

THE EFFECT OF BUDGET IMPLEMENTATION, HUMAN RESOURCE COMPETENCE, AND INTERNAL CONTROL SYSTEM ON BUDGET ABSORPTION WITH ORGANIZATIONAL COMMITMENT AS A MODERATOR IN THE SUPREME COURT OF THE REPUBLIC OF INDONESIA

By

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ABSTRACT

The purpose of this study is to examine and analyze whether Budget Implementation, Human Resource Competence, and Internal Control System directly influence Budget Absorption at the Supreme Court of the Republic of Indonesia. Additionally, it seeks to test whether Organizational Commitment can moderate the relationships between the three independent variables and Budget Absorption. This study employs a descriptive quantitative approach with a confirmatory nature. The population includes all employees in the Supreme Court during 2023, with a research sample comprising 230 respondent selected using probability sampling techniques. The results reveal that Budget Implementation, Human Resource Competence, and Internal Control System have a significant positive effect on Budget Absorption. Organizational Commitment does not moderate the relationship between Budget Implementation and Budget Absorption. However, Organizational Commitment plays a role in moderating the relationships between Human Resource Competence and Internal Control System with Budget Absorption at the Supreme Court. The contribution of this research highlights that Budget Absorption can be optimized when budget implementation is conducted transparently, human resource competence is enhanced, and the internal control system is effectively executed. Furthermore, organizational commitment to governance must function properly and equitably

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1. INTRODUCTION

Every entity, whether profit-oriented or non-profit-oriented (such as public service organizations, state institutions, and government agencies), engages in planning to achieve its strategic goals (Ramadhani et al., 2022). One of the state institutions responsible for budget planning is the Supreme Court of the Republic of Indonesia, the highest judicial body overseeing the general, religious, military, and state administrative courts, as stipulated by Law No. 5 of 2004, which amended Law No. 14 of 1985 on the Supreme Court. To achieve good governance that meets stakeholder expectations, the Supreme Court must execute its budget planning effectively to ensure that its public service functions are carried out efficiently.

Under the Republic of Indonesia's Law No. 17 of 2003 on State Finances and Law No. 25 of 2004 on the National Development Planning System, the preparation of the Government Revenue and Expenditure Budget Plan

(RKP) serves as a detailed explanation of the National Medium-Term Development Plan (RPJMN). To ensure the effectiveness of program and budget planning, state institutions—particularly the Supreme Court—must maximize budget absorption by preparing a more transparent Work Plan and Budget Activity Plan (RKKAL). This approach ensures high trust in state budget management, accountable budget governance, alignment with the strategic plans outlined in the 2020–2024 Management Support Program, and good governance based on effective budget utilization, as mandated by Law No. 17 of 2003 on State Finances.

Effective utilization of the state budget (APBN) to achieve the national development strategy, *Nawacita*, requires structured and systematic execution. This is only possible if the Supreme Court's budget absorption is efficient and well-targeted (Wibowo & Aisjah, 2016). This requirement aligns with Government Regulation No. 90 of 2010 on the Preparation of the Work Plan and Budget of Ministries/Agencies and Regulation of the Minister of Finance No. 22/PMK.02/2022 on Budget Performance Measurement and Evaluation in the Execution of Ministries/Agencies' Work Plans and Budgets. Accordingly, state institutions, including the Supreme Court, must ensure their duties, functions, and authorities align with effective and efficient budget absorption.

However, in practice, the Supreme Court's budget absorption has not been optimal over the past four fiscal years, from 2019 to 2022. As shown in Table 1.1, the lowest budget absorption by the Administrative Affairs Agency occurred in 2020, with an absorption rate of 91.74%. Budget absorption ranged from 91.74% to a peak of 98.57% in 2022 on a year-on-year basis. For the Secretariat General, budget absorption approached 100%, with the lowest absorption rate in 2020 at 98.99%, ranging up to 99.86% in 2021 on a year-on-year basis. Meanwhile, for the Directorate General of the General Courts, the lowest budget absorption occurred in 2020, at 98.43%, with a range up to 99.44% in 2019 on a year-on-year basis.

