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## The Role of Organizational Culture in Moderating Budget Performance Determinants

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### Abstract

This research was conducted to identify the influence of quality of human resources, the quality of budgeting and the quality of the internal control system has a direct effect on budget performance. In addition, this research was conducted to identify the influence of moderating variables of organizational culture on the relationship between quality of human resources, the quality of budgeting and the quality of the internal control system has a effect budget performance. The design research of this research uses a quantitative approach. The sample in this study were 31 work units at both the faculty and postgraduate levels of the State University in Semarang City. Data analysis used descriptive analysis and inferential analysis using Moderated Regression Analysis (MRA) with application program SPSS. The results of this study indicate that the quality of human resources, the quality of budgeting and the quality of the internal control system has a direct effect on budget performance. The organizational culture as a moderating variable is proven to moderate the influence of quality, the budgeting quality, and the internal control system quality on budget performance.

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## INTRODUCTION

A Performance measurement is one very important factor for an organization. The activity is to measure the performance of organizations or agency such as university have many benefits, especially for those who have an interest in this university. Performance measurement will be able to make a good contribution to the university in implementing these strategies and managing organizational operations effectively and efficiently (Fahdi, 2013).

PMK No. 214/PMK.02/2017 concerns about the measurement and evaluation of budget performance for the implementation of work plans and budgets of state ministries/institutions explains the definition of performance, namely work performance in the form of outputs from the activities or programs, and the results of programs with measurable quantity and quality, while budget performance is the performance achievement of the use of the Ministry/Agency budget contained in the budget document. PMK No. 214/PMK.02/2017 article 8 paragraph 2 states that the evaluation of budget performance on the implementation aspects are as referred to in paragraph (1) is carried out by measuring the following variables: (a) output achievements; (b) budget absorption; (c) efficiency; and (d) Consistency of budget absorption in planning. Budget absorption is used as an indicator in this study to measure budget performance.

According to Ulum's (2009) view, Resource Based Theory states that companies have resources that can make the company have a competitive advantage and can give the company to have good long-term performance. Barney (1991) categorizes three types of resources: (1) The capital of physical resource (technology, plant, and equipment), (2) Human capital (training, experience, insight), (3) the capital of organizational resources (formal structure). Based on Barney's opinion, the researcher focuses on human capital and organizational capital to give the company/ institution/agency to have good long-term performance.

Research conducted by Fauzan (2019) shows that the quality of budgeting and the competence of human resources have a significant positive effect on school financial

performance simultaneously or partially. Similar to Callista (2016) research which resulted that Human Research have a simultaneous or partial influence on the employee performance. Destriyani (2015) also states that the quality of human resources and internal control affects to the organizational performance. Other studies, namely Fitri, et.al (2017), Kalauw (2018), and Kurniati, et.al (2019) stated that budgeting simultaneously affects performance. Similarly, the statement of Cuganes & Donovan (2015) in their research state that performance management involves budgeting, performance evaluation, and incentive compensation.

Research by Nasir (2011), Arfah (2011), Dewi (2012), Ismalia (2015), Mamuja (2016), and Lasso, et.al (2016) shows that internal control has a positive effect on performance. The research is in line with what was stated by Darmawan, et.al. (2016) which explains that the internal control system has an effect on managerial performance. Pujiono, et.al.(2016) also explained that the internal control system has a significant effect on regional financial management and has a significant effect on the performance of local governments. Based on supporting previous research, the researcher took the quality of human resources, the quality of budgeting, and the quality of the internal control system as independent variables.

Different from research research conducted by Fahdi, et.al. (2015) stated that the quality of human resources and the internal control unit did not have a significant effect on performance. Basiya, et.al (2019) also stated that the competence of human resources in finance has no effect on financial performance. Research Fitri, et al. (2017) stated that budgeting has a negative effect on the performance of regional financial management. Another study from Sudaryan (2013) states that budgeting does not have a significant effect on performance, but budgeting has a significant effect on performance through the Regional Financial Information System (SIKD).

Based on some of the results of previous researches that have been disclosed, the results of research on the effect of HR quality, budgeting quality, and internal control system quality on performance are obtained with varying and

inconsistent results. With these differences, a solution is sought, namely by adding other variables which are thought to strengthen the influence of these variables. The novelty in this research is to add moderating variables to strengthen or weaken the influence of independent variables on the dependent variable.

