



**Effect of Characteristics of Budget Objectives on
Performance of Regional Government Apparatus with
Organizational Commitment and Role of Internal
Supervisor Units as Moderating Variables
(Case Study at Badung Mangusada District Regional
General Hospital)**

Ida Ayu Gede Purba Dianthi^{a*}, Herkulanus Bambang Suprasto^b, Made Gede
Wirakusuma^c, Maria Mediatrix Ratna Sari^d

^{a,b,c,d}*Universitas Udayana, Denpasar, Bali-Indonesia*

^a*Email: purbadianthi2018@gmail.com*

^b*Email: bambangsuprasto@yahoo.com*

^c*Email: dekyokwira@gmail.com*

^d*Email: maria.ratna65@yahoo.com*

Abstract

There is budgetary slack on budget in 2017 at Badung Mangusada District Hospital, where the realization of expenditure was 107.69%, indicating the lack of implementation of budget objective characteristics in RSUD Kabupaten Badung Mangusada. This research data was collected through survey method with questionnaire technique. The sample in this study was taken by purposive sampling method. The sample in this study amounted to 37 people.

* Corresponding author.

From this study, the results of the characteristics of the budget objectives and the role of the internal supervisory unit strengthen the influence of the characteristics of the budget objectives on the performance of government officials in RSUD Kabupaten Badung Mangusada while the organizational commitment subdued the influence of the characteristics of budget objectives on the performance of government officials.

Keywords: Characteristics of Budget Purpose; Performance of Local Government Apparatus; Organizational Commitment; Role of Internal Supervisory Units.

1. Introduction

The Regional General Hospital of Badung Regency as the Regional Public Service Agency makes a Budget Business Plan (RBA) and Budget Work Plan (RKA). In order for the budget implementation to run effectively, budgeting and implementation must take into account the five components of the budget objectives, namely budget participation (budgetary participation), clarity of budget objectives (goal clarity budget, budgetary feedback), budget evaluation (budgetary evaluation) and difficulties budget targets (difficulty goal budget) Based on Minister of Home Affairs Regulation No.59 of 2007 (Permendagri Number 59, 2007) on Regional Financial Management Guidelines stated that budgeting uses a performance approach Performance in this case is the performance of local government apparatus assessed based on the achievement of budget targets , efficiency and effectiveness of the implementation of the budget.Preliminary research conducted, it is known that there is a budgetary slack on the budget in 2017 at Badung Mangusada District Hospital, where the realization of expenditure is 107.69%, thus indicating the lack of application of the characteristics of budget objectives in Badung Mangusada District Hospital.Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 209 / MENKES / SK / I / 2011 (Regulation of the Minister of Health of the Republic of Indonesia Number 209 / MENKES / SK / I / 2011, 2009) concerning Amendments to Decrees of the Minister of Health No.550 / MENKES / SK / VII / 2009 (Minister of Home Affairs Regulation No. 38, 2016) concerning the Guidelines for Preparing Business and Budget Plans (RBA) of the Hospital Public Service Agency regulates the process of evaluating the health level of BLU / BLUD hospitals through three indicators, namely financial performance indicators, operational performance indicators and indicators of service quality performance and benefits for the community. The indicators contained in the regulation have included performance information in the form of financial and non-financial aspects and are used as a benchmark for achieving hospital performance in preparing the Hospital Budget Business Plan.

Table 1: Assessment of Health Performance of Badung Mangusada District Hospital 2014 - 2015 (Decree of the Minister of Health of the Republic of Indonesia Number 836 / Menkes / SK / VI / 2015)

No	Description	Weight	2014	2015	Changes
1	Financial performance indicators	20	15,80	15,30	-0,5
2	Service performance indicator	40	24,65	31,80	7,15
3	Indicators of service quality performance and benefits for the community	40	36,00	37,50	1,5
	Total	100	76,45	84,60	8,15

Source: Supervisory Board of the Regional General Hospital of Badung Regency, Mangusada

The results of the assessment of the achievement of each assessment of the performance indicators of the Badung Mangusada District Regional General Hospital in 2015 when compared with the 2014 performance achievement a total score of 76.45 that is Healthy (A) there was an increase of 8.15 points.

Table 2: Assessment of Health Performance of Badung Mangusada District Hospital 2015 - 2016 (Per-34 / Pb / 2014 28 October 2014 Regarding Guidelines on Assessment of Performance of BLU in Health Services)

No	Description	Weight	2014	2015	Changes
1	Financial aspect	30	22,25	20,25	2
2	Service aspect	70	57,1	45,31	11,79
	Total	100	79,35	65,56	13,79

Source: Supervisory Board of the Regional General Hospital of Badung Regency, Mangusada

It can be seen from Table 1 and Table 2 that the performance achievements of the two assessment regulations are still low. The increase in performance achievements between years is also not so high. Even for the assessment of financial indicators in 2014 to 2015 decreased. This shows that there are indications of problems with the performance of government officials in the Badung Mangusada District Hospital. Therefore, the application of the Apparatus Position Performance Appraisal System (SIKERJA) or e-performance Application is expected to improve the performance of the government apparatus.