Based on the Minister of Finance Regulation Number 171/PMK.02/2013 on Guidelines for the Preparation and Approval of Budget Implementation Forms (DIPA) and Budget Absorption, the performance of budget absorption in state institutions is calculated quarterly based on the ratio between the level of budget absorption and the overall budget absorption target in the quarterly DIPA. The provisions stipulate that there should be at least 15 percent budget absorption in the first quarter, a minimum of 50 percent absorption by the second quarter, at least 70 percent by the third quarter, and at least 90 percent by the fourth quarter. However, the level of budget absorption in each quarter of the year has largely failed to meet the targets set by the technical provisions outlined in the Minister of Finance Regulation. For instance, in the Administrative Affairs Agency, the budget absorption target for the second quarter should have exceeded 50 percent. However, in reality, the absorption levels remained below target, ranging from 34.07 percent to 41.45 percent from 2019 to 2022. Similarly, the third-quarter budget absorption in the Administrative Affairs Agency also fell short of the target, with absorption levels below 70 percent, ranging from 53.86 percent to 68.93 percent during the same period.

The phenomenon of low budget absorption at the beginning of the fiscal year (from the first to the third quarter), as well as the discrepancies in budget absorption between quarterly periods, is not only observed in the Administrative Affairs Agency but also in other sections of the Supreme Court. For example, in the Research and Development and Legal and Judicial Training Division, as shown in Table 1.2, the budget absorption in the first quarter of 2019 and 2020 did not meet the 15 percent target, while in the second quarter, the absorption levels were consistently below 50 percent. Similarly, in the third quarter, the budget absorption failed to meet the target of 70 percent from 2019 to 2022. Low budget absorption was also observed across all units that have Budget User Authorities (KPA).

The low budget absorption rate, which failed to meet the established targets, is suspected to be caused by several factors. One of the main factors contributing to the suboptimal budget absorption may be the ineffective implementation of budget execution (Ratag et al., 2019). According to the Goal Setting Theory and Agency Theory, the low budget absorption in the Supreme Court of the Republic of Indonesia could be attributed to issues in the budget implementation process, including mechanisms for budget usage, the authority to use budgets, timing and location of implementation, as well as the appropriateness and accuracy of budget usage for productive activities (Ferdinan et al., 2020). Additionally, budget absorption related to procurement of goods and services within the Supreme Court environment is carried out through procurement officers using a direct payment mechanism to third parties, as disbursed by the State Treasury (BUN), and through the Cash Advance (UP) mechanism for payments to rightful claimants via the treasurer of each work unit. Consequently, inefficiencies in budget usage processes contribute to delays in budget execution (Syahwildan & Damayanti, 2022).

Several previous studies found that budget implementation is correlated with budget absorption, meaning the more effective the budget implementation, the more optimal the budget absorption (Syahwildan & Damayanti, 2022; Anggita & Budi, 2023; Sari et al., 2023). However, other studies found contrary evidence, showing that budget implementation does not significantly impact budget absorption in government institutions or state agencies. In other words, the level of budget implementation does not significantly affect budget absorption (Ferdinan et al., 2020; Laila

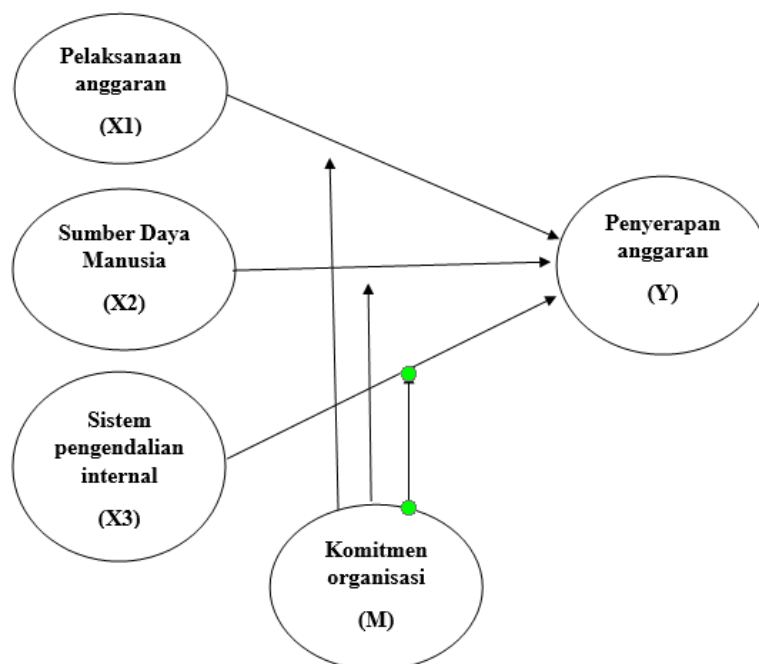
Yuliani & Lestari, 2022). Some research even found evidence that budget implementation negatively correlates with budget absorption in organizations (Harahap et al., 2020).