Polychroniou & Trivellas (2018) in their research which states that organizational culture has a strong positive relationship to performance. The same opinion is stated by Prajogo & Mc Dermott (2011) which states that organizational culture is the strongest factor in relation to performance. Bititci, et al. (2006) also stated that organizational culture depends throughout the cycle for performance measurement. In addition, several studies from David & Tarigan (2006), Wirda, et.al (2007), Ayu & Suprayetno (2008), Putri (2012), Arifin (2014), Azizah (2014) also stated that organizational culture has a significant effect on performance.

Research conducted by Aditya, et.al. (2014) Research conducted by Aulad, et.al (2018) stated that organizational culture can moderate the effect of budgeting participation on performance. Likewise, research by Carolina (2012) states that organizational culture as a moderating variable can influence the relationship between TQM implementation, organizational commitment and company performance. In line with the research of Aulad, et.al (2018) which states that organizational culture can moderate budgetary participation on performance. Nazaruddin & Setyawan (2012) also stated that organizational culture can moderate the effect of budget participation on performance.

Various researches result above, it can be concluded that organizational culture can be a moderating variable to strengthen the influence of independent variables on performance. The novelty in this research is to add organizational culture variables as moderating variables. The purpose of this study was to determine the effect of human resource quality, budgeting quality, and internal control system quality on budget performance with organizational culture as a moderating variable.

## METHODS

This research design uses a quantitative approach. The population in this study were all work units at State Universities in Semarang City (Undip, Unnes, and UIN Walisongo Semarang) consisting of 71 faculties, institutions, fields and other financial management units. The samples were determined based on purposive sampling technique, namely 31 faculties and postgraduate students. The samples consists of 13 work units of financial manager at Undip, 9 work units of financial manager at Unnes, and 9 work units of financial manager at UIN Walisongo Semarang.

The data collection technique in this research is by using a questionnaire technique (primary data) and data on the realization of budget absorption from the information system and from financial reports at the State University of Semarang (secondary data). Questionnaires is used to obtain the variable data of human resources quality (X1), budget quality (X2), internal control system quality (X3), and organizational culture (X4), whereas budget performance (Y) uses data of realization report in budget absorption. Questionnaires or questionnaires are measured using a Likert scale with five alternative answers.

The data analysis technique used descriptive analysis using the Respondent Achievement Level (TCR) technique and inferential analysis techniques. Inferential analysis in this study used Moderated Regression Analysis (MRA). The calculation and processing of research data was carried out using the SPSS 25 program. The result of this study will describe the descriptive analysis result of research data, classical assumption test, and hypothesis test. The classical assumption test consists of data normality test, heteroscedasticity test, and multicollinearity test. Hypothesis test uses Moderated Regression Analysis (MRA), Determination Coefficient Test (Adjusted R<sup>2</sup> Test), and Partial Significance Test (t-test).



## RESULTS AND DISCUSSION

### The Effect of Human Resource Quality on Financial Performance

The results of the individual parameter significant test (t test) show that the quality of human resources on budget performance has a regression coefficient of 0.673 with a significance value of  $0.000 < 0.05$ , which means H1 which states that there is a significant positive effect of human resource quality on work unit budget performance at the UNNES. The amount of contribution is known from Standardized Coefficients Beta of 67.3%.

The influence of human resource quality on budget performance is in accordance with the Resource Based Theory (RBT) or also known as the resource-based theory. According to the view of Ulum (2009) Resource Based Theory states that companies have resources that can make the company have a competitive advantage and be able to direct the company to have good long-term performance.

The results of this study are in accordance with the results of Destriyani (2015) research which states that good governance, quality of human resources, utilization of information technology, internal control have an effect on organizational performance. This study is also in line with the research of Fauzan et al. (2019) which shows that the quality of budgeting, human resource competence and information systems have a significant positive effect on school financial performance simultaneously or partially. Another research from Zarinah, Monik Darwanis Abdullah (2016) which also shows that budget planning and the quality of human resources have an effect both jointly and partially on the level of budget absorption.

