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Effectiveness Government Budgeting Preparation for Regional Development Post COVID-19: Evidence from South Sulawesi Province, Indonesia

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Abstract

This study aims to analyze the effect of regional apparatus coordination and human resource capacity on the organizational commitment required to prepare the Regional Revenue and Expenditure Budget (APBD). This study was conducted at the Office of the Regional Research and Development Planning Agency of the Province of South Sulawesi. This study employs a quantitative strategy and survey methodology. In this study, 97 employees were selected through a non-probability sampling technique. Validation of data includes testing research instruments for validity and reliability and testing for classical assumptions and hypotheses. The analysis of data involved descriptive and inferential analysis—testing hypotheses with path analysis by examining direct and indirect effects. The t-test with a 5% tolerance determines the immediate impact, whereas the Sobel test determines the indirect impact. The study results indicate that direct coordination of regional apparatus, human resource capacity, and organizational commitment positively and significantly affect preparing the APBD. In contrast, indirect coordination of regional apparatus, human resource capacity, and organizational commitment has a positive and significant effect on the practice of the APBD. Regional apparatus coordination has the highest contribution between human resource capacity and organizational commitment, so prioritizing regional apparatus coordination will improve the optimization of APBD preparation. We recommend that the employees of the Regional Research and Development Planning Agency of the Province of South Sulawesi enhance consistency in the preparation of activities to encourage the participation of all relevant parties in the ongoing monitoring of work stages. Leaders should focus on the level of work mastery of their employees by enhancing their technical knowledge through seminars, training, etc. so that their work objectives are more quantifiable. Consistently increasing employee awareness of personal and organizational goals enables employees to contribute optimally to achieving personal and organizational objectives.

Keywords: Coordination; Human Resources Capacity; Organizational Commitment; Revenue; Expenditure; Budget.

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Introduction

The COVID-19 pandemic has caused economic growth in South Sulawesi Province to experience a slowdown. Before the COVID-19 pandemic, economic growth in South Sulawesi Province always showed numbers above 7, above the national average. However, it is unfortunate that some strategic programs are not running during the COVID-19 pandemic. These strategic programs include the construction of road infrastructure to reach remote areas, the construction of underwater power cables, and providing ready-to-drink water for the coasts and islands. In the tourism sector, there has been a delay in the construction of Toraja Airport to add an extended runway so that direct flights to Toraja Regency can be realized. Likewise, the sea highway became a national program, and the construction of railroads also stopped during the COVID-19 pandemic.

Since the enactment of Law Number 23 of 2014 concerning Regional Government, the regional development planning process has been carried out by the Regional Development Planning, Research, and Development Agency (Bappelitbangda). Bappelitbangda has the main task of preparing the Regional Medium-Term Development Plan (RPJMD), which contains governance and development plans within a five-year term of the elected Regional Head (Abbas, 2020). The APBD, which is prepared every fiscal year, and valid from January 1 to December 31, is part of the RPJMD, which contains programs and activities to continue development from the previous year. Sustainable development will bring the region to the vision and mission of the regional government, which will be achieved within five years. The concept of South Sulawesi Province 2018-2023 is for South Sulawesi, which is innovative, productive, competitive, inclusive, and with character. The mission of South Sulawesi Province is (1) a government that is service-oriented, innovative, and characterized (2) improving quality and accessible infrastructure, (3) development of new productive economic growth centers, (4) competitive and inclusive human development, and (5) increasing productivity and competitiveness of sustainable natural resource products.

As stated earlier, development in South Sulawesi Province is experiencing a slowdown due to the COVID-19 pandemic. This, of course, resulted in the achievement of the vision and mission also experiencing a slowdown. To accelerate development after the COVID-19 pandemic, the South Sulawesi Provincial Government, since the beginning of 2022, has begun to prepare an optimistic APBD. This is triggered by the achievement of the realization of the regional income of South Sulawesi Province until the end of 2021, which has increased by 14.89 percent compared to 2020. Despite the increase, regional income has not been able to keep up with the amount of regional spending, so the South Sulawesi Provincial Government still experiences a deficit of Rp. 157.8 billion for the 2021 Fiscal Year. The improving economic performance of South Sulawesi Province at the end of 2021 indicates an economic recovery in this area. Thus, the preparation of the 2022 APBD should be able to refocus on the RPJMD program, which was neglected during the COVID-19 pandemic.

The preparation of the APBD takes one year. This process starts with planning for six months and then enters into budget preparation for six months. The time required to prepare the APBD results in local governments having to be disciplined in scheduling every process that must be passed. Timely APBD planning can be achieved by strengthening coordination between regional apparatus (Abbas, 2020; Bastian, 2016; Lestari & Rakhmawati, 2017; Savitri et al., 2019), mobilizing good human resource capacity (Lestari & Rakhmawati, 2017;

Savitri et al., 2019), and strengthening organizational commitment (Nurhasmah et al., 2015; Savitri et al., 2019). There has been much research on the preparation of the APBD, but there are differences in the results and the model used.

Abbas (2020) looked at coordination from the legal context and found obstacles to coordination both vertically and horizontally at the Bappelitbangda of South Sulawesi Province, making it difficult to synchronize between activities that each SKPD will advance in preparing regional development planning. In addition to the coordination carried out by Bappelitbangda, the legislature has also proven to play a significant role in the preparation of the APBD (Lestari & Rakhmawati, 2017; Nurhasmah et al., 2015). Bastian (2016), by using the regional planning and budgeting cycle approach, found that coordination of regional apparatus is needed not only in preparing for the Development Planning Conference (musrenbang) but also when socializing the results of the Development Planning Conference (musrenbang). Savitri et al. (2019) conducted a field study by interviewing budget drafting officials in Buleleng and found that minimal coordination between regional apparatus could result in overlapping program and activity budgeting between regional apparatuses. It was causing an increase in the budget that could be budgeted for other required activities. Coordination of regional apparatus can equalize steps and efforts to achieve the objectives of APBD preparation. In addition, coordinating regional apparatus will motivate organizational members to commit to carrying out their responsibilities.

In addition to the problem of coordinating regional apparatus, the capacity of human resources can also influence the preparation of the APBD. The high human resources capacity will help the APBD preparation process run on time and follow expectations. Human resource capacity is shown by education, training, experience, and responsibility (Andrianto, 2017). Different results were found regarding the influence of human resource capacity on the preparation of the regional budget (APBD). Savitri et al. (2019) and Nurhasmah & Abdullah (2015) find that human resource capacity affects the preparation of the regional budget (APBD). However, Lestari & Rakhmawati (2017) find no evidence of HR capacity's influence on preparing the regional budget (APBD). Besides being needed to prepare the regional budget (APBD), HR capacity can influence organizational commitment. The goal-setting theory states that organizational commitment must exist to achieve goals (Ginting & Ariani, 2004). This is because human resources with high individual capacity will be able to translate the tasks that are their responsibility, and this causes an increase in organizational commitment.

