



The Influence of Employee Competency, Budget Planning and the Bureaucratic Environment on Budget Implementation with Organizational Ethical Culture as a Moderation

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ABSTRACT: This research aims to examine the influence of Employee Competency, Budget Planning and Bureaucratic Environment on Budget Implementation with Organizational Ethical Culture as a Moderation. The data collected in this research is primary data. The primary data used was in the form of distributing questionnaires to respondents, namely SKPK Civil Servants (PNS) in Central Aceh Regency. The number of respondents to this research was 370 people. The results of the research show that both simultaneously and partially employee competency, budget planning and bureaucratic environment influence budget implementation in SKPK Central Aceh District. Then the ethical culture of the organization moderates the relationship between Employee Competency, Budget Planning and Bureaucratic Environment and simultaneously influences Budget Implementation at the Central Aceh District SKPK.

KEYWORD: Employee Competency, Budget Planning, Bureaucratic Environment, Budget Implementation And Organizational Ethical Culture.

PRELIMINARY

A budget is a written form of planning relating to programs and activities that must be completed within a certain time period and is expressed in units of money or goods. Law number 17 of 2003 stipulates that the Regional Revenue and Expenditure Budget (APBD) is prepared using a work performance approach to be achieved, meaning that it will focus on creating efficiency and effectiveness of work plans and budgets in each ministry or institution. According to Yesyan (2021) the budget is something that is very confidential in private organizations, but in public sector organizations the budget is something that must be known by the public to be evaluated, criticized and given input in order to improve the performance of government agencies.

The implementation of performance-based budgeting is a budget allocation instrument to determine the priority scale of programs and activities to be implemented, and is able to encourage government institutions to improve the quality of services through more responsible use of funds so that it will be more efficient and easier to determine output by obtaining better results. will lead to the effectiveness and efficiency of the allocated budget (Aslinda et al., 2020). This proves that implementation. Regional budgets must meet careful planning and comply with standards, so that they will be able to control according to their needs.

The role of implementing the 2022 APBN which recorded positive performance is in line with the improving domestic economy, as well as the increasingly controlled Covid-19 pandemic. The realization of the Transfer to Regions and Village Funds (TKD) budget in 2022 reached IDR 816.2 trillion (101.4% of Presidential Decree 98/2022), an increase of 3.9% compared to the realization in 2021. The realization of the TKD budget was influenced, among other things, by an increase in allocations Profit Sharing Funds (DBH), and regional performance in meeting the requirements for distribution of General Allocation Funds and Special Allocation Funds, as well as implementation of the Village BLT program. The government's focus on funding for the 2022 budget is to cover the deficit, the realization of which reached IDR 583.5 trillion or 69.5% of Presidential Decree 98/2022 of IDR 840.2 trillion. The deficit budget is mainly to finance activities for the sustainability of the PC-PEN Program. Apart from that, the deficit budget also plays a role in supporting increased state spending to protect the economy and society, in order to face global uncertainty. Realization of debt financing in 2022 will reach IDR 688.5 trillion or 73.0% of Presidential Decree 98/2022 of IDR 943.7 trillion. Part of the actual debt financing was used to finance investment amounting to IDR 106.8 trillion (Ministry of Finance, APBN, 2022). This shows that the implementation of the Budget in Indonesia since 2022 aims to improve the economy since it was affected by Covid-19 several years earlier.



To determine the level of achievement of the implementation of an activity or program, whether it is successful or not, performance measurement is needed as a measuring tool. Government performance is a description of the level of achievement of targets or objectives of government agencies as an explanation of the vision, mission and strategy of government agencies which indicates the level of success and failure in implementing activities in accordance with established programs and policies (Yassir et al., 2022). One of them is in Budget Implementation at the Regency/Regional level.

Implementation of the regional budget must be stated clearly, specifically and understandably by those responsible for preparing and implementing budget activities. Having a clear budget target will make it easier to take responsibility for the success or failure of implementing organizational tasks in order to achieve the goals and targets that have been previously set (Khodijah et al., 2022). Therefore, local governments must implement budgets in accordance with applicable procedures and regulations. One of them is related to Budget Implementation in Central Aceh Regency, Aceh Province.

Budget realization report data in Central Aceh for the last three years shows an increase in the deficit every year as shown by the amount of expenditure being greater than the amount of income. This is one of the factors that causes Budget Implementation to not be able to be realized in accordance with existing budget targets and achievements. Reporting from the Aceh Journal website (2023), the cause of the deficit occurred because the Central Aceh District Government was not professional in formulating the activities accommodated in the 2023 District Revenue and Expenditure Budget (APBK), where he stated that the party most responsible was the Regional Secretary as Chair of the TAPD. Even Maharadi (Anti-Corruption Activist) strongly suspects that this APBK deficit occurred due to the inclusion of activities outside those stipulated in the Central Aceh Regional Government Work Plan (RKPD). Inconsistency between the proposed activity plans for each OPD and the budget allocation determined by the government. This often happens because each OPD sometimes does not develop a priority scale for planning activities effectively. Budget preparation should be in accordance with the budget allocation that has been determined by each OPD.

Then, the results of the case study in the OPD of Central Aceh Regency show that the Budget Implementation so far has been in deficit, due to significant expenditure realization which cannot be balanced by the realization of revenue receipts. If actual spending and expenses continue to increase, revenue receipts will not experience a deficit that is difficult to overcome. If this situation occurs, then this reflects regional financial management that is not yet optimal.

Based on regional development plan data for Central Aceh Regency for the 2017-2022 fiscal year, it also shows that in Budget Implementation according to the planning architecture which separates strategic and operational aspects, priority programs are also separated into 2 (two), namely priority programs for strategic planning and priority programs for planning operational. The priority program that supports the implementation of government affairs is basically operational planning. Affairs become strategic in terms of development goals and objectives and strategies in efforts to achieve them. A regional government affair can be strategic in one year or period and conversely can also become operational in the following period. Furthermore, matters or programs/activities become strategic if the planning, control and evaluation carried out are of higher intensity than operational ones. Likewise, in budgeting, priorities must be prioritized first. Therefore, a strategic matter is assigned a theme because its influence is very broad and the urgency to carry it out is very high (Regulation of the Regent of Central Aceh Number 8 of 2022).