### The Effect of Budgeting Quality on Financial Performance

The results of the individual parameter significant test (t test) in this study indicate that the quality of budgeting on budget performance has a regression coefficient of 0.372 with a significance value of  $0.000 < 0.05$ , which means H2 which states that there is a significant positive effect of budgeting quality on budget performance of work units at the University. Negeri Semarang

City, accepted. The amount of contribution is known from Standardized Coefficients Beta of 37.2%.

The influence of budgeting quality on budget performance according to Resource Based Theory (RBT) or also known as resource-based theory. Barney (1991) categorizes three types of resources: (1) The capital of physical response (technology, factories, and equipment), (2) human resource capital (training, experience, insight), and (3) the capital of organizational resource (formal structure). Based on the opinion of Barney (1991), the quality of budgeting falls is categorized to the organizational resources.

The results of this study are consistent with the results of research by Kung, et.al (2013) which states that budget planning fully mediates the effect of budget emphasis on management and organizational performance. This research is appropriate with the results of research by Fauzan (2019) which states that budget planning fully mediates the effect of budget emphasis on management and organizational performance. This research is appropriate with the results of research by Fitri, et.al (2017), Kalauw (2018), dan Kurniati, et.al (2019) stated that budgeting simultaneously affects performance. Similarly, the statement by Cuganesan & Donovan (2015) in their researches states that performance management involves budgeting.

### Effect of Internal Control System Quality on Financial Performance

The results of the individual parameter significant test (t test) in this study indicate that the quality of the internal control system on budget performance has a regression coefficient of 0.314 with a significance value of  $0.000 < 0.05$ , which means that H3 states that there is a significant positive effect of the quality of the internal control system on budget performance. work unit at Semarang City State University, accepted. The amount of contribution is known from Standardized Coefficients Beta of 31.4%.

The influence of the quality of the internal control system on budget performance is in accordance with the Resource Based Theory (RBT). According to the view of Ulum (2009), Resource Based Theory states that the company has resources that can make the company have a

competitive advantage and be able to direct the company to have good long-term performance. Barney (1991) categorizes three types of resources: (1) The capital of physical resource (technology, factories, and equipment), (2) The capital of human resource (training, experience, insight), and (3) The capital organizational report (formal structure). Based on the opinion of Barney (1991), the quality of the internal control system is included in the category of organizational resources.

The results of this study are in accordance with the results of research by Pujiono, et.al (2016) also explained that the internal control system has a significant effect on regional financial management and has a significant effect on the performance of local governments. Research by Nasir (2011), Arfah (2011), Dewi (2012), Ismalia (2015), Mamujaja (2016), and Lassog et.al (2016) also shows that internal control has a positive effect on performance. The research is in line with what was stated by Darmawan, et. al. (2016) show that the internal control system has an effect on performance.

#### The Effect of Human Resource Quality on Financial Performance with Organizational Culture as a moderating variable

The results of the significant test of individual parameters (t test) in this study indicate that organizational culture moderates the influence of human resource quality on budget performance that has a moderating variable regression coefficient  $X1X4$  of 0.005 and a t value of 6.638 > t table 2.056 with a significance value of 0.000 < 0.05 which means  $H_4$  accepted, that the Quality of Human Resources (HR) has a positive and significant effect on budget performance of the state university of semarang field with organizational culture as a moderating variable. The amount of contribution is known from standardized coefficients beta of 0.5%.

The value of Adjusted R Square before the moderating variable was 0.431 or 43.1%, but after the moderating variable it increased to 0.902 or 90.2%. The increase in the high Adjusted R Square value shows that a strong organizational culture is very supportive of HR in improving budget performance. There is an influence on the quality of HR on performance budget according to

Resource Based Theory (RBT) or also known as resource-based theory. Based on the opinion of Barney (1991), the quality of human resources is included in the category of human resources and organizational culture is included in the category of organizational resources

The results of this study are in accordance with the research results of Destriyani (2015), and Fauzan et al. (2019) which states that human resources have an effect on performance. Another study that strengthens the results of this study is the research of Nazaruddin & Setyawan (2012) which states that organizational culture moderates the effect of budgetary participation on performance. Similar to the research results of Aulad, et.al (2018) which also state that organizational culture can moderate the effect of budgetary participation on performance. In addition, research from Carolina (2012) and Aditya, et.al. (2014) also stated that organizational culture can be a moderating variable that strengthens performance.