Organizational commitment reflects a person's emotional attachment to the organization where he works. This emotional attachment encourages individuals to carry out their duties according to their goals willingly (Jan & Hasan, 2020). Savitri et al. (2019) found that human resources who have organizational commitment will know the objectives to be achieved in preparing the regional budget (APBD) so that organizational commitment can influence the preparation of the regional budget (APBD). Organizational commitment has also been shown to influence the preparation of the regional budget (APBD) so that there is no delay in the preparation of the APBD (Nurhasmah et al., 2015). This study places organizational commitment as an intervening variable under the goal-setting theory, which states that specific and measurable goals determine one's actions in achieving goals. Thus, the schedule for the preparation of the regional budget (APBD) and the expected achievements at each

stage of the preparation of regional budget (APBD) is clearly stated. Therefore, even though the goal is challenging, coordinating the actions to be taken by the regional apparatus creates a commitment to the success of the regional budget (APBD) preparation. Likewise, the position of organizational commitment as an intervening variable on the influence of HR capacity and the preparation of the regional budget (APBD) is based on the goal-setting theory that individuals with high HR capacity will understand how to achieve goals. Individuals with high human resource capacity will increase their commitment to being loyal to the organization because the organization has provided education, training, experience, and responsibilities to achieve goals. Based on this, this research question is how the coordination between regional apparatus and human resource capacity affects the preparation of the Regional Budget of South Sulawesi Province through organizational commitment.

The goal-setting theory posits that a person's actions are driven by the goals to be achieved. For development to be carried out in a comprehensive, directed, and integrated manner, careful planning is needed as well as the vision and mission of the Regional Head as part of the vision and mission of the Central Government (Sylvia, 2019). Development planning is the systematically preparing for development activities to be carried out according to the Regional Medium Term Development Plan (RPJMD). The selection of goals is carried out consciously based on a priority scale and considers the existing limitations. The limitations faced by the organization cause the organization to try harder to achieve complex goals than if the goals are to be achieved easily. The dimensions of the goals to be achieved are determined by two things, namely, the clarity of the goals and the difficulty of the goals (Ginting & Ariani, 2004). Clear objectives indicate when and when the stated objectives are achieved. In contrast, challenging goals indicate what knowledge or skill level is required to achieve the goal. A problematic goal is not the same as a difficult task. The goal is the last point that shows the performance obtained when the task is completed. So, a problematic goal means achieving it, and it takes a certain level of knowledge or expertise. In comparison, a problematic task indicates that a person needs to exert their best ability to complete the task.

In essence, the regional budget (APBD) is the most important economic tool owned by the government to direct social and economic development, ensure sustainability, and improve the community's quality of life. The APBD is a short-term local government plan that translates various programs into an annual financial plan for implementation. Before being ratified, the official is authorized to review the budget proposed by each Regional Work Unit (SKPD). The sustainability of development in the regions is primarily determined by the availability of the budget in the APBD. The regional planning and budgeting process for the following year runs simultaneously with the implementation of the current year's APBD. This means that when SKPDs run their budgets in January, Bappelitbangda also begins to carry out phase 1 of the planning cycle, namely conducting village-level musrenbang. Shifts in implementing one stage of APBD preparation will shift the implementation schedule for the next. Previous research found several factors causing the inaccuracy in the preparation of the APBD, namely the delay in the preparation of the APBD, errors in SKPD in the calculation of the APBD, and changes in SKPD (Abbas, 2020; Bastian, 2016; Lestari & Rakhmawati, 2017; Savitri et al., 2019).

One of the causes of delays in the planning process comes from internal obstacles, namely the lack of good coordination between fields, the ineffective implementation of the

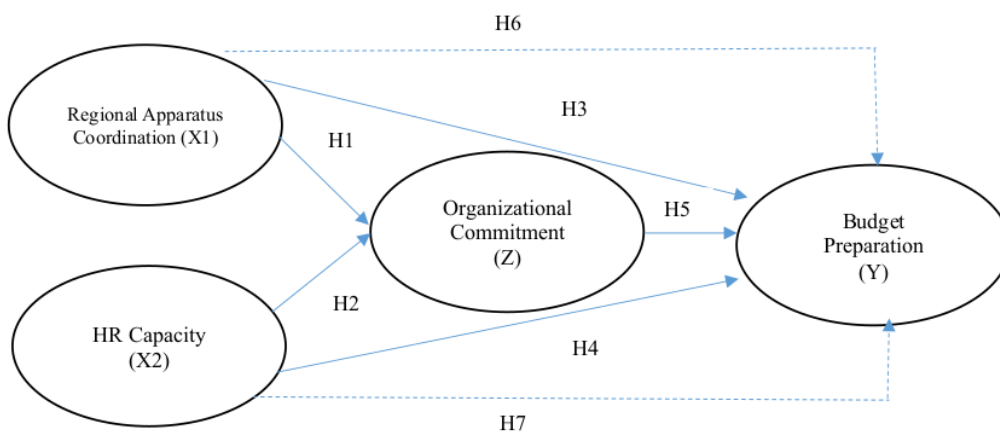
planning coordination system and mechanism, and the budgeting system (Darmawan & Suprpta, 2020). This delay is thought to be due to the human resource capacity that has not been able to meet the increasingly high demands for planning. Human resources in Bappelitbangda must be able to translate the needs of the community that are conveyed at the development plan conference (musrenbang) starting from the smallest unit, namely the village/sub-district to the district/city level, convey the needs of the community to be accommodated in the related SKPD in amount that follows the ability of the region, and harmonize the needs of the community with the vision and mission of the regional head. The demand for human resource capacity needs to be coupled with a mastery of information technology, considering that current planning has used a planning information system connected to the central government. Human resource capacity is still considered to be in deficit not in terms of the number of ASN but because of inadequate competence (Nurhasmah et al., 2015; Octariani et al., 2017; Rohida, 2018). In addition to coordination with regional apparatus and human resource capacity, organizational commitment is also needed to show civil servant (ASN) loyalty and pride in providing public services. Organizational commitment has been proven to strengthen the preparation of the APBD (Hazmi, 2014; Nurhasmah et al. 2015).

Coordination within an organization is an active arrangement. In coordination, there is a motion synchronization between parties with interrelated tasks, obligations, and authorities. This arrangement prevents confusion and results in activities that do not overlap, so there is no waste of time, energy, and money. Coordination integrates goals and activities into separate work units (Abbas, 2020). This separation makes coordination needed to balance and move the team so that the activities to be carried out run in harmony among the implementers of the activity (Nurdin et al., 2018). Coordination is effective when each party has the same perception of the goals to be achieved. The indicators used for successful coordination are communication, agreement, and continuity of planning (Hazmi, 2014). Of course, this can work when met with the suitable resource capacity.