Apparatus Performance Appraisal System (SIKERJA) or e-performance is a web-based application that is used to assess and measure individual performance of Civil Servants based on job analysis and workload instruments and is the basis for calculating work productivity in providing performance benefits. The Apparatus Position Performance Appraisal System (SIKERJA) or e-performance makes it easy for the state apparatus to adjust work activities and workload in accordance with the activities that have been submitted on the budget. So that the budget preparation and budget realization activities can be carried out properly, because the targets and tasks of the state apparatus have been well understood, so that it is expected to have a good impact on the performance of the regional government apparatus.

One factor that influences the performance of local government apparatus is organizational commitment. Strong organizational commitment will encourage subordinate government officials to strive to achieve organizational goals [1]. Organizational commitment is a condition where an employee siding with a particular organization and the purpose of the goal and desire to maintain membership in the organization.

Research [2] shows that budgetary goal characteristics do not have a significant influence on managerial performance and paternalistic culture and organizational commitment is not the best suitability and unable to act as moderating variables. While research [3] proves that organizational commitment and compensation satisfaction have a significant influence on employee performance.

Law No. 44 of 2009 concerning Hospitals and the Minister of Home Affairs Regulation No. 61 of 2007

concerning Technical Guidelines for Financial Management of the Regional Public Service Agency mandates that in the operation of the Hospital, it must be audited. The audit in the form of a performance audit and medical audit. Medical audits are conducted by the Medical Committee and performance audits are carried out by internal and external supervisors. Internal performance audits are carried out by the Internal Audit Unit of the Hospital.

The Internal Supervisory Unit is a work unit located under the director of the Hospital in charge of carrying out internal supervision of the hospital to ensure that all activities are carried out according to the regulations, standards, programs, systems and procedures established by the head of the hospital. Previous research on the Internal Control Unit and performance shows inconsistencies. [4] found that internal supervisory unit variables did not have an effect on managerial performance partially. Whereas [5] showed different results that the internal supervision unit had an effect on managerial performance.

The selection of moderating variables is chosen using Attribution Theory, where this theory argues that a person's behavior is determined by a combination of internal forces namely the factors that come from within a person such as ability, knowledge, and commitment; while external forces are factors that come from outside such as luck, opportunity, and supervision of the Internal Control Unit.

This research is a replication and development of research [6] entitled The Effect of Budget Purpose Characteristics on the Performance of Local Government Apparatus in Aceh Besar District, with the addition of organizational commitment variables and the role of the Internal Supervisory Unit as development.

The selection of the Badung District General Hospital as the location in this study was due to the Badung Regional General Hospital as the only Regional Device Organization and Regional Public Service Agency in Badung Regency where the Badung Regency was the largest Regional Revenue in Bali, so of course it has a higher budget complexity compared to other districts.

2. Literature Review and Hypotheses

2.1 Goal-Setting Theory

Goal-setting theory is a theory that talks about the influence of setting goals, challenges, and feedback on performance. The goal setting theory was originally put forward by [7] which shows the relationship between a person's goals and performance with a task. This theory explains that a person's behavior is determined by two cognitions, namely content (values) and intentions (goals). People have set goals for their behavior in the future and these goals will affect the actual behavior. His behavior will be governed by his ideas (thoughts) and intentions so that it will influence the actions and consequences of his performance. Generally, government officials accept goal setting as a very meaningful thing to improve and maintain performance [8].

2.2 Attribution Theory

Attribute theory is a theory that explains a person's behavior. Attribution theory studies the process of how a

person interpret an event, learn how someone interpreted the reason or cause of his behavior [9]. This theory states that a person's behavior is determined by a combination of internal forces namely the factors that come from within a person such as ability, knowledge or effort; while external forces are factors that come from outside such as luck, opportunity and supervision of the Internal Supervisory Unit.

2.3 Performance of Government Apparatus

Performance in the organization is the answer to the success or failure of the stated organizational goals. Assessment of individual performance is very beneficial for the overall dynamics of organizational growth; through the assessment it can be known the actual condition of how employees perform. The performance of the government apparatus in the scope of organizational studies is macro, the goals, and aspirations, and expectations of an organization whose efforts are pursued and its realization through the organization. Whereas a group of people who have an interest loyalty are also pursued through the organization, while at the individual level, various goals, desires, ideals, hopes, and needs can only be channeled, fulfilled, and satisfied by using organizational channels.

2.4 Characteristics of Budget Purpose

2.4.1 Budget Participation

Participation in the budgeting process is a joint decision-making process by two or more parties, where the decision will have a future impact on the organization. Therefore, good budget participation is one that involves superiors and subordinates in the organization so there is no apparent participation.