#### Effect of Budgeting Quality on Financial Performance with Organizational culture as a moderating variable

The results of the significant test of individual parameters (t test) in this study indicate that organizational culture moderates the effect of budgeting quality on budget performance. It has a moderating variable regression coefficient of  $X2X4$  of 0.002 and a t value of 5.605 > t table 2.056 with a significance value of 0.000 < 0.05 which means accepted, so that the quality of budgeting has a positive and significant effect on budget performance of the state university of semarang field with organizational culture as the moderating variable. The amount of contribution is known from standardized coefficients beta of 0.2%.

The coefficient of determination shows that the value of Adjusted R Square before the moderating variable is 0.826 or 82.6%, but after the moderating variable it increases to 0.914 or 91.4%. It can be concluded that the moderating variable organizational culture can strengthen the influence of the quality budgeting variable on financial performance. The influence of budgeting quality on budget performance according to the Resource Based Theory (RBT) or also known as

the resource-based theory. Based on the opinion of Barney (1991), the quality of budgeting and organizational culture are included in the category of organizational resources.

The results of this study are in accordance with the research results of Fitri, et.al (2017), Kalauw (2018), Kumiati, et.al (2019), and Fauzan (2019) which state that budgeting has an effect on performance. Another study that strengthens the results of this study is the research of Nazaruddin & Setyawan (2012) which states that organizational culture moderates the effect of budgetary participation on performance. Similar to the research results of Aulad, et.al (2018) which state that organizational culture can moderate the effect of budgetary participation on performance. In addition, research from Carolina (2012), and Aditya, et al. (2014) also stated that organizational culture can be a moderating variable that strengthens performance.

#### Effect of Quality of Internal Control Systems on Financial Performance with Organizational Culture as a moderating variable

The results of the significant test of individual parameters (t test) in this study indicate that organizational culture moderates the influence of internal control system quality on budget performance has a moderating variable regression coefficient  $X_3X_4$  of 0.002 and a t value of 3.548 > t table 2.056 with a significance value of 0.07 < 0.05 which means that  $H_6$  is accepted, so that the quality of the internal control system has a positive and significant effect on the budget performance of the state university of Semarang field with organizational culture as a moderating variable. The amount of contribution is known from standardized coefficients beta of 0.2%.

The coefficient of determination shows an Adjusted R Square value of 0.883 which means that the quality of the Internal Control System has an influence on the performance of the organizational culture budget as a moderating variable of 88.3%, while the remaining 11.7% is influenced by other variables outside of this study. The value of Adjusted R Square before the variable was 0.821 or 82.1%, but after the moderating variable it increased to 0.883 or 88.3%. It can be concluded that the moderating

variable organizational culture can strengthen the influence of the internal control system quality variable on financial performance. The influence of the quality of the internal control system on budget performance according to the Resource Based Theory (RBT) or also known as the resource-based theory. Based on the opinion of Barney (1991), the quality of budgeting and organizational culture are included in the category of organizational resources.

The results of this study are in accordance with the results of research by Pujiono, et.al (2016) which also explains that the internal control system has a significant effect on regional financial management and has a significant effect on the performance of local governments. The research of Nasir (2011), Arfah (2011), Dewi (2012), Ismalia (2015), Mamujaja (2016), and Lassu et.al (2016) also shows that internal control has a positive effect on performance. The research is in line with what was stated by Darmawan, et. al. (2016) show that the internal control system has an effect on performance. Other studies that strengthen the results of this study are the research of Nazaruddin & Setyawan (2012), Aulad, et.al (2018), Carolina (2012), and Aditya, et al. (2014) also stated that organizational culture can be a moderating variable that strengthens performance.

#### CONCLUSION

The results of the study can be concluded as follows:

1. The quality of human resources, the quality of budgeting and the quality of the internal control system have a direct effect on the budget performance of the state university of Semarang field
2. Quality of human resources, quality of budgeting, quality of internal control systems have a direct effect on budget performance of the state university of Semarang field with organizational culture as the moderating variable.

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