Human resource capacity encourages the organization's implementation of programs to run as planned. Individuals with good capacity will be able to carry out their duties, functions, and authorities effectively and efficiently (Sylvia et al., 2018a). Human resource capacity is increasing as education, training, and experience are obtained, so that acquisition must be further accelerated, especially in the era of the Industrial Revolution 4.0, where technological developments are massive. The government sector should not be negligent in responding to this era. The government needs flexible human resources to follow the demands of the digital era, move quickly in providing services, and have innovations for continuous improvement. ASN can increase their capacity through training and non-training (Sylvia et al., 2018b). Capacity building through education and training is pursued through formal and non-formal education channels that will result in changes in mindset, morals, and behavior in ASN. In the non-training path, leadership increases capacity by creating a work environment that can encourage the improvement of apparatus competence by providing equal opportunities for every ASN to occupy a position and reviving harmonious relationships between individuals in the workplace. Increasing ASN capacity also has an impact on strengthening organizational commitment.

Organizational commitment is obtained from organizational members who want

organizational sustainability. Through organizational commitment, organizational members will survive and focus on bringing the organization to its goals. Of course, members of the organization will have organizational commitment if the organization can meet their needs, including increasing human resources capacity. There are three types of organizational commitment: affective commitment, normative commitment, and continuance commitment. Affective commitment will foster emotional closeness between members and the organization. Normative commitment grows as a form of remuneration for organizational members to organizations that have provided many benefits, so organizational members feel obliged to be loyal. Finally, continual commitment arises from members of the organization because the organization has provided significant income to members of the organization, so members of the organization feel at a loss if they leave the organization. Everyone can have different organizational commitments in an organization; through organizational commitment, individuals will take different attitudes in carrying out their duties. In accordance with the concepts and models developed from the research problem, a conceptual framework for the research was made. This conceptual framework also shows the path to be tested. The conceptual framework in this study is as follows:



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Figure 1. Conceptual Framework

According to the conceptual framework above, the hypotheses of this research are:

- H1: Coordination of regional apparatus has a positive effect on organizational commitment
- H2: HR capacity has a positive effect on organizational commitment
- H3: Coordination of regional apparatus has a positive effect on the budget preparation.
- H4: The capacity of human resources has a positive effect on the budget preparation.
- H5: Organizational commitment has a positive effect on the budget preparation.
- H6: Coordination of regional apparatus has a positive effect on the budget preparation through organizational commitment
- H7: HR capacity has a positive effect on the preparation of the budget preparation through organizational commitment

Research Design and Method

This study uses a quantitative research approach through a survey. Data was collected by sending questionnaires to respondents using Google Forms. The population of this research is all ASN in the Regional Development Planning and Research Agency (Bappelitbangda) of South Sulawesi Province, totaling 194 data points. The sampling method uses a quota sampling technique by determining the sample until it reaches the required quota (Sekaran & Bougie, 2016). In this study, 50% of the total number of each sector/secretariat was taken. As many as 97 respondents were sampled. The results are shown in Table 1. Then, the sampling was done by convenience sampling.

Table 1. Population and Sample

No	Name of Secretariat	Total of ASN	50% of ASN
1	Secretariat	47	24
2	Economy and Natural Resources	26	13
3	Infrastructure and Territorial Sector	25	12
4	Government and Human Development Bidang	29	15
5	Regional Development Planning, Control and Evaluation Sector	25	12
6	Research and Development Field	42	21
Total		194	97

This study measures the independent and dependent variables, including the following: Regional Apparatus Coordination (X1); Coordination is the process of unifying the goals and activities of separate units (sections or functional areas) of an organization to achieve organizational goals efficiently. Regional Apparatus Coordination in this study uses indicators: (1) communication, (2) agreement and commitment, and (3) continuity of planning (Rukman, 2019). Variable of HR Capacity (X2) define a human resource capacity in general can be said to be individual competence in an institution that is able to carry out its duties, functions, and authorities in achieving goals effectively and efficiently. Human resource capacity in this study uses the indicators: (1) education, (2) training, and (3) experience (Andrianto, 2017). Variable of Organizational Commitment (Y). Variable of Organizational commitment is an important behavioral dimension used to assess the tendency of employees to remain as members of the organization. Indicators of Organizational Commitment in this study are: (1) desire, (2) willingness, and (3) trust (Irham, 2014). Variable of budget preparation (Z) or APBD preparation is a process carried out to obtain the Regional Revenue and Expenditure Budget which is a guideline for management in planning activities for the current year. The indicators of APBD preparation in the study include: (1) planning aspects, (2) control aspects, and (3) public accountability (Ministry of Finance, 2017).

Testing the data includes (1) testing the research instrument with validity and reliability tests, (2) classical assumption testing, and (3) hypothesis testing. Data analysis uses descriptive analysis and inferential analysis. A descriptive analysis is used to explain the characteristics of respondents and the characteristics of respondents' answers. At the same time, inferential analysis is to test the hypothesis with path analysis, namely to test the direct effect and indirect effect. The direct effect uses the t-test with an acceptable tolerance of 5%, while the indirect effect uses the Sobel test.

Results and Discussion

Statistical Result

A total of 97 respondent at Bappelitbangda were sampled in this study. Characteristics of respondents can be described in the following table 2.

Table 2. Demographic Data of Respondents (n = 100)

Gender	Total	Percentage
Laki-laki	55	57%
Perempuan	42	43%
Age (Years)	Total	Percentage
21-30	30	31%
31-40	39	40%
> 41	28	29%
Education Level	Total	Percentage
Magister	27	28%
Bachelor	58	60%
Diploma	12	12%
Length of Work (Years)	Total	Percentage
1-3	10	10
4-6	41	42
>6	46	47

Based on table 2, it is known that 57% of male employees at Bappelitbangda South Sulawesi are involved in the budget preparation of the APBD and 43% are female. The number of male and female employees is not too much different because most of the employee positions involved in the budget preparation are run by functional officials, such as performance analysts, planning analysts, planners, researchers, etc. A functional position is a position given to any employee who has attended training for the functional position and obtained a certification for his/her functional expertise. Based on age group, South Sulawesi Bappelitbangda employees have the most employees in the 31 - 40 year age group (40%), followed by the 21-30 year age group (31%). This shows that the employees involved in the preparation of the APBD are dominated by employees of productive age, namely the age of 21-40 years. The level of formal education of Bappelitbangda South Sulawesi employees is dominated by employees with the latest education of S1 (as many as 60%) and S2 (as many as 28%). The proportion of employees with the latest S1 education still shows a high number, but most of the employees with S1 education are currently taking further studies to a master's program. This is an indicator of the high capacity of human resources in the Bappelitbangda of South Sulawesi Province because the preparation of the APBD requires more analytical skills on complex problems and the master's level of education contains learning to have such analytical skills. The period of service affects a person's level of mastery of the work carried out. The most working period was in the group > 6 years (as many as 47%). This shows that the professionalism of employees is very much needed in carrying out planning and budgeting tasks at the Bappelitbangda of South Sulawesi Province.