According to Harahap et al. (2020) incompetent human resources can also result in delays in budget realization. Employee competency is very necessary so that budget management can be implemented. The Regent of Central Aceh emphasized to all government employees to continue to improve their quality, one of which is by attending training. Because so that development progress in the region can be carried out well (Central Aceh District Government, 2023). Competence is a characteristic of someone who has the skills, knowledge and ability to carry out a job. If a group of employees and their superiors have good performance, it will also have a good impact on organizational performance, where the quality of human resources is crucial in the implementation and achievement of organizational goals with a highly expected increase in performance.

The results of research conducted by Ruhmaini et al. (2019) said that in Central Aceh Budget Implementation the lowest average amount of expenditure based on function was the public service function (88.12%) and the economic function (90.41%). The public service function is aimed at improving public government services to the public and the private sector, such as payment of salaries, access to services/permits, ease of information, and operational expenditure for daily office needs. Meanwhile, the economic function is used to create jobs, develop public facilities and infrastructure, and trigger an increase in community economic activity.



Budget implementation is also influenced by budget planning which is made in accordance with applicable principles. Reported from the Central Aceh Regency Government website (2023) we actually created the budget deficit ourselves, one of which was the result of disproportionate budget planning. Regions should learn to be rational and careful in managing regional budgets. As stated by Dahana & Ermwati (2020), when planning, it is necessary to divide the budget according to each activity that will be carried out. Arifin & Pagalung (2018) say that the budget is prepared within a certain period of time as a guideline for carrying out operational activities and as a means of assessing performance.

Budget implementation can be carried out well and is also influenced by the bureaucratic environment. In Rusli et al.'s research. (2021) mentions the phenomenon of bureaucratic environmental practices in Bebesen District, Central Aceh Regency, namely the lack of facilities and infrastructure and human resource factors, and prioritizing needs or needs which causes pathology to occur in the BMUK body in Bebesen District, so that BUMK is still not developing optimally and There is also a lack of support from the village government, this affects the quality level of BUMK and affects the level of community welfare.

So that the smooth implementation of operational activities will be possible with the help of a competent bureaucratic environment. On the other hand, an organization's performance will decline if it is not supported by a competent bureaucratic environment (Furqana & Handayani, 2022 ; Safpremi et al., 2022). As a result, Budget Implementation activities will be influenced by the Bureaucratic Environment. Budget implementation has an influence on the ethical culture of the organization, because ethical behavior that is incorporated into daily life in an organization is known as the ethical culture of the organization.

Organizational Ethical Culture is a behavior that is seen by employees to act ethically in the organization, so that in carrying out their work they always cultivate ethics in every job. Organizational Ethical Culture greatly influences the ethical habits that exist in an organizational environment . So with the moderating variable ethical culture is able to control various forms of behavior or actions carried out by employees in the organization. With an ethical culture, ethical behavior will be implemented well within an organization (Narayana et al., 2023).

THEORETICAL BASE

Stewardship Theory

The research examines the influence of Employee Commitment, Budget Planning, and Bureaucratic Environment on Budget Implementation with ethical culture as a moderator. The accounting study discussed in this study is related to Budget Implementation. This research uses stewardship theory . Stewardship theory is behaving in accordance with common interests, where in this theory Stewards feel that common interests and behaving in accordance with the owner's behavior are rational considerations, because the most important thing is trying to achieve organizational goals (Raharjo, 2007).

Implications of stewardship theory The purpose of this research is that it can explain the existence of local government as a trustworthy institution that accommodates the aspirations of the community, can provide good services to the public and is able to account for the budget entrusted to it so that economic goals are met and community welfare can be achieved optimally. To carry out this responsibility, *the stewards* (government) direct all capabilities in making budget implementation effective. In accordance with the studies contained in this research, Budget Implementation in the SKPK aims to improve the welfare of the community. This is because the impact of good budget implementation can fulfill all community needs . Apart from that, it requires an approved work plan and a supportive environment.

Employee Competency

Competency is a person's capacity and characteristics to successfully complete work or tasks based on their knowledge, skills and behavior (Tjahyanti & Chairunnisa, 2021) . Competency has a very important role, because competence generally concerns a person's basic ability to do a job (Vernia & Sandiar, 2020). A person's intelligent actions can also be interpreted as competence, where intelligence is the ability to minimize risks in the future. Every person is competent, and competencies can be divided into two categories: *soft skills* , which can be said to originate or arise naturally, and *hard skills* , which are abilities acquired through education (Putro & Sahban, 2020).

Employee Competency is a person's ability to carry out or carry out a job or task that is based on skills and knowledge and supported by the work attitudes required by the job (Martini et al., 2020). The competence of employees in carrying out their main duties and functions is largely determined by the competence they have in determining the interpretation of work results (Purwanta, 2022).



The indicators used in this research were adopted from (Yuningsih & Ardianti, 2019) including:

- a. Skills; efforts to carry out activities and responsibilities given by the organization well and optimally.
- b. Knowledge; information possessed by an employee carrying out tasks according to the field he is working in
- c. Attitude (*Attitude*); behavioral patterns in carrying out work and responsibilities according to organizational regulations.

Budget Planning

Budgets represent planning and control tools that require management to anticipate changes and adopt them (Isaac et al., 2019). As a planning tool, a budget is an activity plan consisting of a number of targets to be achieved in carrying out a certain series of activities in the future (Kurniasih & Widayanti, 2023). In other words, a budget is an organization's activity plan that is written and expressed quantitatively for a certain period and is usually expressed in units of money and goods and services (Lona et al., 2023).

Budget planning is the elaboration of a comprehensive plan for an organization's income and financing so that expenditure can be accounted for to the public (Ramadhani et al., 2022). Apart from that, the process of making activity plans and the required budget is also called Budget Planning (Ananda et al., 2022). Budget planning can be interpreted as a control plan and determining the direction that will be taken by an association to achieve hierarchical goals. The problem that often arises in budget planning is the existence of inexperienced drafting ideas in determining expenditure plans, which results in work programs not running as desired (Furqana & Handayani, 2022).