In addition to budget implementation, another factor suspected to influence budget absorption in the Supreme Court of the Republic of Indonesia is the quality of human resources. The competence of human resources involved in government organizations, whether at the agency or institutional level, plays a crucial role in determining the success of budget absorption (Setiad et al., 2023). The better the quality of human resources in an organization, the more accurate and appropriate the budget absorption, supporting the achievement of the organization's goals, including those of the Supreme Court of the Republic of Indonesia. Competent human resources can carry out meticulous planning, use budgets in compliance with regulations, and execute budgets to achieve organizational objectives. Several prior studies have shown evidence that the quality and competence of human resources are correlated with budget absorption. This indicates that better human resources lead to more optimal, accurate, and regulation-compliant budget absorption (Setiad et al., 2023; Sirin et al., 2020; Laila Yuliani & Lestari, 2022). Conversely, other research findings contradict this, suggesting that human resources do not have a relationship or influence on budget absorption (Sari et al., 2023; Gea & Halawa, 2022; Kristianingsih et al., 2022).

The final factor suspected of causing suboptimal budget absorption in the Supreme Court of the Republic of Indonesia is the weakness of the Internal Control System (Setiawan, 2023). Internal control, including control systems (tools, systems, infrastructure, and databases) as well as the integrity and independence of personnel conducting internal control, such as accountable internal auditors, is thought to significantly impact precise and well-planned budget absorption. Internal units within the Supreme Court of the Republic of Indonesia must manage the accountability process by utilizing the reporting system already in place. This includes the preparation of Budget Implementation Documents (DIPA), which can serve as oversight and control instruments for every activity, program, and policy step, particularly for budget absorption activities aimed at achieving high-quality public services (Setiawan, 2023). Several previous studies have found evidence that high-quality internal control leads to better budget absorption (Setiawan, 2023; Aldina, 2016; Kennedy et al., 2020). On the other hand, some studies have indicated that internal control does not significantly affect budget absorption (Sutono et al., 2022). In addition to the factors directly impacting budget absorption, there is a strong suspicion that other variables might moderate or mediate the relationship between the contributing factors and the level of budget absorption in the Supreme Court of the Republic of Indonesia.

Research Objectives

This study aims to examine and analyze the influence of budget implementation, human resource competence, and the internal control system on budget absorption within the Supreme Court of the Republic of Indonesia. Furthermore, it seeks to analyze whether organizational commitment moderates the relationship between budget implementation, human resource competence, and the internal control system with budget absorption in the institution. The proposed research model is illustrated as follows:



2. RESEARCH METHODOLOGY

The type of research employed in this study is descriptive quantitative research with a confirmatory approach. Descriptive research is designed to collect data that describes the characteristics of people, events, or situations (Jogiyanto, 2017). Quantitative research involves obtaining data in numerical form (Sekaran & Bougie, 2017). In this context, the data includes respondent information in both non-parametric formats, such as identities and respondent demographics, and quantitative data collected through questionnaire distribution. This research adopts a confirmatory approach, aiming to validate the reliability and validity of the established instrument, namely the Structural Equation Model (SEM), in examining the factors influencing budget absorption levels in the Supreme Court.