Before the hypothesis test, the instrument quality test was conducted by testing the validity and reliability. The validity test in this study used the Corrected-item correlation technique. According to Sugiyono (2017), the testing criteria used on the instrument are said

to be valid if the Corrected Item-Total Correlation > 0.30 (r-calculated).

Table 3. Validity Test Result

Item	Corrected Item-Total Correlation	r-calculated	Info	Item	Corrected Item-Total Correlation	r-Calculated	Info
X1.1	.678	0,30	Valid	Y.1	.522	0,30	Valid
X1.2	.680		Valid	Y.2	.521		Valid
X1.3	.620		Valid	Y.3	.484		Valid
X1.4	.709		Valid	Y.4	.571		Valid
X1.5	.389		Valid	Y.5	.647		Valid
X1.6	.660		Valid	Y.6	.585		Valid
X2.1	.399	0,30	Valid	Z.1	.589	0,30	Valid
X2.2	.400		Valid	Z.2	.555		Valid
X2.3	.748		Valid	Z.3	.326		Valid
X2.4	.745		Valid	Z.4	.419		Valid
X2.5	.369		Valid	Z.5	.465		Valid
X2.6	.335		Valid	Z.6	.362		Valid

Based on Table 3, all items are declared valid. The test is then continued with reliability testing of all question items from each research variable using Cronbach's Alpha (alpha coefficient). The items on the questionnaire are said to be reliable if the Cronbach Alpha value is > 0.6 (Sekaran & Bougie, 2016).

Tabel 4. Reliability Test Result

Variable	Cronbach Alpha	Result
Regional Apparatus Coordination (X1)	.842	Reliable
HR Capacity (X2)	.754	
Organizational Commitment (Y)	.791	
Budget Preparation (Z)	.715	

Based on table 4, all variables are declared reliable because they have a Cronbach Alpha value above 0.6. After testing the validity and reliability and obtaining valid and reliable results, the researcher then entered the classical assumption test. Normality test of the data using the histogram approach, where our study shows the spread of the data through the histogram is close to the diagonal line, so it can be stated that the data is normally distributed (parametric) (See Fig. 3 and 4).

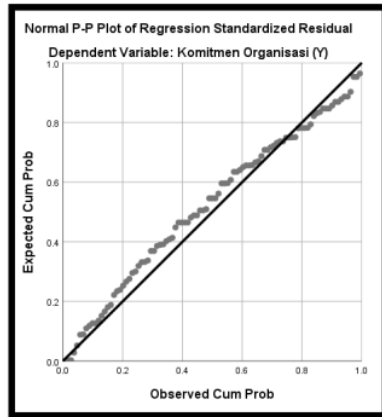


Figure 2. Normality Test Path 1

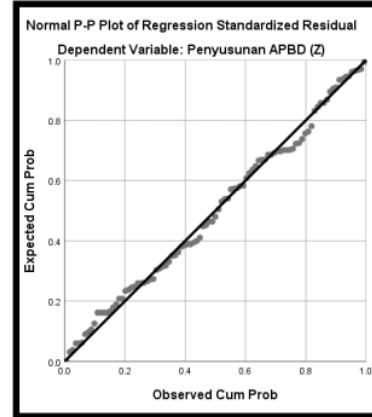


Figure 3. Normality Test Path 2

This multicollinearity test uses three indicators, namely (1) the tolerance value and (2) the Variance Inflation Factor (VIF) value, which if the tolerance value is below 0.10 (Tolerance > 0.10) and the VIF value is above 10 (VIF < 10) then the regression model built there is multicollinearity (Imam Ghozali, 2011). From the analysis data, the Tolerance and Variance Inflation Factor (VIF) values are obtained as follows table 5:

Table 5. Multicollinearity test results for Path 1 and Path 2

		Collinearity Statistics	
		Tolerance	VIF
	Regional Apparatus Coordination (X1)	.629	1.591
	HR Capacity (X2)	.629	1.591
Dependent Variable: Organizational Commitment			
	Regional Apparatus Coordination (X1)	.510	1.963
	HR Capacity (X2)	.580	1.724
	Organizational Commitment (Y)	.564	1.775
Dependent Variable: Budget Preparation			

The tolerance for the regression model and the two independent variables is shown in Table 5, and there is no independent variable with a tolerance of less than 10% (0.10), which means there is no correlation between the independent variables of more than 95%. Calculation VIF also indicates the same thing; in the regression model, no single independent variable has a value of more than 10, indicating the absence of multicollinearity symptoms. Based on the analysis of the calculation of the tolerance value and the VIF, it can be concluded that in the regression model built on Path 1, there is no multicollinearity between independent variables, or, in other words, the assumption of no multicollinearity (multiple correlations) can be met.

To see the direct effect of the coordination of regional apparatus and human resource capacity on the budget preparation of the APBD, a t-test was carried out. The result of the ANOVA test shown in 6 indicate a test of the model, also known as the simultaneous effect of the independent variable on the dependent variable. The independent variable is said to have a significant effect on the dependent variable if the p-value < 0.05.

Table 6. Direct Effect Test (Path 1)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	388.496	2	194.248	36.406	.000 ^b
	Residual	501.546	94	5.336		
	Total	890.041	96			

31
 a. Dependent Variable: Organizational Commitment (Y)
 b. Predictors: (Constant), HR Capacity (X2), Regional Apparatus Coordination (X1)

Table 7. t-test

48
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.377	2.066		2.119	.037
	Regional Apparatus Coordination (X1)	.433	.093	.457	4.681	.000
	HR Capacity (X2)	.332	.118	.274	2.804	.006

45
 a. Dependent Variable: Organizational Commitment (Y)

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 Based on the results of the simultaneous test (ANOVA test), a significance value of 0.000 was obtained. This shows that the coordination of regional apparatus and human resource capacity jointly affects organizational commitment. Based on the results of the partial test (t-test), obtained a sig value of 0.000 which indicates that partially the coordination of regional apparatus and human resource capacity has a positive and significant effect on organizational commitment.

Table 8. R-square (R2) Path 1 Model Summary^b

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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.661 ^a	.436	.425	2.310

45
 a. Predictors: (Constant), HR Capacity (X2), Regional Apparatus Coordination (X1)
 b. Dependent Variable: Organizational Commitment (Y)

The R-square value in Table 8 shows the number 0.436. This means that Regional Apparatus Coordination and HR Capacity have an influence of 43.6% on Organizational Commitment while the remaining 56.4% is influenced by other variables not examined in this study.

The indirect effect of test of organizational commitment as an intervening variable on the effect of coordination of regional apparatus and human resource capacity on the preparation of the APBD. The indirect effect obtained can be seen in Table 9.