The indicators in Budget Planning used in this research consist of several things including:

1. Budget standards; setting budget standards for procurement of goods or Services are carried out in accordance with applicable laws and regulations. For example; input and output costs are related to income, expenditure and financing in the Regional Apparatus Organization (OPD) of Central Aceh Regency.
2. Budget targets; the targets outlined in the budget are very difficult to achieve or realize. For example; proposed regional income and expenditure budget (APBD).
3. Budget targets; Budget implementation targets related to the procurement of goods or services are important for work units. For example; the amount of funding required for facilities such as computers, desks and so on.

Bureaucratic Environment

In an organization, bureaucracy will always coexist with factor environment. This is in accordance with *Institutional Theory* which describes relationships between an organization and its environment, about how and why an organization implements a structure and process (Okniafita & Handayani, 2022). A good bureaucratic environment will make operational activities run smoothly. However, if the bureaucratic environment does not support organizational activities, it will hamper organizational performance (Temalagi & Sairatu, 2021). Therefore, the bureaucratic environment will influence budget implementation related to the procurement of goods/services. This is because the better the environment in the bureaucracy will result in accuracy in budget implementation related to the procurement of goods/services.

The Bureaucratic Environment can be measured by several indicators including (Elim et al., 2018) :

1. Coordination between employees; namely being able to integrate goals and work plans between fellow employees together so that they are open to each other.
2. Employee involvement in financial management and procurement of goods and services is sufficient; namely, the number of human resources working in the financial management department is adequate so that there is no shortage of existing employees.
3. Employee understanding of applicable laws and regulations which is a process, act or way of understanding the rules that have been made by an organization to comply with them.

Budget Execution

Budget Implementation means a financial management stage that must be implemented after the Budget Planning process is complete. Implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined (Syahwildan, 2022). Budget implementation has the meaning of being the next stage after the planning process, which



includes regulating the use of the necessary tools, who will carry it out and how it will be carried out, then the time of implementation and where it will be implemented (Delia et al., 2021).

Budget implementation is also part of the State Revenue and Expenditure Budget (APBN) and Regional Revenue and Expenditure Budget (APBD) cycles. One of the important indicators to determine the performance of the APBN/APBD is to measure the level of Budget Implementation. Budget implementation is a financial management stage that must be implemented after the budget planning process is complete. Budget implementation is a very important stage in the realization of government programs and activities that have been created (Purwati et al., 2021).

The Budget Implementation Indicators used in the research consist of those adopted from the Budget Implementation Performance Indicators (IKPA) (Permenkeu, 2018) including; (a) conformity between planning and implementation, (b) effectiveness and efficiency of Budget Implementation, (c) and compliance with financial regulations.

Organizational Ethical Culture

Organizational Ethical Culture is defined as those aspects and conventions of organizational behavior that encourage an organization to operate sustainably or prevent it from doing so (Suparyanto and Rosad, 2020). Experiences, expectations, and beliefs about how an organization encourages ethical behavior and discourages unethical behavior are part of an ethical culture. This is because the extent to which organizational culture prevents its members from acting unethically and encourages members to act ethically is a measure of its superiority (Riivari et al., 2012). Organizational Ethical Culture has a broad view of employee perceptions of leaders' ethical actions regarding the importance of ethics in the company and providing rewards or sanctions for immoral actions (Dewi & Mastra, 2016). Organizational Ethical Culture is also ethical behavior that is a culture in an organization that is applied in everyday life (Primastiwi et al., 2020).

According to the theory, organizations must have certain traits in order to be ethical. Ethical culture provides conditions for ethical behavior on the part of organizational members. Several cultures regarding ethical behavior that can be used as indicators to measure organizational ethical culture can be stated as follows (Riivari & Lamsa, 2017):

1. Clarity; refers to expectations regarding employee ethical behavior. These expectations must be explicit and understandable. It is important for organizations to clarify the difference between ethical and unethical behavior because the risk of employees behaving unethically increases if these principles are unclear.
2. Harmony; supervisory alignment and management alignment. This emphasizes the importance of the behavior of supervisors and managers in organizations and the examples they set. The importance of management behavior in line with the organization's formal expectations can be demonstrated to other employees and can support shared expectations.
3. Appropriateness; concerns the conditions and resources that an organization provides for its employees to comply with normative expectations. For example, time, financial resources, equipment, and information are examples of virtues.
4. Support; refers to how an organization helps its employees to meet normative expectations. Employees can identify and engage with the organization's normative expectations to encourage ethical behavior. The importance of support is also an indication of how the organization encourages and supports the behavior.
5. Transparency; helps employees to take responsibility for their actions and understand what is expected of them in terms of ethical behavior. Transparency is the extent to which employee behavior and its consequences are visible to those who can act on it, namely colleagues, supervisors, subordinates, and the employee concerned.
6. Discussion; concerns employees' opportunities to discuss ethical issues. Discussions are at a high level if moral conflicts, ethical issues, and unethical behavior can be openly discussed in the organization.
7. Penalty; refers to the likelihood of employees being punished for unethical behavior and rewarded for behaving ethically.

RESEARCH METHODS

The data collected in this research is primary data. The primary data used was in the form of distributing questionnaires to respondents, namely SKPK Civil Servants (PNS) in Central Aceh Regency. The number of respondents to this research was 370 people. After the questionnaire is filled in by the respondent. The population in this research is all SKPK Civil Servants (PNS) in Central Aceh Regency consisting of 4933.

According to Sugiyono (2017) the sample is part of the number and characteristics of the population. The technique used in this research is *probability sampling* with a *simple method Random sampling* is a type of probability sampling in which everyone



in the entire target population has an equal chance of being selected. The sample was selected randomly intended to be an unbiased representation of the total population. The determination of the sample size in this study uses the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{4933}{1 + (4933)(0,05)^2}$$

$$n = \frac{4933}{1 + (4933)(0,0025)}$$

$$n = \frac{4933}{1 + (12,3325)}$$

$$n = \frac{4933}{(13,3325)}$$

$$n = 369.9 \text{ rounded to } 370$$

Notes:

n = number of samples

N = total population

e² = desired accuracy limit (tolerance 5% or 0.05)