2.4.2 Budget Target Clarity

The clarity of the budget target describes the extent of the budget target that is stated clearly and specifically and is understood by those responsible for its achievement [10]. Therefore, the clarity of the budget target can be seen from the magnitude or the extent of the influence in formulating budget targets. Budget goal clarity is the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood by those responsible for achieving the budget targets [11].

2.4.3 Budget Evaluation

When carrying out an activity, evaluation needs to be done to find out the errors or shortcomings of the process or the end result of the activities that have been carried out, which is useful for making changes or improvements to the next activity. Basically evaluation serves as a control tool in an effort to achieve the objectives of an action. However, in addition to these functions, evaluation also has three main functions in analyzing policies, namely giving false and reliable information about policy performance, namely how far the needs, values and opportunities that can be achieved through public action, provide clarification and criticism of the value - the value underlying the choice of goals and targets. Value is clarified by defining and operating objectives and targets and providing input on the application of other policy analysis methods, including the

formulation of problems and recommendations.

2.4.4 Budget Feedback

Feedback is a response to the extent to which budget objectives have been achieved and are important motivational variables.

If members of an organization do not know the results of their efforts, then the members of the organization cannot know the success or failure of the efforts that have been made.

Feedback from a budget given to middle and upper level managers can motivate managers to improve them.

2.4.5 Budget Goal Difficulty

The difficulty of budget goals has a range of targets from very loose and easily achieved until very tight and cannot be achieved.

A tight budget can motivate managers to improve their performance, but if the tight budget is more than the ability of the government apparatus, it will reduce manager motivation.

2.5 Organizational Commitment

Organizational commitment is the level of the extent to which an employee siding with a particular organization and its goals, and intends to maintain its membership in that organization.

Employees who have a commitment to their organization will work with dedication because employees who have high commitment assume that the important thing to achieve is the achievement of tasks in the organization.

Employees who have a high commitment to the organization also have a positive outlook and will do their best for the benefit of the organization. This commitment makes employees have the desire to provide energy and responsibility that further supports the welfare and success of the organization in which they work.

2.6 The Role of the Internal Supervisory Unit

Law Number 44 of 2009 concerning Hospitals and the Minister of Home Affairs Regulation Number 61 of 2007 concerning Technical Guidelines for Financial Management the Regional Public Service Agency mandates that in its implementation, hospitals must be audited. The audit in question can be in the form of a performance audit and medical audit. Medical audits are conducted by the Medical Committee and performance audits are carried out by internal and external supervisors. Internal performance audits are carried out by the Internal Audit Unit of the hospital. The Internal Supervisory Unit is a work unit that is located under the hospital director who is in charge of carrying out internal supervision of the hospital to ensure that all activities are carried out according to regulations, standards, programs, systems and procedures established by the head of the hospital.

2.7 Hypothesis

The research framework used in this study is shown in the following figure 1

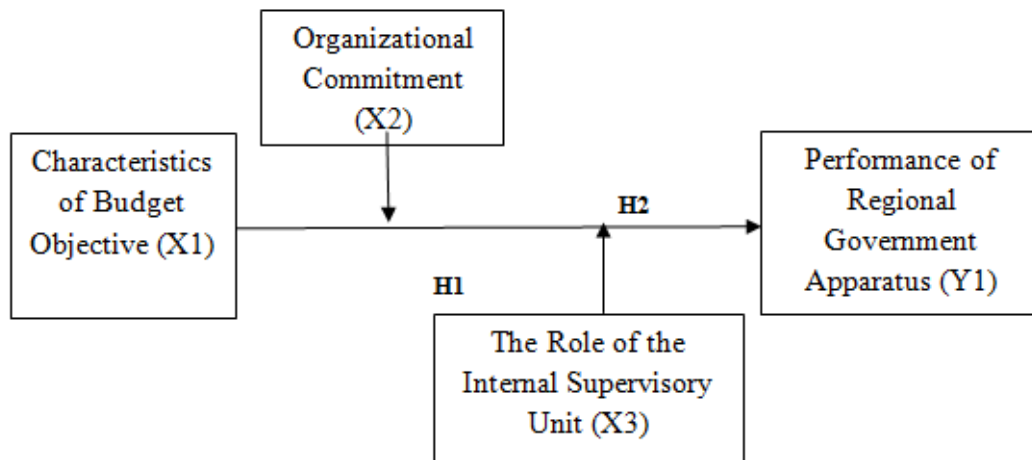


Figure 1: Research Framework

2.7.1 Characteristics of Budget Objective

This Goal-setting theory is a theory that talks about the influence of setting goals, challenges, and feedback on performance. Characteristics of budget objectives include budget participation, clarity of budget objectives, budget feedback, budget evaluation and budget goal difficulties have an effect on performance. If the characteristics of budget objectives are higher, the higher the performance of government officials.