Table 9. Indirect Effect Test Result (Path 2)

ANOVA^a

del		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	318.596	3	106.199	45.015	.000 ^b
	Residual	219.404	93	2.359		
	Total	538.000	96			

12
 a. Dependent Variable: Budget Preparation (Z)
 b. Predictors: (Constant), Organizational Commitment (Y), HR Capacity (X2), Regional Apparatus Coordination (X1)

**Table 10. Partial T-test Path 2
 Coefficients^a**

12 Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.606	1.406		3.988	.000
Regional Apparatus Coordination (X1)	.251	.068	.341	3.675	.000
HR Capacity (X2)	.274	.082	.291	3.347	.001
Organizational Commitment (Y)	.207	.069	.267	3.023	.003

a. Dependent Variable: Budget Preparation (Z)

**Table 11. 49 Squared Test (R²) Path 2
 Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.770 ^a	.592	.579	1.536

a. Predictors: (Constant), Organizational Commitment (Y), HR Capacity (X2), Regional Apparatus Coordination (X1)
 b. Dependent Variable: Budget Preparation (Z)

Based on the 41 results in Table 9, the sig. 0.000. This shows that the coordination of regional apparatus, human resource capacity, and organizational commitment 22 simultaneously affect the budget preparation of APBD. The partial test results in Table 10 show a positive and significant effect on the budget preparation. In addition, the coefficient of determination test results obtained an R-square value of 59.2%. test the effect of the intervening variable using the Sobel test. The results obtained in Table 9 and Table 10 are entered into the Sobel Test calculator. The results can be seen in Figures 4 and 5 below:

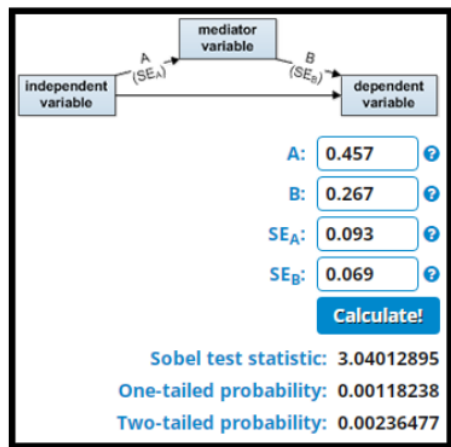
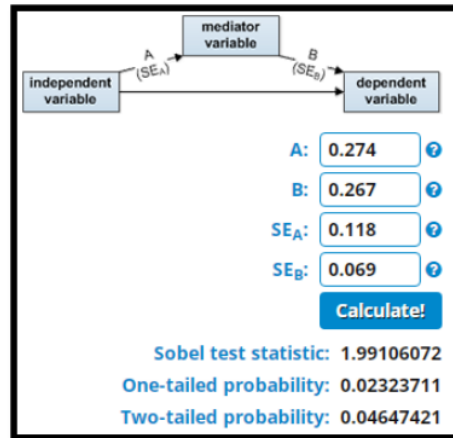


Figure 4. Sobel Test of the Effect of Regional Apparatus Coordination on Budget Preparation through Organizational Commitment



8
Figure 5. Sobel Test of the Effect of Human Resources Capacity on the Preparation of the Budget Preparation through Organizational Commitment

Based on Figure 5 and Figure 6, the two-tailed probability values are 0.0024 and 0.0464. Both values are smaller than 0.05, so it can be stated that organizational commitment has a positive and significant influence in mediating the effect of regional apparatus coordination on budget preparation. Similarly, for Hypothesis 7, there is evidence that organizational commitment has a positive and significant effect in mediating the effect of HR capacity on budget preparation.

Table 12. Summary of Direct Effects, Indirect Effects and Total Effects

Direct Effect			
Hypothesis	Beta Coef.	Sig.	S.E
X1 → Y	0.457	0.000	0.093
X2 → Y	0.274	0.006	0.118
X1 → Z	0.341	0.000	0.068
X2 → Z	0.291	0.001	0.082
Y → Z	0.267	0.003	0.069
Indirect Effect			
X1 → Y → Z = (α1 x β3) = (0,457 x 0,267)			0.122
X2 → Y → Z = (α2 x β3) = (0,274 x 0.267)			0.073
Total Effect			
Direct Effect	Indirect Effect	Total Effect	
X1 → Z = 0.341	0.122	0.463	
X2 → Z = 0.291	0.073	0.364	

Discussion

The coordination of regional apparatus has a positive and significant effect on organizational commitment. This shows that if the coordination of regional apparatuses is improved, it can increase organizational commitment. Coordination is one of the management functions needed to maintain inter-unit integration and harmonization in achieving organizational goals. By coordinating, the organization can run on track, and coordination is proven to affect organizational commitment. The most dominant indicator

of the regional apparatus coordination variable is the communication indicator, based on the respondents' responses. Respondents assessed the importance of these indicators in building commitment in the organization. The pattern of communication carried out by the respondents is considered to have been in line with the needs of the parties concerned. Coordination in an organization is an active arrangement, not a passive arrangement, in the form of making rules regarding all movements and activities, and performance between superiors and subordinates with tasks and obligations and interconnected authorities. Coordinating can prevent confusion and overlapping activities, resulting in wastage and a bad influence on morale and work order. Effective communication between regional apparatus makes all efforts to achieve the desired goals and strengthens commitments. Agreements and commitments, as other indicators of the coordination of regional apparatuses, also contribute to increasing organizational commitment at the Bappelitbangda Office of South Sulawesi Province. This is indicated by the answers of respondents who consider that they have been placed in a task position under the legislation, making it easier for them to build commitment between individuals and institutions. Thus, knowledge and acceptance of the goals to be achieved by members are not the goals of everyone, but that goal is a common goal (Hasibuan, 2019). Continuity of planning as an indicator of the coordination of regional apparatus received the lowest response based on respondents' answers. Coordination is a tie between an organization and management that connects the roles of actors in the organization to achieve organizational goals. In other words, the existence of coordination can ensure the organization's movement toward a common goal. Without coordination, all parties in the organization will move according to their interests. However, regardless of the ⁴⁴ of other parts in the organization, each part is not necessary to achieve common goals. The results of this study support the goal-setting theory, namely that the government acts according to the goals that have been set. The missions set by the South Sulawesi Province 2018-2023 are ³ (1) a government that is service-oriented, innovative, and characterized, (2) improving quality and accessible infrastructure, (3) developing new productive economic growth centers, (4) competitive and inclusive human development, and (5) increasing productivity and competitiveness of sustainable natural resource products. The results of testing this hypothesis strengthen the results of research ⁴⁸ (Majore et al., 2017), which found that coordination in planning and implementation greatly helps the construction of district roads in Salibabu District. Majore et al. (2017) found that coordination in planning carried out on a bottom-up basis from the village level to the district level succeeded in capturing the community's need for district road construction. Likewise, coordination at the implementation level involves related parties, namely the Public Works and Spatial Planning Office as implementing agencies, sub-district heads, and village heads as development coordinators in sub-district and village areas. The vital role of coordination of regional apparatus in regional development is certainly not expected to find coordination obstacles both vertically and horizontally. Abbas (2020) found that vertical coordination constraints occurred because related officials were constrained in carrying out tasks, procedures, and work mechanisms, while horizontal coordination obstacles occurred because of misunderstandings in explaining special orders regarding the implementation of regional development planning.