Table 1. Determination of Sample Number

No	Name of Agency/Official Service	Number of civil servants	Number of samples taken
1	Sekretariat Daerah	77	6
2	Sekretariat Dewan Perwalian Rakyat Kabupaten	26	2
3	Inspektorat	52	4
4	Badan Kepegawaian dan Pengembangan Sumber Daya Manusia	68	5
5	Badan Perencanaan Pembangunan Daerah	38	3
6	Badan Pengelola Keuangan	92	7
7	Dinas Pendidikan dan Kebudayaan	1838	138
8	Dinas Kesehatan	996	75
9	Dinas Pekerjaan Umum dan Penataan Ruang	61	5
10	Dinas Perumahan dan Permukiman	27	2
11	Satuan Polis Pamong Praja dan Wilatul Hisbah	58	4
12	Dinas Sosial	26	2
13	Dinas Transmigrasi dan Tenaga Kerja	31	2
14	Dinas Keluarga Berencana, Pemberdayaan Perempuan dan Perlindungan Anak	30	2
15	Dinas Pangan	29	2
16	Dinas Lingkungan Hidup	47	2
17	Dinas Kependudukan dan Pencatatan Sipil	31	2
18	Dinas Pemberdayaan Masyarakat dan Kampung	30	3
19	Dinas Perhubungan	35	3
20	Dinas Komunikasi dan Imformatika	37	3
21	Dinas Perdagangan	37	3
22	Dinas Koperasi, Usaha Kecil dan Menengah	22	2



23	Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu	40	3
24	Dinas Pemuda dan Olahraga	30	2
25	Dinas Pariwisata	35	3
26	Dinas Perpustakaan dan Kearsipan	44	3
27	Dinas Perikanan	30	2
28	Dinas Pertanian	106	8
29	Dinas Perkebunan	25	2
30	Dinas Syariat Islam	25	2
31	Dinas Pendidikan Dayah	16	1
32	Sekretariat Majelis Permusyawaratan Ulama	11	1
33	Sekretariat Majelis Adat Gayo	10	1
34	Sekretariat Majelis Pendidikan Daerah	8	1
35	Sekretariat Baitul Mal	9	1
36	Dinas Pertanahan	24	2
37	Badan Penanggulangan Bencana Daerah	34	3
38	Unit Pelaksana Teknis Dinas Rumah Sakit Umum Daerah Datu Deru	492	37
39	Badan Kesatuan Bangsa dan Politik	17	1
40	Bebesan Subdistrict Office	23	2
41	Lut Tawar Subdistrict Office	15	1
42	Kebayakan District Head's Office	24	2
43	Bintang Subdistrict Office	25	2
44	Pegasing Subdistrict Office	20	2
45	Bies District Head Office	18	1
46	Linge Subdistrict Office	25	2
47	Atu Lintang Subdistrict Office	15	1
48	Rusip Antara Subdistrict Office	21	2
49	Jagong Jeget Subdistrict Office	11	1
50	Silih Nara Subdistrict Office	24	2
51	Celala Subdistrict Office	16	1
52	Ketol Subdistrict Office	30	2
53	Kute Panang Subdistrict Office	22	2
Total		4933	370

Source: Recapitulation of Number of Employees Per Type of Position in the Central Aceh Regency Government (2023)

Table 1. shows the results of determining the sample selected based on fifty services in Central Aceh. From these fifty services, the sample taken consisted of 370 employees. So the respondents who will answer the research questionnaire are the Head of Service/Secretary/Head of Division/Staff related to the budget.

RESEARCH RESULTS

Characteristics of Research Respondents

The characteristics of respondents in this study include gender, age, highest level of education, field of education and years of work. The characteristics of respondents can be seen more clearly in Table 2. below:



Table 2. Characteristics of Research Respondents

No.	Respondent Characteristics	Frequency	Percentage (100%)
I	Gender		
1.	Man	174	47.0
2.	Woman	196	53.0
Total		370	100%
II	Age		
1.	20 – 30 years	16	4.1
2.	31 – 40 years	118	31.9
3.	41 – 50 years	220	59.7
4.	>50 years	16	4.3
Total		370	100%
V	Years of service		
1.	6-10 years	16	4.3
2.	11-15 years	88	23.9
3.	>5 years	266	71.7
Total		370	100%

Source: Processed data (2023)

Validity Test Results

Data quality testing in this study was tested statistically using the *product moment correlation coefficient test* with a significance value of 5%. The question item is said to be valid if the calculated r value is greater than the table r . Vice versa, if r calculated is smaller than r table, then the question item is said to be invalid. The results of validity testing for each question item for the 370 respondents in this study can be seen in Table 3 below:

Table 3. Validity Test Results

No	Items	Variable	Correlation Coefficient (R Calculation)	Critical Value 5% (R Table)	Note
1	Y.1	Budget Implementation (Y)	0.246	0.1016	Valid
2	Y.2		0.102		
3	Y.3		0.150		
4	Y.4		0.207		
5	Y.5		0.152		
6	Y.6		0.456		
7	X1.1	Employee Competency (X ₁)	0.235	0.1016	
8	X1.2		0.161		
9	X1.3		0.141		
10	X1.4		0.192		
11	X1.5		0.138		
12	X1.6		0.143		
13	X1.7		0.118		
14	X1.8		0.143		
15	X1.9		0.271		



16	X2.1	Budget Planning (X ₂)	0.149	0.1016	Valid
17	X2.2		0.119		
18	X2.3		0.118		
19	X2.4		0.137		
20	X2.5		0.141		
21	X2.6		0.115		
22	X2.7		0.138		
23	X2.8		0.189		
24	X3.1	Bureaucratic Environment (X ₃)	0.310	0.1016	Valid
25	X3.2		0.163		
26	X3.3		0.137		
27	X3.4		0.129		
28	X3.5		0.149		
29	X3.6		0.201		
30	X3.7		0.104		
31	X3.8		0.117		
32	X3.9		0.176		
33	X3.10		0.194		
34	Z.1	Organizational Ethical Culture (Z)	0.141	0.1016	Valid
35	Z.2		0.280		
36	Z.3		0.188		
37	Z.4		0.115		
38	Z.5		0.141		
39	Z.6		0.116		
40	Z.7		0.154		
41	Z.8		0.226		
42	Z.9		0.119		
43	Z.10		0.121		
44	Z.11		0.206		
45	Z.12		0.189		
46	Z.13		0.182		
47	Z.14		0.150		
48	Z.15		0.170		
49	Z.16		0.115		

Source: Processed data (2023)

Based on the data contained in Table 3, it can be concluded that each question in this research questionnaire is said to be valid. This can be proven by the correlation value being greater than the critical value (N=370) which shows the number 0.1016 (seen in the table of critical value of *r product moment* correlation) or has a significant value for all questions of 5%. Thus, the data obtained is valid and can be used to conduct research.