The study examines three types of variables:

1. **Independent Variables (X):**
 - Budget Implementation (X1)
 - Human Resource Competence (X2)
 - Internal Control System (X3)
2. **Dependent Variable (Y):**
 - Budget Absorption Level in the Supreme Court (Y)
3. **Mediating Variable (M):**
 - Organizational Commitment (M)

The study focuses on seven working units within the Supreme Court of the Republic of Indonesia, which include:

1. Administrative Affairs Agency
2. Secretariat
3. General Judiciary Agency
4. Religious Judiciary Agency
5. Military and State Administrative Judiciary Agency
6. Legal and Judicial Training and Development Agency
7. Supervisory Agency

The research period spans the annual quarterly realization reports from 2019 to 2022.

The study uses both primary and secondary data:

- **Primary Data:** Collected from respondents' opinions through questionnaires distributed to key budget-related officials, including:
 - Budget Users (KPA)
 - Commitment Making Officers (PPK)
 - Officials for Examination and Signing of Payment Orders (PPSPM)

- Expenditure Treasurers (BP)
- Planning and Budgeting Officers
- Staff involved in planning, budgeting, and financial management (Verifiers)
- Assistant Expenditure Treasurers (BPP)
- Procurement of Goods and Services Unit (UKPBJ)

- **Secondary Data:** Obtained from budget realization reports, sourced manually or through the Om-Span DJA application.

The population for this study consists of employees directly responsible for the budget absorption process across the seven working units in the Supreme Court. Each working unit has nine key positions, as listed above, resulting in a total research population of 757 individuals.

The sample size of 230 respondents was determined using the formula by Krejcie, Robert V., and Morgan, Daryle W., as follows:

$$S = \frac{X x N x p x q}{D^2(N - 1) + X x p x q}$$

Where:

S = Sample Size

D = Significance level, typically 1%, 5%, or 10%

X² = Chi-Square value with df = 1 at the specified significance level:

- At 5% significance level: 3.841
- At 10% significance level: 2.706 (refer to Chi-Square table)

P = Proportion of the population, generally 0.5 or 0.6

Q = 1 - p

Using the formula, the population sample size is calculated as follows:

$$S = \frac{3,841 x 757 x 0,5 x 0,5}{0,05^2(757 - 1) + 3,841 x 0,5 x 0,5}$$

$$S = \frac{726,9}{1,89 + 1,27}$$

$$S = \frac{726,9}{1,27}$$

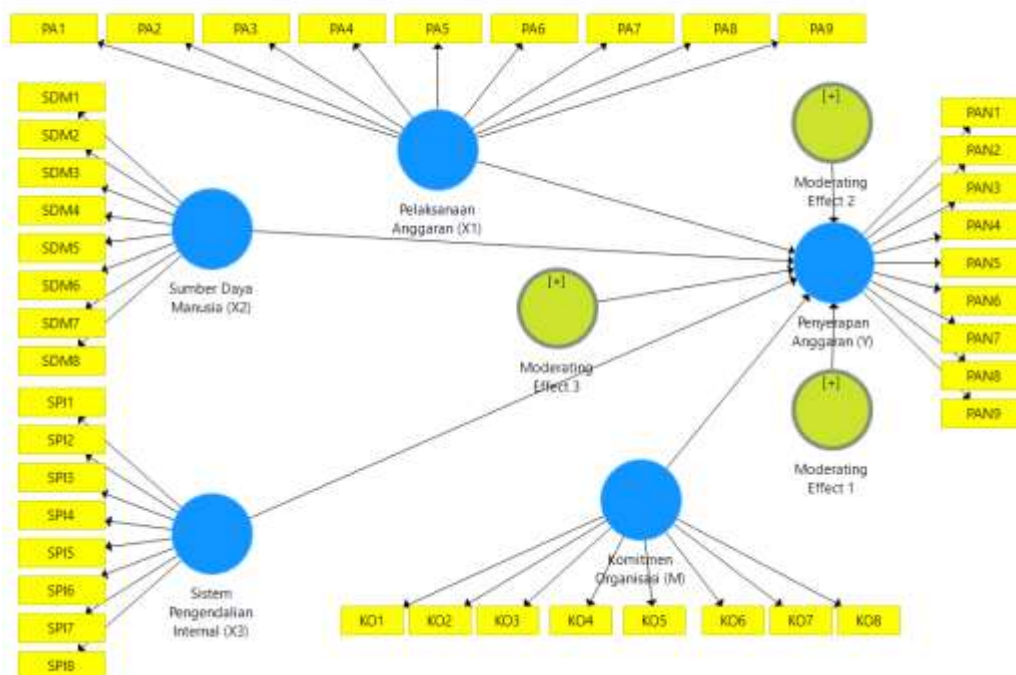
S = 230,03 rounded to 230 respondents.