The coordination constraints revealed by Abbas (2020) show that the translation of the results of the agreement during the coordination of regional apparatus may not work when Bappelitbangda employees do not understand the tasks assigned to them. Thus, the higher the capacity of human resources, the higher the organizational commitment. This is found in the results of hypothesis testing 2. The second hypothesis states that human resource capacity positively and significantly affects organizational commitment. The capacity of HR greatly determines their understanding of the tasks they are responsible for, and this understanding will lead to organizational commitment. Individuals with high capacity will be able to carry out their duties, functions, and authority in achieving goals effectively and efficiently. HR capacity reflects HR's ability to carry out their duties effectively and efficiently, armed with experience, education, training, and responsibilities (Andrianto, 2017). Experience is the most dominant indicator of the HR capacity variable based on the respondents' answers in the very high category. Respondents assessed the importance of these indicators in building commitment within the organization. Experience is an integral part of a job; the experience gets better the longer a person works. It is proven in this study that achieving organizational commitment was born from the many experiences possessed by employees within the scope of Bappelitbangda of South Sulawesi Province. According to respondents, experience is always needed when in a new work situation, meaning that the positions occupied by employees should be equipped with sufficient and qualified experience to carry out the tasks assigned by the leadership. As part of HR capacity, the experience can drive changes in the organization to achieve its goals. According to Wiley in Afandi (2018), human resources are the central supporting pillar and the driving wheel to realize the organization's vision, mission, and goals. Human resources are essential organizational elements. Therefore, it must be ensured that these human resources are managed as well as possible to be able to contribute optimally to achieving organizational goals. Furthermore, training is another indicator of HR capacity that can affect organizational commitment. Respondents agreed that training is needed to improve competence, so actively participating in training activities carried out by the office will support the improvement of technical mastery. Bappelitbangda of South Sulawesi Province routinely conducts training activities to improve its employees' abilities in carrying out technical functions of office work. Training is essential to gain knowledge to master things and control them in action. The lowest indicator based on respondents' answers related to the capacity of human resources at the Bappelitbangda of South Sulawesi Province is education. This means that through education, respondents do not always guarantee to be able to understand technical office operational activities. However, education as support equips employees to work, and education is a determinant in carrying out duties and roles in the agency. However, operationally, having higher experience and training is more desirable. Human resource capacity gives birth to a high commitment to the organization. This commitment can be seen from the high number of respondents who realize that the agency's goals are their focus on doing their work. This finding is in line with research (Suarmika & Suputra, 2016; Widyaningrum, 2012) which found that human resource capacity can influence organizational commitment.

Coordination is an essential function in the preparation of local government budgets

(APBD). Bappelitbangda is responsible for aligning the vision and mission of the regional head with the budget that the regional apparatus will carry out. For this reason, the Head of Bappelitbangda is included in the Regional Government Budget Team, whose task is to evaluate the budget proposals of each regional apparatus. The results of testing hypothesis 3 prove that the coordination of regional apparatus has a positive and significant effect on the preparation of the APBD. Savitri et al. (2019) found that weak coordination between regional apparatus can result in delays in the preparation of the APBD. Likewise, the involvement of parties outside the executive and community participation can also influence the preparation of the APBD (Embun Ayu Ratna Sari, 2014; Lestari & Rakhmawati, 2017; Nurhasmah et al., 2015; Sari et al., 2015). Communication is the most dominant indicator of the regional apparatus coordination variable based on the respondents' answers in the very high category. It affects the improvement of APBD preparation for the better in the planning aspect. Respondents assessed the importance of communication in coordinating regional apparatus, and of course, communication in coordination starts from the highest level in the organization. Coordination is a process in which superiors regularly develop a group effort pattern based on the structure among their subordinates and ensure unity of action in achieving common goals. Without coordination between individuals and groups, they will pursue personal interests, which will be detrimental to the organization. Communication will affect many changes in organizational work behavior. Communication can be transmitted in several directions: down or up the organizational chain. Horizontal for colleagues inside or outside the organizational unit or from units outside the formal organization's location. Communication channels can be formal or informal, depending on how they connect the network. A network is a communication line system that links senders and receivers into a functioning social organization. These networks influence the behavior of the individuals who work in them, and their position in the network plays a crucial role in determining their behavior and those they influence. (Abdullah, 2010). Agreement and commitment are indicators of regional apparatus coordination that can influence the preparation of the APBD. Respondents said that preparing the APBD requires people who have agreed and committed to a common goal. The preparation of the APBD is based on the following principles following the needs of regional government administration based on its affairs and authorities, on time, following the stages and schedules set out in laws and regulations, and transparent to make it easier for the public to know and get access to the broadest possible information about the APBD and participatory, by involving the community. A target in budget management (APBD) requires coordination that the APBD is the basis for regional financial management in one fiscal year. APBD is a plan for the implementation of all Regional Revenues and all Regional Expenditures in the context of implementing decentralization in a particular budget year. Collecting all regional revenues aims to meet the targets set in the APBD. Likewise, all regional expenditures and ties burden regions in the context of implementing decentralization are carried out according to the amounts and targets in the APBD. Because APBD is the basis for regional financial management, APBD is also the basis for controlling, examining, and supervising regional finances. Coordination in the preparation of the APBD also encourages public accountability. The urgency of a public organization is to be able to account for what it does. There is good

coordination by employees capable of carrying out public accountability. According to Harvianda (2014), one of the critical elements of good governance are public accountability, transparency, and enforcement of laws and regulations. Therefore, supervision, an essential element in government management, is a strategic role in realizing public accountability in government and development. Public accountability is the obligation of the trust holder to provide accountability, present, report, and disclose all activities that are his responsibility to the party giving the trust who has the right and authority for such accountability as it is known that there are forms of accountability that are vertical to superiors and horizontal to the public. According to respondents, Bappelitbangda of South Sulawesi Province has been able to dedicate its agency as a pioneer capable of optimizing the preparation of the APBD responsibly by building coordination of regional apparatus based on communication, agreement, and planning. However, in the preparation of the APBD, one of the indicators is the control aspect which has the lowest response from respondents. In this case, the need for guidelines that must be followed and implemented by employees needs to be emphasized. Control is vital to direct activities according to the goals set and can be achieved effectively and efficiently. The control process includes three steps: determining standards, evaluating work implementation, and taking corrective actions. Thus, control is a management function that measures and corrects the company's activities to ensure that the organization's operations are running according to plan and operating effectively and efficiently.