Reliability Test Results

After testing the validity of the questionnaire, then testing the reliability of the questionnaire was carried out. Reliability testing can be carried out only on questionnaires that have validity with the aim of knowing the reliability of the questionnaire used. The reliability test was carried out on 49 questions tested statistically using a *Cronbach's coefficient alpha* of greater than 0.60. The results of the reliability test for the 49 questions are presented in Table 4 below.

Table 4. Reliability Test Results

Variable	Number of Statement Items	Cronbach Alpha	Cronbach's Alpha Critical Value	Note
Budget Execution (Y)	6	0.739	0.60	Reliable
Employee Competency (X ₁)	9	0.813	0.60	Reliable
Budget Planning (X ₂)	8	0.811	0.60	Reliable
Bureaucratic Environment (X ₃)	10	0.792	0.60	Reliable
Organizational Ethical Culture (Z)	16	0.867	0.60	Reliable

Source: Processed data (2023)

Based on Table 4, the results obtained state that the *Cronbach alpha value* for each variable is greater than 0.60, so it can be concluded that all instruments for each variable are reliable.

Classic Assumption Test Results

1) Normality Test Results

The normality test can be done by seeing if the distribution of data (points) on the graph forms a straight line pattern or follows a straight diagonal line through a *normal graph. probability plot*, then the data is normally distributed. The normality test can also be carried out using the *Kolmogorov-Smirnov* statistical test, if the significance level is greater than 0.05 then the data is normally distributed, and vice versa if the significance level is smaller than 0.05 then the data is not normally distributed.

Table 5. Kolgomorov-Smirnov Normality Test

	Unstandardized Residuals
Asymp. Sig. (2-tailed)	0.236

Source: Processed data (2023)

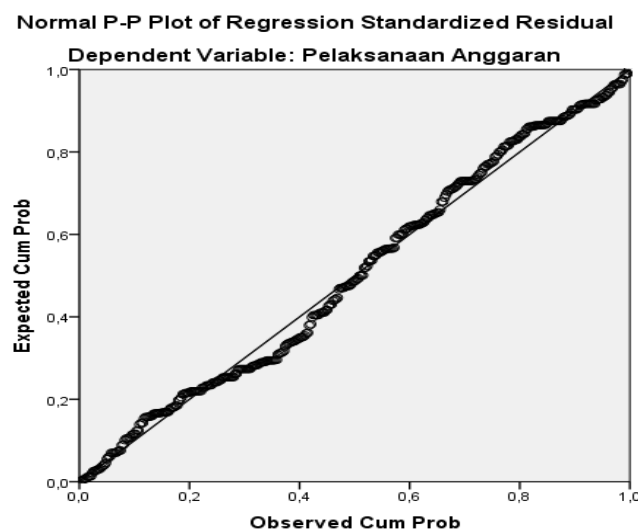


Figure 1. P-Plot Normality Test



Based on Table 5, it can be seen that the significance value (*Asymp. Sig. 2-tailed*) is 0.236 which is greater than 0.05. So, it can be concluded that the residual data is normally distributed. Furthermore, another factor that can be used to see whether the data is distributed normally is by looking at the normal plot graph. Figure 1 below shows that the distribution of data (points) on the *normal probability plot graph* follows the diagonal line. So, it can be concluded that the residual data is normally distributed.

2) Multicollinearity Test Results

Multicollinearity testing aims to find out whether in the regression model there is a correlation between one variable and other variables. A good regression model is a model that has no correlation between independent variables or in other words there is no multicollinearity (Ghozali, 2016). To determine whether a regression model has multicollinearity or not, it can be seen from the VIF (*Variance Inflation Factor*) value and *tolerance value* . If the tolerance value is < 0.10 or $VIF > 10$ then multicollinearity has occurred. On the other hand, if the *tolerance value* is > 0.10 or $VIF < 10$ then multicollinearity does not occur. To see whether there is multicollinearity or not, see Table 6 .

Table 4.12 Multicollinearity Test Results

Model	<i>Tolerance</i>	VIF
Employee Competency (X ₁)	0.541	1,849
Budget Planning (X ₂)	0.310	3,229
Bureaucratic Environment (X ₃)	0.342	2,924
Organizational Ethical Culture (Z)	0.435	2,297

Source: Processed data (2023)

Based on Table 6, you can see the *tolerance* and VIF values of each variable, which consist of independent and moderating variables. The *tolerance* value for all variables is > 0.10 and the VIF value is < 10 . Based on the test results, it can be concluded that in the regression model used in this research there is no multicollinearity between independent and moderating variables.

3) Heteroscedasticity Test Results

A good regression model is a regression model that does not experience heteroscedasticity. In this research, to find out whether the regression model does not experience heteroscedasticity, it can be done by looking at the *scatter plot graph* . The pattern on the *scatterplot graph* can be seen to see whether the regression model experiences heteroscedasticity. If there is no particular pattern or the points spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur (Ghozali, 2016). Figure 2 shows the results of the heteroscedasticity test using a *scatterplot graph* .

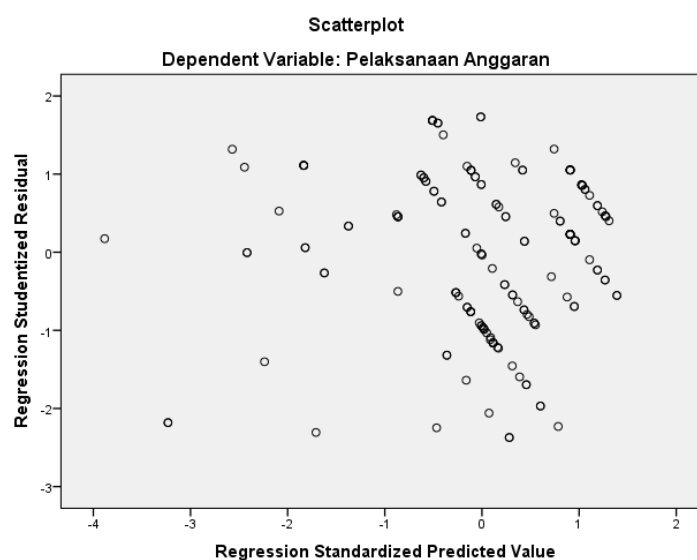


Figure 2. Heteroscedasticity Test



Based on Figure 2, it can be seen that there is no particular pattern or spread of points above and below the number 0 on the Y axis, so the regression model in this study does not have heteroscedasticity.