Table 1. The population and sample size distribution by cluster are as follows:

Cluster	Population	Calculation	Sample size
Male	506	(506/757) x 230	154
Female	251	(251/757) x 310	76
Total	757		230

Sources: Processed data

The method used in this study is Partial Least Squares (PLS). Partial Least Squares (PLS) analysis is a variance-based method of Structural Equation Modeling (SEM), designed to address specific data-related issues, such as missing values and multicollinearity (Syukriyah, 2020). The Structural Equation Model examines Budget Absorption through the relationships between exogenous, endogenous, and moderating variables, using manifest variables within the research design.



3. RESULTS OF HYPOTHESIS TESTING

Table 1. Path Coefficients Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Budget Implementation (X1) -> Budget Absorption	0.349	0.349	0.084	4.174	0.000
Human Resource Competence (X2) -> Budget Absorption	0.238	0.241	0.061	3.91	0.000
Internal Control System (X3) -> Budget Absorption	0.223	0.211	0.091	2.439	0.015
Moderating Effect 1 (Organizational Commitment) -> Budget Implementation on Budget Absorption	-0.120	-0.115	0.072	1.669	0.096
Moderating Effect 2 (Organizational Commitment) -> Human Resource Competence on Budget Absorption	0.087	-0.035	0.062	0.617	0.035
Moderating Effect 3 (Organizational Commitment) -> Internal Control System on Budget Absorption	0.111	0.085	0.093	1.078	0.027

The discussion of research findings is as follows:

1. **Budget Implementation (X1) has a positive effect on Budget Absorption (Y).** To ensure that budget management policies effectively influence budget absorption, strong support from competent and reliable treasury officials in each work unit is required. These officials must be willing and able to carry out their duties and responsibilities with a high sense of accountability. This finding is supported by Saragih (2022), who demonstrated that budget implementation positively and significantly affects budget absorption.

Similarly, studies by Sutono and Respati (2022), Syahwildan and Damayanti (2022), and Kennedy et al. (2021) also found that the variable of budget implementation significantly influences budget absorption.