The results of testing hypothesis 4 indicate that the capacity of human resources has a positive and significant effect on the preparation of the APBD. The preparation of the APBD can be divided into two parts: planning and budgeting the APBD. Each of these activities cannot be shifted because delays at one stage can result in delays in the approval of the APBD. If the DPRD does not ratify the APBD until December 31 of the current year, then the regional government runs on the APBD of the previous year. Therefore, the capacity of human resources as the implementer of this APBD cycle plays an important role. The purpose of the bottom-up budgeting model is to capture the aspirations and needs of the community at the lowest level, namely the village, to become an APBD that reflects the interests of the entire community. Several obstacles were found by Bastian (2016), which were caused by the capacity of the HR implementers of the musrenbang. Namely, the musrenbang participants did not represent all elements of society. After the musrenbang there was no socialization of the results of the musrenbang. The bias that occurred since the beginning of the planning process resulted in an even more significant bias when the APBD was passed. As a result, the APBD did not reflect the aspirations of the entire community. The most dominant indicator in the budget preparation variable is the planning aspect. Respondents agreed that the absorption of the budget has increased from year to year as planned. Planning is a process that starts with setting organizational goals, determining strategies for achieving organizational goals, and formulating a comprehensive planning system to integrate and coordinate all organizational work to achieve organizational goals. Before it can organize, direct, or supervise, it must make plans that give the organization purpose and direction. In planning, the leader decides what to do, when to do it, how to do it, and who does it. A significant achievement in preparing

the APBD through this planning is supported by the capacity of the human resources owned by the Bappelitbangda of South Sulawesi Province. According to respondents, experience is essential in increasing the capacity of human resources owned by Bappelitbangda of South Sulawesi Province. The experience possessed by employees of Bappelitbangda of South Sulawesi Province has facilitated the process of preparing the APBD effectively and efficiently. Respondents considered that experience gave birth to potential and talent. Potential will emerge gradually over time in response to various experiences. Planning in the preparation of the APBD can be achieved because experienced people can contribute. In essence, experience is an understanding of something that is internalized, and by experiencing and experiencing something, experience, skills, or values are integrated into self-potential. People who are experienced at work have better work skills than those who have just entered the world of work because they have learned from the activities and problems that arise in their work. With work experience, there has been a process of adding knowledge, skills, and attitudes to a person so that they can support themselves in developing themselves with existing changes. With the experience gained, a person will be more capable, skilled, and able to carry out their job duties. The preparation of the APBD at the Bappelitbangda of South Sulawesi Province is also well measured in the aspect of public accountability, where accountability can be given to the public following what is achieved in the agency's work program. According to respondents, the human resources capacity owned by the agency provides exemplary achievements in preparing the APBD for public accountability. Training for employees realizes the achievement of high values at work, the existence of which is to develop the capacity of human resources; it turns out to be able to contribute to the preparation of an accountable budget. Training is an organization's planned effort to improve employees' knowledge, skills, and abilities. Bappelitbangda of South Sulawesi Province, in ensuring the success of the training for its employees, sets clear targets and the results as a benchmark; the content is deep so that it does not become rote material but can change attitudes and improve performance in work, especially the preparation of APBD in a professional manner; and increases the active involvement of the participants so that the participants do not just listen or take notes. Finally, in training activities, there has been a research design, the extent to which program objectives are achieved for the achievement and productivity of the organization. The indicator that was found to be the lowest based on respondents' answers to the preparation of the APBD at the Bappelitbangda of South Sulawesi Province was the control aspect. Management control is also a process for detecting and correcting unintentional or intentional performance errors. Because the focus is on people and plans implementation, management control requires solid psychological judgment. Activities such as communication, advising, encouraging, and criticizing are essential parts of this process. The preparation of the APBD is inseparable from controlling and delegating tasks that are carried out in a planned manner, requiring people who can understand what must be done, clear guidelines, and desired targets. The results of the H4 test align with the results of research (Sari et al., 2015), which found that the educational background of the executive who proposed the budget and the legislature who ratified the budget had a significant influence on the delay in determining the APBD. Savitri et al. (2019) identified the causes of delays in determining APBD related to human resource capacity as follows:

21 contributes to employee commitment to the organization in the next stage. Organizational commitment requires employee attitudes that reflect the value of trust. The preparation of the Regional Development Planning Agency (Bappelitbangda) of South Sulawesi Province is considered prospective with a service function-oriented budget goal. The regional budget is a financial plan that forms the basis for implementing public services. The Regional Revenue and Expenditure Budget (APBD) is essentially one of the policy instruments used as a tool to improve public services and public welfare in an area. The APBD reflects the community's needs by considering the potential and sources of regional wealth (Indonesian Law Number 15/2013). The scope of the budget becomes relevant and essential in the local government environment. This is related to the budget's impact on government performance; it concerns the government's function in providing services to the community. The lowest indicator based on respondents' answers to organizational commitment at Bappelitbangda South Sulawesi Province is willingness. The realization of the achievement of organizational goals is not just a desire but a willingness to realize it. According to the respondents, each employee has a different response and respect in the work organization unit, as in the respondent's statement that employees should have a high will for an organization, as evidenced by the actions taken at work. Differences in response to employee work actions become a challenge in optimizing the work function of the organization. The results of testing hypothesis 5 align with goal setting theory, which states that individuals exert their efforts because there are goals to be achieved and responsibilities that must be fulfilled towards achieving these goals (Ginting & Ariani, 2004). Therefore, commitment must exist to achieving goals, either directly or indirectly. It can be seen directly that if the organizational commitment is high, the success rate of achieving goals will be greater (Giusti et al., 2018).

9 Organizational commitment has a significant effect in mediating the effect of regional apparatus coordination on the preparation of the APBD. This indirect effect shows the contribution of organizational commitment as an intervening variable that mediates the coordination relationship of regional apparatus to the preparation of the APBD. It is proven that this study has a reasonably good contribution to organizational commitment. However, it is still lower than the direct effect. Organizational commitment shows an individual's attachment to the organization. When the coordination of regional apparatus is improved, it will increase the success of the preparation of the APBD in favor of the public. This is due to the organizational commitment of individuals involved in TAPD and related regional apparatus. This can be seen from the respondents' answers to the scheduled coordination indicator. Most of the respondents agreed with each variable indicator, which means that South Sulawesi Bappelitbangda employees have coordinated regional apparatus in the context of preparing the APBD. In addition to the coordination of regional apparatus, which was carried out during Musrebang, the South Sulawesi Bappelitbangda also held other coordination meetings such as the Office of Communication, Informatics, Statistics, and Encoding of the Province of South Sulawesi to realize One Data at the district/city level in July 2022. This coordination meeting aims to integrate all the data collected in each regional apparatus so that it can be utilized by other regional apparatuses in need. With the realization of one data, there will be an integration of planning, implementation,