Coefficient of Determination Test Results (R²)

The coefficient of determination test (R²) is to measure how far the regression model is able to explain the dependent variable using the coefficient of determination. The value of the coefficient of determination is between zero and one, the closer it is to one, it can be said that the greater the influence the independent variable has on the dependent variable. The results of the coefficient of determination test are presented in Table 7.

Table 7. Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.715 ^a	0.512	0.508	1.29266

Source: Processed data (2023)

Based on Table 7, it can be seen that the R² value in the first regression is 0.512 or 51.2%. This means that 51.2% of the dependent variable (Budget Implementation) can be explained by the independent variables, namely Employee Competence, Budget Planning and Bureaucratic Environment. The remaining 0.488 or 48.8% is explained by other factors not included in this research model.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	4,878	1,220		3,997	0,000
Employee Competency (X1)	0.080	0.034	0.116	2,332	0.020
Budget Planning (X2)	0.301	0.047	0.373	6,353	0,000
Bureaucratic Environment (X3)	0.304	0.040	0.465	7,686	0,000
F = 127.779. Sig = 0.000					

Source: Processed data (2023)

Based on the results of statistical calculations as shown in Table 4.14, the following multiple linear regression equation is obtained:

$$Y = 4.878 + 0.080X_1 + 0.301X_2 + 0.304X_3 + e$$

The constant value of the regression equation is 4.878, which means that if Employee Competency (X1), Budget Planning (X2) and Bureaucratic Environment (X3) are considered zero, then the value of the Y variable or Budget Execution is 4.878 on an interval scale unit.

Moderated Regression Analysis (MRA) Test Results

Moderation regression analysis aims to find out whether the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable. To test regression with moderating variables, Moderated Regression Analysis (MRA) is used. The results of the Moderate Regression Analysis (MRA) test can be seen in Table 9.



Table 9. Results of Moderated Regression Analysis

No	Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
	Constant	15,047	15,106		0.996	0.320
1	Employee Competency (X ₁)	0.152	0.523	0.220	0.291	0.002
2	Budget Planning (X ₂)	0.863	0.694	1,068	1,244	0.001
3	Bureaucratic Environment (X ₃)	0.754	0.568	1,155	1,729	0.001
4	Organizational Ethical Culture (Z)	0.014	0.214	0.034	2,067	0.004
5	X ₁ .Z	0.001	0.007	0.205	2,162	0.001
6	X ₂ .Z	0.013	0.010	2,183	1,988	0,000
7	X ₃ .Z	0.008	0.008	1,515	2,959	0,000

Source: Processed data (2023)

Based on the results of statistical calculations as shown in Table 4.8, the moderated regression equation is obtained as follows:

$$Y = 15.047 + 0.152X_1 + 0.863X_2 + 0.754X_3 + 0.014.Z + 0.001X_1.Z + 0.013X_2.Z + 0.008X_3.Z + e$$

The constant value (α) is 15.047, which means that if the independent variables, namely Employee Competency, Budget Planning, Bureaucratic Environment and Ethical Organizational Culture do not change or are equal to zero, then the Budget Execution value will increase by 15.047 units. The regression coefficient value for the moderating variable resulting from the interaction of Employee Competency with Organizational Ethical Culture (X₁.Z) is 0.001, meaning that if the other independent variables have a fixed value and the interaction variable X₁.Z increases by 1%, then Budget Execution will increase by 0.001. The regression coefficient is positive, meaning that there is a positive relationship between the interaction variable X₁.Z and Budget Implementation.

The regression coefficient value for the moderating variable resulting from the interaction of Budget Planning with Organizational Ethical Culture (X₂.Z) is 0.013, meaning that if the other independent variables have a fixed value and the interaction variable X₂.Z increases by 1%, then Budget Execution will increase by 0.013. The regression coefficient is positive, meaning that there is a positive relationship between the interaction variable X₂.Z and Budget Implementation.

The regression coefficient value for the moderating variable resulting from the interaction between Bureaucratic Environment and Organizational Ethical Culture (X₃.Z) is 0.008, meaning that if the other independent variables have a fixed value and the interaction variable X₃.Z increases by 1%, then budget implementation will increase by 0.008. The regression coefficient is positive, meaning that there is a positive relationship between the interaction variable X₃.Z and Budget Implementation.

DISCUSSION

Employee Competency Influences Budget Implementation at SKPK Central Aceh Regency

Based on the results of statistical testing, it can be seen that the calculated t value for the variable Employee Competency is 2.332 which is greater than the t_{table value} of 1.649. Thus, it can be said that employee competency has an influence on budget implementation at SKPK Central Aceh, and this is in accordance with the hypothesis that was previously formulated.

One of the main factors that determine whether the government is running well or not is human resources. This can be seen from how humans as workers use their physical and psychological potential optimally in achieving organizational goals. In this case, the government should be able to realize people's dreams through regional development, because the government has the position and power as executor of the regional budget which has an important role in realizing people's hopes (Iqbal, 2018).

Each SKPK must have competent employees supported by knowledge and understanding of Budget Implementation so that it can be implemented well by the government for the community. Then competent human resources have skills which are an effort to carry out the tasks and responsibilities given to them well and maximally and are supported by a responsible attitude towards their work.



The implication of *Stewardship Theory* for this research is that it can explain the existence of local government as an institution that can be trusted, provides good services to the public and is able to carry out financial accountability entrusted to it, so that the competence or knowledge of employees in carrying out their duties and functions. Then economic goals can be met and community welfare can be achieved optimally. In theory, employee competency is the key for an organization to carry out activities to realize the goals that government organizations want to achieve. The government as the budget implementing apparatus functions to realize the practice of using the budget effectively and efficiently.

Employee Competency at SKPK Central Aceh has a role in planning, implementing and controlling the wheels of the organization so it must be ensured that SKPK Central Aceh employees must be managed as well as possible so that they are able to contribute optimally in efforts to achieve organizational goals. Stewardship theory describes SKPK Central Aceh as stewards who are entrusted by the community to have expertise and skills that are in sync between their field of expertise and their field of work.