2. **Human Resource Competence (X2) has a positive effect on Budget Absorption (Y).** Competent human resources are crucial for implementing and achieving organizational objectives, as they provide a distinct advantage in navigating dynamic environmental changes. Employees responsible for financial management must possess specific competencies, including knowledge of financial governance, computer operation skills, and an understanding of regulations and technical guidelines. The better the competencies of financial management staff, the better the budget absorption will be. This finding is supported by Saragih (2022), who concluded that human resource competence has a positive and significant effect on budget absorption. Similar findings were reported by Alumbidia (2016) and Ramapoli and Maramis (2022), who concluded that human resource competence significantly influences budget absorption.
3. **Internal Control System (X3) has a positive effect on Budget Absorption (Y).** An adequate internal control system is essential to oversee the implementation of activities and anticipate obstacles that may hinder smooth execution. As part of monitoring and control, reward and punishment mechanisms should be implemented for work units based on their success or failure in achieving budget absorption targets. Furthermore, harmonious coordination and synergy with all stakeholders involved in activity implementation are necessary. Effective coordination and synergy are facilitated by good communication. This finding is supported by Lestari (2022), who found that the government's internal control system has a positive and significant impact on budget absorption. Similar results were reported by Kennedy et al. (2021), whose research showed that the government's internal control system significantly influences budget absorption.
4. Organizational Commitment does not moderate the relationship between Budget Implementation (X1) and Budget Absorption (Y). A strong organizational commitment encourages employees to achieve organizational goals, maintain a positive perception, and strive to act in the organization's best interest. In contrast, employees with low organizational commitment tend to have less interest in achieving the organization's goals and may prioritize personal interests. This finding is supported by Alumbida, D.I., Saerang, D.P., & Ilat (2018), who concluded that organizational commitment influences each budget manager in the Talaud Islands Regency's SKPD by providing maximum effort to achieve the organization's goals.
5. Organizational Commitment moderates the relationship between Human Resource Competence (X2) and Budget Absorption (Y). Employees with high organizational commitment tend to have a positive perception and will do their best for the organization's interests. Conversely, employees with low organizational commitment are less focused on achieving the organization's goals and may pursue personal interests. A strong organizational commitment motivates financial management teams to use all their capabilities to improve budget absorption (Dewi et al., 2017). This finding is supported by Dewi et al. (2017), who showed that organizational commitment acts as a moderating variable by strengthening the relationship between human resource competence and budget absorption.
6. Organizational Commitment moderates the relationship between Internal Control System (X3) and Budget Absorption (Y). Organizational commitment plays a role in moderating the relationship between the Internal Control System (X3) and Budget Absorption (Y). Organizational commitment can be understood as the attitude or behavior displayed by an individual, demonstrating loyalty to achieving the vision, mission, values, and goals of the organization. This loyalty is built through mutual trust, emotional closeness, and alignment of expectations between the members and the organization. Therefore, a member with a strong desire to uphold the internal control system will continue to be an important part of the organization. Organizational commitment means more than just passive loyalty; it involves an active relationship and the employee's desire to contribute meaningfully to the organization. This finding is supported by Marsontio et al. (2022), who found that budget planning, human resource quality, administration, and procurement documents regarding budget absorption delays are moderated by organizational commitment. This is consistent with the research of N.D. Sari et al. (2023), who found that the effect of budget planning on budget absorption can be strengthened by organizational commitment.

4. CONCLUSION

In this study, the author concludes the results of hypothesis testing as follows:

1. Budget Implementation has a significant positive effect on Budget Absorption. This means that well-targeted, scheduled, and well-planned budget implementation, from the budgeting process to evaluation and

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- performance measurement of budget usage, positively impacts optimal Budget Absorption at the Supreme Court of the Republic of Indonesia.
2. Human Resource Competence has a significant positive effect on Budget Absorption. This indicates that high-quality Human Resources, such as the competent personnel at the Supreme Court who possess integrity, uphold professional ethics, understand procedures, and adhere to applicable regulations, significantly influence Budget Absorption at the Supreme Court of the Republic of Indonesia.
 3. Internal Control Systems have a significant positive effect on Budget Absorption at the Supreme Court. This demonstrates that the existing Internal Control Systems at the Supreme Court, such as risk management systems, reporting and enforcement systems, regulatory systems, and guidelines, are functioning effectively, which leads to better Budget Absorption.
 4. Organizational Commitment does not moderate the relationship between Budget Implementation and Budget Absorption. This occurs because budget implementation regulations often change, following harmonized laws and government regulations. As a result, Organizational Commitment needs to adjust to the prevailing regulations, diminishing its effectiveness in moderating the relationship between Budget Implementation and Budget Absorption at the Supreme Court of the Republic of Indonesia.
 5. Organizational Commitment plays a moderating role in the relationship between Human Resource Competence and Budget Absorption at the Supreme Court. Strong Organizational Commitment in the Supreme Court, which is goal-oriented, upholds professionalism in work, and is performance-based, contributes to earning public trust, which in turn enhances Human Resource quality and ultimately improves Budget Absorption, ensuring it is more effective and in line with planned targets.
 6. Organizational Commitment plays a critical role in mediating the relationship between Internal Control Systems and Budget Absorption. This means that with high Organizational Commitment at the Supreme Court, as a judicial institution trusted with ensuring legal certainty, it impacts the improvement of the Internal Control System, which in turn leads to more accurate, well-planned, and maximized Budget Absorption.

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