Research [10] shows that budgetary participation, clarity of budget objectives and budgetary feedback have a positive effect on managers' attitudes and performance. Research [12] which is the development of his research [10] states that budget evaluation, budget feedback, and clarity of budget objectives have a positive influence on the behavior, attitudes and performance of local government officials in NTT Province. Other variables such as budgetary participation and budget goal difficulties do not affect the behavior, attitudes and performance of NTT Province local government officials. Other research conducted by [13] shows that the characteristics of budget objectives have a significant effect on the behavior, attitudes and performance of local government officials. Then the hypothesis developed in this study is as follows:

H1: The higher the characteristics of budget objectives, the higher the performance of government officials in RSUD Kabupaten Badung Mangusada.

2.7.2 Organizational Commitment

Attribution theory emphasizes how individuals interpret events and how this relates to their thinking and behavior. This theory states that a person's behavior is determined by a combination of internal forces namely the factors that come from within a person such as ability, knowledge or effort; while external forces are factors that come from outside such as luck, opportunity and supervision of the Internal Supervisory Unit. Internal

factors referenced by attribution theory used in this study are organizational commitment. Organizational commitment is the level of the extent to which an employee siding with a particular organization and its goals, and intends to maintain its membership in that organization.

Research [14] found that organizational commitment, internal control and public accountability have a significant influence on organizational performance. The performance of private hospital organizations can be optimal if supported by good internal control, which is realized through the application of the principles of implementing good corporate governance where public accountability is included. Research [3] proves that organizational commitment and compensation satisfaction have a significant influence on employee performance. In this case it can be that the commitment of Bank Jateng employees is the main capital in the progress of the employee's own performance.

Referring to the description, the hypothesis developed in this study with organizational commitment as a moderator is as follows:

H2: Organizational Commitment strengthens the influence of the characteristics of budget objectives on the performance of government officials in the Badung Mangusada District Hospital.

2.7.3 The Role of the Internal Supervisory Unit

Attribution theory states that a person's behavior is determined by a combination of internal forces namely the factors that come from within a person such as ability, knowledge or effort; while external forces are factors that come from outside such as luck, opportunity and the role of the Internal Supervisory Unit.

Research [5] shows that there is a positive and significant influence of internal supervision on the performance of the interior ministry's inspectorate general. Research [14] showed that internal supervision had a significant positive effect on the performance of local governments, external supervision had no significant positive effect on the performance of local governments, performance-based budgets had a significant positive effect on the performance of local governments. Referring to the description above, the hypothesis developed in this study with the role of the Internal Supervisory Unit as moderating is as follows:

H3: The role of the Internal Supervisory Unit strengthens the influence of the characteristics of budget objectives on the performance of government officials in Badung Mangusada District Hospital.

3. Research Method

In this study the independent variables are characteristics of budget objectives. The dependent variable is the performance of the local government apparatus. The moderating variable is the organizational commitment and the role of the Internal Supervisory Unit.

The method used to obtain the data in this study is non-participant observation, interviews and using a questionnaire which is a structured questionnaire submitted to the budget compiler and implementer at the

Badung Mangusada District General Hospital which is the Badung District Regional Government Organization (OPD) which is the only one with the status of the Regional Public Service Agency.

The source of data used in this study is primary data which is data obtained directly from the original source without going through an intermediary media, which was obtained in this study in the form of questionnaire answers. The sample in this study was addressed to 10 Technical Activity Executing Officers (PPTK) and 7 APBD and RBA Commitment Making Officers (PPK) in 2018 Fiscal Year, 13 Structural Officers and 37 heads of rooms in Badung Mangusada District General Hospital, totaling 37 people.

The dependent variable of this study is managerial performance (Y). The instrument used to measure managerial performance variables is a self-rating questionnaire developed by [16] with 10 statements that have been developed and adopted in [17] study. The independent variables used in this study are the characteristics of budget objectives (X1) which are measured by the five dimensions of the characteristics of budgetary objectives according to [10] namely budgetary participation, clarity of budget objectives, feedback, budget evaluation, and budget goal difficulties.

The moderating variable in this study is organizational commitment (X2) and the Role of the Internal Supervisory Unit (X3). Indicators of organizational commitment according to [18] are: loyalty to the organization, desire to survive, desire to work hard, affective commitment, and loyalty in work. The role of the Internal Supervisory Unit (X3) is measured by five indicators, namely independence, professional ability, scope of internal audit work, implementation of audit activities, and internal audit section management.