Several studies by (Saputra, 2022 ; Sulistyani & Wismadi, 2021; Harahap et al., 2020; and Dewi et al., 2017) found that high human resource competency will be able to increase successful performance in carrying out tasks and programs in local government , then can be accountable to interested parties. However, in research by Yuliani (2021) and Rifai et al. (2016) found that employee competency has no effect on budget absorption. This is because there are still many human resources in work units who have not received enough training, there is a lack of certified procurement implementers, there are still frequent duplicate tasks and reluctance to become officials. As a result, an employee performs many tasks so that the main work is completed late, which ultimately hampers the effectiveness of Budget Implementation.

Budget Planning Influences Budget Implementation at SKPK Central Aceh Regency

Based on the results of statistical testing, it can be seen that the $t_{\text{calculated}}$ value for the variable Budget Planning is 6.353 which is greater than the t_{table} value which is 1.649. Thus, it can be said that Budget Planning has an influence on Budget Implementation at SKPK Central Aceh in accordance with the previously formulated hypothesis.

Budget planning is arranged in regional development planning documents. This regional development plan is prepared to ensure linkages and consistency between planning, budgeting, implementation and supervision. The planning document contains the activities needed to produce the full development performance target results in the form of a regulatory framework and budget framework called a work plan. Each Work Plan becomes the basis for coordinating and monitoring the implementation of the plan with the aim of producing each development performance target (Dahana & Ermawati, 2020).

The government's ability to manage the budget is reflected in the APBD, where the APBD is expected to be used and managed in a timely and targeted manner so that the realization of the budget can be optimally absorbed. possible plans for spending funds that should be used effectively and efficiently. This is in accordance with the function of the budget as a planning tool (Elim et al., 2018).

Stewardship theory describes that SKPK Central Aceh as a steward entrusted by the community to manage existing funds has prepared budget plans in accordance with activity priorities. The implications of *Stewardship theory* for this research can explain the existence of regional government as an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions appropriately, making financial accountability entrusted to it, so that economic goals, public services and community welfare can be achieved. maximally. To carry out this responsibility, *the stewards* direct all their abilities and expertise in making their performance effective in Budget Execution.

Implementation related to budget planning can be carried out by focusing on budget standards , budget targets and budget targets in the process of preparing income, expenditure and financing plans for one budget year that are in line with the regional government mission to be implemented . The regional government, namely SKPK Central Aceh, is an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions appropriately, making financial accountability entrusted to it, so that economic goals, public services and community welfare can be achieved optimally. To carry out this responsibility, SKPK Central Aceh direct all his abilities and expertise in making his performance effective in Budget Execution.

The research results of Nugroho & Alfarisi (2017) and Elim et al. (2018) stated that Budget Planning influences budget absorption. So the better the budget planning that is made, the better the budget absorption will be. The research results of Hutama & Yudianto (2019) state that clarity of budget objectives causes local government officials to better understand the goals they want to achieve in the future so that they can improve performance. A budget whose target is not known will result in inappropriate use of the budget that was originally planned. APBD targets must be a benchmark for expected performance,



so that APBD planning can describe clear performance targets. This proves that clarity in Budget Planning can have an influence on Budget Implementation.

Bureaucratic Environment Influences Budget Implementation at SKPK Central Aceh Regency

Based on the results of statistical testing, it can be seen that the $t_{\text{calculated}}$ value for the variable Bureaucratic Environment is 7.686 which is greater than the $t_{\text{table value}}$ which is 1.649. Thus, it can be said that the Bureaucratic Environment has an influence on Budget Implementation at SKPK Central Aceh, and this is in accordance with the hypothesis that has been previously formulated.

Bureaucracy is a mechanism created for the success and efficiency of carrying out activities to achieve certain goals or targets. The conditions existing in local governments will greatly influence whether their activities run smoothly or not. A good bureaucratic environment will make operational activities run smoothly. However, if the bureaucratic environment does not support organizational activities, it will hinder organizational performance. Therefore, the bureaucratic environment will influence budget absorption. The better the coordination in implementation between the recipient of the trust (agent) and the giver of the trust (principal), the easier it will be for the trust holder (agent) to implement programs and activities in the SKPD, so it is hoped that budget absorption can be carried out more quickly (Aldita & Muniruddin, 2018).

According to Furqana & Handayani (2022), a good bureaucratic environment will make the implementation of operational activities smooth, of course. The better the coordination in implementation, the easier it will be for the trustee (*steward*) to carry out existing programs and activities in the work unit so that it is hoped that budget absorption for a program and activity can be carried out more quickly, which of course means that the implementation of programs and activities carried out by the trustee must be in line with the vision, the mission of the organization and the person giving the mandate (*principal*).

The implementation of a bureaucratic environment in an organization is very much needed, where research results show that it is important to have coordination between employees so that information gaps do not occur. Then what every government employee must do is understand the employee's understanding of the applicable laws and regulations, where the laws are used as the basic guidelines for running good government. This was also conveyed by the Regent of Central Aceh to all Aceh employees to obey and comply with regulations and carry out activities in accordance with the law, especially regarding the budget, namely Law 28 of 2022 concerning the Budget.

The results of this research are in line with *stewardship theory* due to the bureaucratic environment well, it will make the implementation of operational activities run smoothly. On the other hand, if The bureaucratic environment does not support operational activities, so operational activities become not smooth or even hampered. Good coordination in implementation between the recipient of the trust (*steward*) and the giver of the trust (*principal*) will make things easier for the holder mandate (*steward*) in implementing programs and activities in SKPD, so that It is hoped that budget absorption can be carried out more quickly.

The results of this research are in line with research conducted by Purwati et al. (2021), Ndaparoka & Tomasowa (2019) explain that the Bureaucratic Environment influence on budget absorption. Bureaucratic environment influences budget absorption due to support and conducive conditions along with the conditions in SKPD that can support better budget absorption. However, this is different from research by Ikhsan & Sari (2020) which shows that the Bureaucratic Environment has no effect on budget absorption.

Employee Competency Influences Budget Implementation with an Ethical Organizational Culture as a Moderator at SKPK Central Aceh Regency

Based on the results of the moderation regression test with a significance value for the $t_{\text{moderation}}$ variable previously formulated hypotheses.

