted by Sukarta et al. (2017), Rerung et al. (2017), Kathryn & Rohendi (2019), Tofani et al. (2020), and Putri & Ayu (2021) which state that there is an effect of the use of information technology on budget absorption.

The Effect of Leadership Commitment on Budget Absorption

The results of hypothesis testing indicate that leadership commitment has a positive effect on budget absorption. The higher the commitment of the leadership, the higher the level of absorption of the budget by regional apparatuses. The role of leadership commitment in achieving organizational goals is the most important thing that cannot be denied, because with the ability and authority in planning, directing, coordinating and supervising their subordinates, a leader has the full right to be able to influence and motivate subordinates to work hard in achieving the goals set. expected (Rinaldi et al., 2020).

This is in line with what was mentioned by Jensen & Meckling, (1976) regarding agency theory which explains the existence of a contractual relationship between two or more parties, one party is called the principal and the other is called the agent to perform several services on behalf of the principal which includes delegation of authority (Puspitarini et al., 2017). A relationship that needs each other and will benefit both parties between leaders and subordinates will occur if these two parties can place themselves according to their positions, this is because both of them are involved together in activities that lead to one goal, namely success in achieving targets at work one of which is an increase in budget absorption.

The answers from research respondents led to a research conclusion that leadership commitment has a positive influence on budget absorption in line with the results of research conducted by (Huang & Chen, 2009) which stated that leadership behavior



influences the budgeting process, and W Kurniawan, et al. (2020) which states that the commitment of budget users affects budget absorption.

CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

Based on the results of the study and data analysis, it can be concluded that human resource competence, information technology utilization, and leadership commitment have an effect on budget absorption in regional apparatuses in Simeulue Regency. Human resource competence has a positive effect on budget absorption in regional apparatus in Simeulue Regency, the use of information technology has a positive effect on budget absorption in regional apparatus in Simeulue Regency. leadership commitment has a positive effect on budget absorption in regional apparatus in Simeulue Regency.

There are several limitations in conducting this research, first, namely the use of questionnaires as research instruments, because these questionnaires were circulated directly by the researchers and most of them immediately gave answers and were returned on the same day, so this could result in respondents giving answers in a hurry and less according to the actual situation on the ground. Then the statements contained in this questionnaire are also the result of modifications from several previous studies and have variable similarities with this study, so it cannot be denied that there are still many weaknesses and shortcomings, for example the number of statements is still limited so that it does not represent the intent and purpose. of this research was conducted.

Another thing that is a limitation of this research is the number of population/respondents who only come from regional officials in Simeulue Regency due to limited time. This research also only uses three variables, so it is less varied, even though there are many other variables that have an influence on budget absorption, for example budget planning, budget execution, procurement of goods and services, and others.

Some suggestions that the author can give to regional apparatus in Simeulue Regency, first in terms of human resource competence, it is best to pay more attention to human resources, especially financial managers through technical guidance and similar training to increase human resource competence, especially managers which will affect the ability to manage the budget, which ultimately results in an increase in budget absorption.

Some suggestions that the author can give to regional apparatus in Simeulue Regency, first in terms of human resource competence, it is best to pay more attention to human resources, especially financial managers through technical guidance and similar training to increase human resource competence, especially managers which will affect the ability to manage the budget, which ultimately results in an increase in budget absorption.

Furthermore, in terms of leadership commitment, it is clear to all of us that leadership commitment is very important and plays a role in achieving organizational goals, it is hoped that consistency from all regional apparatus leaders in Simeulue Regency in terms of budget management so that the level of budget absorption can increase from previous years. The final suggestion that the author can give to future researchers who will conduct research related to budget absorption is to be able to use questionnaires that have a higher level of validity and reliability, use other variables that are more diverse and are thought to have an influence on budget absorption such as procurement of goods and services, capital expenditure, budget approval and implementation of the accounting system, as well as increasing the number of population/respondents, for example, units of analysis originating from all regional apparatuses throughout the Aceh province and conducting direct interviews so that it is expected to provide a more factual and in-depth description of research results.

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