The regression equation model in this study was formulated as follows:

$$Y_1 = \alpha + \beta_1 Z_{X1} + \beta_2 Z_{X2} + \beta_3 Z_{X3} + \beta_4 \text{Abs}(Z_{X1} - Z_{X2}) + \beta_5 \text{Abs}(Z_{X1} - Z_{X3}) + e$$

Where:

Z_{Xi} = Standardized score $[(X_i - X) / \sigma X]$

y = Performance of Local Government Apparatus

α = Constants

X1-X2 = Interaction measured by the absolute value of the difference between the characteristics of budget objectives and Organizational Commitment

X1-X3 = Interaction measured by the absolute value of the difference between the characteristics of the budget objectives and the Role of the Internal Supervisory Unit

Abs $(Z_{X1} - Z_{X2})$ = absolute difference from $Z_{X1} - Z_{X2}$

4. Results

4.1 Description of Respondents

The results of this study were obtained from data collection in the form of questionnaires with structural official's respondents namely 10 Commitment Making Officers (PPK) and 7 Activity Technical Implementing Officers (PPTK), 13 Structural Officials, and 7 heads of rooms at the Badung District General Hospital Mangusada. The total questionnaires distributed were 37 questionnaires. The return questionnaire is 37 questionnaires or 100%. All questionnaires in this study were responded to and complete, so there were no questionnaires that were not responded to or incomplete. So that the total questionnaire returned and can be used is as many as 37 questionnaires or 100%. A summary of the characteristics of respondents in this study can be seen in Table 3.

Table 3: Summary of Characteristics of Research Respondents

Description	Amount (person)	Percentage (%)
Length of Occupation		
<5 years	37	100%
5-10 years	0	0%
>10 years	0	0%
Total	37	100%
Gender		
Male	20	54%
Female	17	46%
Total	37	100%
Last education		
Bachelor	24	65%
Masters	13	35%
Total	37	100%

Source: primary data processed (2018)

The majority of respondents in this study had a working period of more than 1 year, namely as many as 37 people or as much as 100%, so it was assumed that the majority of respondents in this study had good experience and understanding in the scope of their work and responsibilities in the budget participation process, so expected to provide more objective answers. Respondents who are male are as many as 20 or 54%, while respondent's female is as many as 17 or 46%. This indicates that gender involvement in the budgeting process is evenly distributed. Respondents with the last Bachelor education were as many as 24 people or 65%, while respondents with the last level of Masters education were 13 people or 35%.

4.2 Instrument Testing Results

Validity testing is done by the Pearson Correlation method by measuring the correlation between instrument item scores in a factor with a total score. If the correlation of each factor is positive and > 0.3 then the factor is a strong construct, if < 0.3 then it is invalid [19]. Result of validity testing indicate that the value of Pearson Correlations throughout the instruments of this study has a value greater than 0.3 so that it can be concluded that all instruments in this study are valid. Reliability test is done by giving one questionnaire to each respondent, so that the total respondents in this validity test are 37 respondents. Reliability testing is done by the alpha Cronbach's method, where an instrument is said to be reliable if the value of Cronbach's alpha is > 0.6 . The value of Cronbach's alpha for all instruments in this study has a value of Cronbach's alpha greater than 0.6, so that all instruments are said to be reliable.

4.3 Classic Assumption Test

This study uses the Kolmogorov-Smirnov test to detect whether or not the normality test is fulfilled with the provisions if the significance level is greater than or equal to 0.05, then the distribution is normal, whereas if the significance level is less than 0.05, the data is not normally distributed [20].

Tabel 4: Normality Test Results

Descriptive	
N	37
Test Statistic	0,123
Asymp. Sig. (2-tailed)	0,173
Distribution	Normal

Source: primary data processed (2018)

The results of the normality test showed that the significance value was $0.173 > 0.05$. This shows that the regression model is normally distributed. Heteroscedasticity test aims to test whether in the regression model there is variance and residual inequality one observation to another observation. Following is the result of heteroscedasticity test.

Table 5: Table of Heteroscedasticity Test Results

Variables	Sig.	Information
Zscore: X1	0,760	Not significant
Zscore: X2	0,394	Not significant
Zscore: X3	0,669	Not significant
ABS_ZX1_ZX2	0,162	Not significant
ABS_ZX1_ZX3	0,846	Not significant

Source: primary data processed (2018)

Based on Table 5 shows that the value of sig. of each variable is above 0.05. This shows that all of these variables are free from heteroscedasticity.

Multicollinearity testing is the existence of more than one perfect linear relationship. If there is a multicollinearity especially a perfect collinear (correlation coefficient between independent variables = 1), multicollinearity is tested with the value of Variance Inflation Factor (VIF).

Table 6: Table of Multicollinearity Test Results

Variables	Variance Inflation Factor (VIF)	Information
Zscore: X1	1,125	There is no multicollinearity
Zscore: X2	1,192	
Zscore: X3	1,462	
ABS_ZX1_ZX2	1,163	
ABS_ZX1_ZX3	1,557	

Source: primary data processed (2018)

If the VIF value is less than 10 then there is no multicollinearity. From table 5.8 it can be seen that the model is free from the symptoms of multicollinearity.

4.4 Regression Results

The complete absolute difference test results can be seen in Table 7.