Competence is a basic characteristic of a person who provides superior performance in a particular job, role or situation where the skills possessed can be implemented well, the knowledge possessed can be used to understand a topic, and social role is the image that a person shows in public. so that it reflects the values and character of that person. Good competencies possessed by an employee enable him to behave in accordance with existing standards, namely the Public Accountant Professional Standards (SPAP). An organization can create a better ethical environment (for example through a formal code of ethics, ethics training, socially responsible behavior, management role models, and social pressure) to reduce budget gaming behavior (Eriani et al., 2018).

Organizational culture can influence the way people behave and must be a benchmark in every organizational development program and policy taken. This is related to how culture can be managed by the organization. The involvement of an employee who



has good competence supported by a good organizational culture will make it easier to set targets and make it easier to realize budget implementation which will influence budget performance. The involvement of competent employees in setting budget targets will provide more understanding and how to achieve targets using existing resources.

Budget implementation can be carried out well if Regional Work Unit (SKPD) employees have knowledge of the applicable laws and regulations. Budget absorption will be optimal if the implementer has extensive knowledge of regulations. Regulatory knowledge has a strong correlation as a factor influencing Budget Implementation. This means that a government apparatus or organization achieves maximum budget implementation because its employees have knowledge of the applicable regulations (Juliani, 2014).

The findings of Primastiwi et al (2020) state that employee competency is able to avoid fraud, because there is rationalization/justification from the perpetrators of fraud for the deviant behavior they commit, so that if the Organization's Ethical Culture is bad it will influence employees to commit acts of fraud in the organization. If the culture in the organization has good cultural values that instill honesty, the level of tendency to cheat will be lower.

Budget Planning Influences Budget Implementation with the Organization's Ethical Culture as a Moderator in the Central Aceh Regency SKPK

Based on the results of the moderation regression test with a significance value for the moderation variable previously formulated hypotheses.

Budget is a factor that plays a very important role in government organizations because with a budget, management can plan, regulate and evaluate the course of an activity. According to planning, planning is an important element that must exist in an organization. If planning has been carried out carefully in the organization, then the implementation of future programs and activities will be carried out well (Harahap et al., 2020).

In theory, the budget planning that has been made must be allocated for implementing activities. A good budget must be managed effectively and efficiently, for this reason budget planning is needed. The government is required to plan the budget well and be accountable. If the budget determination is not carried out with careful planning, it will result in the work program not running well, this is due to a lack of harmony between the Budget Planning and the work program to be implemented.

Achieving a good budget cannot be separated from supervision in the preparation and use of the budget because the public sector is a sector that is very vulnerable to waste and budget leaks in government organizations. The existence of an organizational ethical culture is a broad view of employee perceptions of leaders' ethical actions regarding the importance of ethics in the organization and providing rewards or sanctions for immoral actions (Dewi & Mastra, 2016) .

Research by Narayana et al. (2023) stated that organizational ethical culture greatly influences the ethical habits that exist in an organizational environment, so that ethics is needed in planning budgets according to targets and needs. The impact can facilitate budget implementation in accordance with planning targets.

Bureaucratic Environment Influences Budget Implementation with Ethical Organizational Culture as Moderation in SKPK Central Aceh Regency

Based on the results of the moderation regression test with a significance value for the moderation variable previously formulated hypothesis.

In essence, the Bureaucratic Environment is an organizational structure within the scope of government that has a very broad scope of duties and requires a large organization with a large number of human resources (Bramastyasa, 2019). The success of an organization will not occur if there is a lack of encouragement from the Bureaucratic Environment in organizational activities. This means that the bureaucratic environment can influence budget implementation. Organizational Ethical Culture is considered important in a Bureaucratic Environment because ethical actions are the main foundation for avoiding immoral actions. Organizational Ethical Culture is born and driven by the organization itself to face the challenges and obstacles that exist within the organization (Nurhidayah & Indayani, 2020) .

The bureaucratic environment is a situation or condition that exists within the SKPD to support the implementation of organizational goals. The bureaucratic environment influences budget absorption because there is support and a conducive environment as well as conditions in SKPD that can support the achievement of better budget absorption. Coordination and cooperation are really needed by all employees in order to achieve maximum budget absorption (Juliani, 2014). In stewardship



theory, the better the coordination in implementation between the recipient of the trust (agent) and the giver of the trust (principal), the easier it will be for the trust holder (agent) to carry out existing programs and activities in the work unit so that it is hoped that budget absorption can be carried out more quickly. The bureaucratic environment, such as directions given by superiors, is carried out well by subordinates and there is good coordination.

Central Aceh Work Unit which can be realized if an organization has a good bureaucratic environment. The research results presented by Palls (2020) state that budget overruns mean that the larger the budget allocated for activities, the greater the opportunity for budget *mark-ups*, there is no clarity between costs and income in the public bureaucracy, there is a tradition of proposed budget cuts. Kaharrukmi & Adli (2022) explained that Budget Implementation plays an important role in determining the quality of financial reports, because it is related to the accountability of funds that will be used in development. Therefore, an ethical culture in an organization is able to provide ethical action in the joint decision-making process. The ethical culture possessed by employees will reduce the negative influence in the bureaucratic environment on budget implementation. This proves that the existence of an ethical culture in the organization will be able to moderate the bureaucratic environment in implementing the budget on target.

CONCLUSION

Based on the results of the research discussion previously explained, it can be concluded that:

- 1) Employee Competence, Budget Planning and Bureaucratic Environment simultaneously influence Budget Implementation at SKPK Central Aceh Regency .
- 2) Employee competency influences budget implementation at SKPK Central Aceh Regency .
- 3) Budget planning influences budget implementation at SKPK Central Aceh District .
- 4) The bureaucratic environment influences budget implementation at the Central Aceh District SKPK .
- 5) Organizational Ethical Culture moderates the influence of Employee Competency on Budget Implementation at SKPK Central Aceh Regency.
- 6) Organizational Ethical Culture moderates the influence of Budget Planning on Budget Implementation in the Central Aceh District SKPK.
- 7) Organizational Ethical Culture moderates the influence of the Bureaucratic Environment on Budget Implementation in the Central Aceh District SKPK.

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