evaluation, control, and development of comprehensive and sustainable data in South Sulawesi. Data is essential for the preparation of KUA-PPAS. The South Sulawesi Regional Government Work Plan for 2022 emphasizes accelerating economic and social recovery due to the COVID-19 pandemic that has occurred since the beginning of 2020. The realization of South Sulawesi's regional income in the first quarter of 2021 only reached 16.92% of the target. Although the President of Indonesia has declared that the COVID-19 pandemic has ended so that people can return to normal activities, the government still has to remain vigilant with the emergence of new variants of COVID. Therefore, the central government is still reallocating the budget for the needs of handling the pandemic and national vaccination. This certainly affects the budget allocation that can be transferred to the regions. This is where the importance of coordinating regional apparatuses is to align the steps taken in planning so that development targets and services to the public can continue to run. This is a form of organizational commitment influenced by the coordination of regional officials. The results obtained from the H6 test support the Goal-Setting Theory that the government takes action following the objectives set out in the South Sulawesi RPJMD 2018–2023. Based on the mission set out in the RPJMD, the Provincial Government of South Sulawesi focuses on the organization's main objectives, namely providing services by building infrastructure, building the quality of its population, and increasing the competitiveness of natural resources. In order for the mission of the South Sulawesi Provincial Government to be realized, the coordination in the executive ranks in capturing the aspirations of the people through the musrenbang needs to be optimized, as well as the coordination between the executive and the legislature needs to be harmonized so that there is no delay in the approval of the APBD. Abbas (2020) found that the coordination of development planning in the South Sulawesi Bappelitbangda by the Head of the Agency to his subordinates needs to pay attention to the granting of authority must following the positions of individuals involved in regional development planning, clarify orders for implementing regional development planning, and confirm the limits of orders to comply with the regulations. Work in regional development planning. The Regional Revenue and Expenditure Budget (APBD) is essentially one of the policy instruments used as a tool to improve public services and public welfare in an area. The APBD reflects the community's needs by considering the potential and sources of regional wealth (State Finance Law, 2002). The scope of the budget becomes relevant and essential in the local government environment. This is related to the budget's impact on government performance with the government's function in providing services to the community. The local government public sector budget in the APBD is the output of resource allocation. The allocation of resources is a fundamental problem in public sector budgeting (Fozzard, 2001). The indirect effect in this study proves that the coordination of regional apparatus can encourage better organizational commitment and also has an impact on increasing the preparation of the APBD at the Bappelitbangda of South Sulawesi Province. Organizational commitment arises from the trust manifested by directed coordination, and the ability to build proper coordination has had a positive impact that is able to direct changes in how all employees act for organizational goals. Most of the coordination functions carried out by the Bappelitbangda of South Sulawesi Province are in the leadership element developing regular group patterns based on the structure among their

subordinates and ensuring unity of action in achieving common goals. Good coordination produces interests oriented to the organization's needs; this means that without organization, individuals and groups will lose grip on their role in the organization, and they will pursue personal interests, which will be very detrimental to the organization. Bappelitbangda of South Sulawesi Province, in optimizing budget preparation through organizational commitment, is to implement directed communication through vertical and horizontal coordination. In the vertical coordination of all unification activities, the direction is carried out on the activities of units, work units under their authority, and responsibility. Then, horizontal coordination coordinates unification actions or activities, directives carried out on unification activities, and directing activities within the same organizational level.

Which examines the indirect effect of organizational commitment in mediating the effect of regional apparatus coordination on the preparation⁴⁷ of the APBD, there is a significant effect. This indirect effect shows the contribution of organizational commitment as an intervening variable that mediates the relationship of HR capacity to the preparation of the APBD. It is proven that this study has a relatively good contribution to organizational commitment. However, it is lower than the coordination of regional apparatus. This is in line with Marsontio et al. (2022). They found that organizational commitment strengthened the capacity of human resources to carry out the preparation of the APBD promptly. As stated in the goal-setting theory, commitment can indirectly affect the achievement of goals. With a high capacity of human resources, human resources are increasingly aware of their responsibilities to the success of the organization's goals. Abbas (2020) highlighted that there is still a need to increase the South Sulawesi Bappelitbangda human resources capacity so that regional development planning work can be completed on time and in terms of the ability to analyze work systematically and consistently. Organizational commitment is essential in achieving its goals; the more committed employees in the organization, the more earnestly they achieve its goals. Likewise, in the Bappelitbangda of South Sulawesi Province, the employees' commitment is highly expected to be able to make changes in optimizing the preparation of the APBD that is carried out. Committed employees need employees with qualified human resources capacity to achieve organizational goals. However, the research shows that human resource capacity has a low contribution value in realizing the optimal preparation of the APBD through organizational commitment. Organizational commitment can be seen from how far the organization can identify its employees, create active involvement among all employees and not only be selective on certain employees and also build loyalty. This is important in achieving organizational commitment without only being based on specific HR capacities. This is in line with the concept of Steers and Porter² (2011) that organizational commitment arises from identification where there is acceptance of organizational goals that employees trust because they have been prepared to meet their personal needs and desires. Identification is seen through the attitude of agreeing to organizational policies, the similarity of personal values and organizational values, and their pride in being part of the organization. Furthermore, involvement, namely the extent to which the employee's efforts accept and carry out every task and obligation assigned to

him. Employees not only carry out their duties but always try to exceed the minimum standards set by the organization. Employees will also be encouraged to work outside their duties and roles if the organization needs it, in collaboration with leaders or co-workers. Loyalty is a form of evaluation of commitment with an emotional bond between the organization and employees and a strong desire to remain a member of the organization concerned.

Conclusions

Based on the results and discussion described above, it can be concluded: first, Coordination of regional apparatus has a positive effect on organizational commitment. Improving the coordination of regional apparatus can affect the increase in organizational commitment. Second, HR capacity has a positive effect on organizational commitment. Thus, the better the capacity of human resources, the higher the organizational commitment. Third, Coordination of regional apparatus positively affects the preparation of the APBD. This means that the better the coordination of the regional apparatus, the better the preparation of the APBD can be. Fourth, human resource capacity positively affects the preparation of the APBD. This means that the better the capacity of human resources, the better the preparation of the APBD will be. Fifth, organizational commitment positively affects the preparation of the APBD. This finding shows that the better the organizational commitment, the better the APBD preparation. Sixth, Coordination of regional apparatus positively affects the preparation of the APBD. Thus, the better the coordination of the regional apparatus, the greater the organizational commitment so that it can ultimately improve the preparation of the APBD. Seventh, Human resource capacity positively affects the preparation of the APBD through organizational commitment. This finding proves that the higher the capacity of human resources, the higher the organizational commitment to optimize the preparation of the APBD.

Based on the results of the description of respondents' answers, it can be suggested as follows: Aspects of coordination of regional apparatus to further improve consistency in the preparation of activities or work programs following what is planned, encourage the participation of all relevant parties in supervising the stages of work, so there is continuity. This can be done by building a shared spirit to maintain and supervise every program implemented. Human resource capacity, so that leaders can pay attention to the level of mastery of their employees' work from the aspect of education by involving them a lot in activities to increase technical knowledge (seminars, training, etc.). Organizational commitment, in order to increase employee awareness of personal and organizational goals, building a high willingness to contribute is the best way to achieve individual and organizational goals together.

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