Table 7: Table of Absolute Difference Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Des..
	B	Std. Error	Beta			
1 (Constant)	47,670	1,806		26,401	0,000	
Zscore: X1	8,634	0,986	0,884	8,755	0,000	Significant
Zscore: X2	-0,542	1,015	-0,055	-0,533	0,598	Not significant
Zscore: X3	-1,895	1,124	-0,194	-1,686	0,102	Not significant
ABS_ZX1_ZX2	-1,658	1,210	-0,141	-1,370	0,181	Not significant
ABS_ZX1_ZX3	2,891	1,347	0,255	2,146	0,040	Significant
Adjusted R ² = 0,674						
F = 15,852 ; F sig. = 0,000						

Source: primary data processed (2018)

Based on Table 7 above, the regression equation can be made as follows:

$$Y1 = 47,670 + 8,634 Z_X1 - 0,542 Z_X2 - 1,895 Z_X3 - 1,658 \text{ Abs} (Z_X1 - Z_X2) + 2,891 \text{ Abs} (Z_X1 - Z_X3) + e$$

Based on the above equation can be explained as follows:

- 1) Constant value of 47.670 shows that the value of the budget goal characteristics (X1), the interaction between the characteristics of budget objectives and organizational commitment (X1X2), and the interaction between the characteristics of the budget objectives and the role of the internal supervisory unit (X1X3) shows a constant $\neq 0$ then the apparatus performance value. local governments will increase.
- 2) The regression coefficient characteristic of budget objectives (β_1) is 8.634 indicating that the role of the characteristics of budget objectives increases by one unit, will lead to an increase in the performance of the local government apparatus assuming other variables remain.
- 3) Moderate regression coefficient values of the interaction of budget goal characteristics with organizational commitment (β_2) of -1,658 indicate that if the interaction of budget objective characteristics with organizational commitment increases one unit, it will lead to a decrease in the performance of the regional government apparatus assuming other variables remain.
- 4) Moderate interaction coefficient characteristics of budget objectives with the role of the internal supervisory unit (β_3) of 2,891 shows that if the interaction of the characteristics of budget objectives with the role of the internal supervisory unit increases one unit, it will lead to an increase in the performance of the regional government apparatus assuming other variables remain.

The coefficient of determination measures how far the ability of the model in explaining the dependent variables. In this study, the determination coefficient used is adjusted R2 value. The adjusted R2 results are 0.674. This shows that 67.4% of the variation in the performance of the local government apparatus can be explained by the variable characteristics of budget objectives, organizational commitment and the role of internal supervisory units while the remaining 32.6% is explained by other variables outside the model.

Statistical test F is a test to see how the effect of independent variables on the dependent variable. Table 7 shows that the calculated F value is 15.885 with a significant value of F or p-value of 0.000 which is smaller than the value of $\alpha = 0.05$ so that it can be said to be significant.

4.5 Hypothesis Test

Based on the results of statistical tests, the characteristics of the budget goal characteristics obtained results, namely the level of probability (p-value) shown by Sig. (2-tailed) is equal to 0,000 so that (p-value) $< \alpha 0.05$ so that H0 is rejected, it can be concluded that the characteristic variables of budgetary objectives affect the performance of local government officials.

Based on the results of statistical tests, the interaction variables of the characteristics of budget objectives with organizational commitment obtained results, namely the level of probability (p-value) shown by Sig. (2-tailed) is 0.181, thus the (p-value) $> \alpha 0.05$ so that H0 is accepted, it can be concluded that the interaction variables of the characteristics of budget objectives and organizational commitment do not affect the performance of the local government apparatus.

Based on the results of statistical tests, the interaction variables of the characteristics of budget objectives with the role of the internal supervisory unit obtained results are the level of probability (p-value) shown by Sig. (2-tailed) is 0.040, thus the (p-value) > α 0.05 so that H_0 is rejected it can be concluded that the interaction variables of the characteristics of the budget objectives and the role of the internal supervisory unit influence the performance of the local government apparatus.

Hypothesis testing is not only done on the direct testing of the Independent variable to the dependent variable, but also examines the role of organizational commitment variables and the Internal Supervisory Unit (SPI) as moderating variables.

Table 8: Classification of Moderation Variables

No.	Variable	Coefficient	Description	Type Moderation
1.	Organizational Commitment (X2)	β_2	Not significant	<i>Homologizes Moderation</i>
		β_4	Not significant	
2	The Role of the Internal Supervisory Unit (X3)	β_3	Not significant	<i>Pure Moderation</i>
		β_5	Significant	

Sumber: data primer yang diolah (2018)

From Table 8 it is found that only the role of the internal supervisory unit (X3) is pure moderation, while organizational commitment (X2) is classified as Homologous Moderation or potential moderation.

5. Discussions

5.1 Effect of Budget Purpose Characteristics on Local Government Apparatus Performance

The results of this study are in accordance with Goal-setting theory, where Goal-setting theory talks about the influence of setting goals, challenges, and feedback on performance. This theory departs from the intention to work towards a goal that is the main source of work motivation. That is, these goals tell workers about what to do and how much effort must be mobilized. From here it can be concluded that specific goals can improve performance; that goals that are difficult to achieve, if accepted, can result in higher performance than goals that are not too difficult; and that feedback will lead to higher performance than if there is no feedback. The specificity of the goal itself acts as an internal stimulus. If factors such as ability and acceptance of these goals are constant, it can be said that the more difficult the goal is achieved the higher the level of performance. However, it can also be assumed that easier goals seem more acceptable. But if a worker receives a heavy task, he will exert all efforts until the goal is reached, until the target is lowered, or until the goal is abandoned.

The results of this study are in accordance with the results of the study [12] which is the development of his research [10]. Other research conducted by [13] which is the development of [12] research with different

research objects and the analytical tool used is phenomenology and triangulation approach but the variables studied are the same indicating that the characteristics of budget objectives have a significant effect on behavior, attitude and the performance of local government officials.

5.2 Effect of Organizational Commitment to the Characteristics of Budget Objectives on the Performance of Local Government Apparatus

The role of organizational commitment is not able to moderate the relationship between the characteristics of budget objectives on the performance of local government officials because all respondents are civil servants (PNS) so that the salary or allowances received by employees do not depend much on how much the employee accomplishments as a form of commitment to the organization. However, this and the business and what they provide are more likely to adjust or follow existing distribution and procedures. Besides that, giving awards or rewards in the OPD of the Badung Regency Government has not yet reached the level of awarding employees directly, but all achievement of the budget target will only be the achievement of each OPD and the achievement of the Badung Regency government as a whole.

The results of this study are similar to [21] where partially work motivation does not affect performance, organizational commitment has a negative effect on performance. This result is also in line with the research of [22,23,24] which states that the commitment of budget objectives which are also related to organizational commitment, is also unable to mediate the effect of budgetary participation on managerial performance.

5.3 Effect of the Role of the Internal Supervisory Unit on the Characteristics of Budget Objectives on the Performance of Regional Government Apparatus

Based on statistical tests using SPSS regression coefficient version interaction characteristics of budget objectives with the role of internal supervisory units have a positive sign, it shows that the higher the level of interaction characteristics of budget objectives with the role of internal supervisory units, the level of performance of local government officials will increase, then the role the internal supervisory unit strengthened the influence of the characteristics of budget objectives on the performance of government officials in the Badung Mangusada District Hospital.

In accordance with attribution theory explains how people infer the causes of behavior committed by themselves or others. This theory explains the process that occurs in a person so that it understands the behavior of someone and others.

This causal explanation is a mediator between stimuli received by individuals with responses given to those stimuli. To provide an explanation / explanation of a behavior or a result of that behavior, usually not only seen behavior. This theory states that a person's behavior is determined by a combination of internal forces namely the factors that come from within a person such as ability, knowledge or effort; while external forces are factors that come from outside such as luck, opportunity and the role of the Internal Supervisory Unit.

In accordance with [4] aims to measure the effect of internal supervision on performance, where the results of

the study indicate that there is a positive and significant influence of internal supervision on the performance of the department of the interior inspectorate general. The study [15] shows the same results, that internal supervision has a significant positive effect on the performance of local governments.

6. Conclusions

Based on the results of statistical tests and discussion, it can be concluded as follows:

- 1) Characteristics of budget objectives have a positive effect on the performance of local government apparatus, the higher the characteristics of budget objectives, the higher the performance of government officials in RSUD Kabupaten Badung Mangusada.
- 2) The higher the level of interaction of the characteristics of budget objectives with organizational commitment, the level of performance of local government officials will experience a decrease, this means that the Organizational Commitment weakens the influence of the characteristics of budget objectives on the performance of government officials in Badung Mangusada District Hospital.
- 3) The higher the level of interaction of the characteristics of the budget goal with the role of the internal supervisory unit, the level of performance of the local government apparatus will increase, this means that the role of the internal supervisory unit strengthens the influence of the characteristics of budget objectives on the performance of government officials in Badung Mangusada District Hospital.

In order to increase the value of the Government Institution Performance Accountability System (SAKIP) to the "A" category or satisfactory, which shows performance achievement reaching 90-100%, the Badung Mangusada District General Hospital should be managerial staffing and form a discussion group as a forum for exchanging information between employees.

The development of further research on the characteristics of budget objectives and managerial performance can use other mediating variables such as the work environment and job relevant information.

References

- [1] Angel and Perry (1981) 'An Assessment of Organizational Comitment and Organizational Effectiveness'
- [2] Kurnia, R. (2010) 'Pengaruh Budgetary Goal characteristics terhadap Kinerja Manajerial dengan Budaya Paternalistik dan Komitmen Organisasi sebagai Moderating Variabel'
- [3] Suprana, R. and Ratnawati, I. (2012) 'Karyawan (Studi Pada Kantor Pusat Bank Jateng Semarang)', *Diponegoro Journal Of Management*, 1(2000), pp. 439–445
- [4] Soegiono, Pandyi. (2009). Analisis Pengawas Intern, Gaya Kepemimpinan Dan Persepsi Bawahan Terhadap Prilaku Atasan Untuk Meningkatkan Kinerja Manajerial Pada PT TELKOM Gresik. *Jurnal Aplikasi Manajemen*. No. 3 Vol. 7:574-580

- [5] Mifti et., al. (2009). Pengawasan Internal Dan Kinerja (Suatu kajian di kantor Inspektorat Jenderal Departemen Dalam Negeri). *Jurnal Ekonomi Bisnis*. No. 3 Vol. 14: 114-124
- [6] Nurzianti, R. (2014) 'Pengaruh Karakteristik Tujuan Anggaran Terhadap Kinerja Aparat Pemerintah Daerah Di Kabupaten Aceh Besar', 1(1), pp. 58–71.
- [7] Locke and Lathams (1968) 'No Title', Toward a theory of task motivation and incentives.
- [8] Dubrin, A. (2012), *Leadership: Research Findings, Practice and Skills*, 7th ed., Houghton Mifflin, Boston, MA.
- [9] Richard M. Steers and Lyman W. Porter (1988) 'Motivation and Work Behavior. Fourth Edition
- [10] Kennis (1979) 'Effect Of The Budgetary Goal Characteristic On Managerial Attitudes And Performances'
- [11] Suhartono dan Solichin (2006) 'Pengaruh kejelasan sasaran anggaran terhadap senjangan anggaran terhadap senjangan anggaran instansi pemerintah daerah dengan komitmen organisasi sebagai pemoderasi'.
- [12] Maryanti (2002) 'Pengaruh Karakteristik Tujuan Anggaran terhadap Perilaku Sikap, dan Kinerja Aparat Pemerintah Daerah di Provinsi Nusa Tenggara Timur'.
- [13] Nurkolis (2006) *Manajemen Berbasis Sekolah. Teori, Model, dan Aplikasi* . Jakarta: Grasindo.
- [14] Witaliza, D. dan (2012) 'Pengaruh Komitmen Organisasi, Pengendalian Intern dan Akuntabilitas Publik Terhadap Kinerja Organisasi (Studi Rumah sakit swasta di Provinsi Riau)'.
- [15] Halidayati, Ira (2014) *Pengaruh Pengawasan Internal, Pengawasan Eksternal dan Implementasi Anggaran Berbasis Kinerja Terhadap Kinerja Pemerintah Daerah (Studi Empiris pada Satuan Kerja Perangkat Daerah Kota Payakumbuh)*. Skripsi thesis, Universitas Negeri Padang.
- [16] Mahoney (1963) 'Development of managerial performance: A research approach. Cincinnati, OH: Southwestern Publishing Company'
- [17] Adrianto, Y. 2008. Analisis Pengaruh Partisipasi Penyusunan Anggaran Terhadap Kinerja Manajerial Dengan Kepuasan Kerja, Job Relevant Information Dan Motivasi Sebagai Variabel Moderating (Studi Empiris Pada Rumah Sakit Swasta di Wilayah Kota Semarang), Tesis.
- [18] Cook and Wall (1980) 'New Work Attitude Measures of Trust, Organizations Commitment, and Personal Need Nonfullfillment. *Journal of Accupational Psychology*'
- [19] Sugiyono (2014) *No Title Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*.

- [20] Ghozali (2014) *Structural Equation Modeling Metode Alternatif Dengan Partial Least Squares (PLS)*. Edisi 4.
- [21] Siregare, R.P, (2015). *Analisis Pengaruh Motivasi Kerja, Komitmen Organisasi dan Kepemimpinan Terhadap Kinerja Karyawan (Studi Pada Karyawan Gudang Snack Semarang)*. Universitas Dian Nuswantoro Semarang
- [22] Zahro, Hanifatuz dan Indira Januarti. 2016. *Pengaruh Partisipasi Anggaran terhadap Kinerja Manajerial dengan Persepsi Keadilan Anggaran dan Komitmen Tujuan Anggaran sebagai Variabel Intervening*. *Jurnal Akuntansi & Auditing*, Vol 12, No. 2.
- [23] Mulyasari, Windu et al. 2005. *Keadilan, Komitmen pada Tujuan dan Job Relevant Information dalam Penganggaran Partisipatif*. *Jurnal Riset Akuntansi Indonesia*. Yogyakarta.
- [24] Yusfaningrum, Kusnasriyanti (2005) *Analisis Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Melalui Komitmen Tujuan Anggaran Dan Job Relevant Informahon(Jri) Sebagai Variabel Intervening (Penelitian Terhadap Perusahaan Manufaktur Di Indonesia)*. Masters thesis, Program Pascasarjana Universitas Diponegoro.