



The Effect of Budget Planning on Organizational Performance Through Standard Cost Analysis at the Regional Secretariat

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ABSTRACT

This study aims to investigate the impact of budget planning on organizational performance through cost standards at the Regional Secretariat of Taliabu Regency. The study used primary data collected through a questionnaire. The data was analyzed using quantitative methods, including path analysis using AMOS 26. The sample size was 72 respondents. The results showed that budget planning, budget evaluation, and cost standards all have direct and indirect effects on organizational performance.

Keywords: *Budget Planning; Budget Evaluation; Cost Standards; and Organizational Performance.*

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I. INTRODUCTION

The performance of an organization is the result of the collective efforts of its members, from top to bottom. The concept of local government performance emerged when government institutions began to adopt new concepts of public administration into good governance. A successful organization has a clear and measurable vision and mission. This means that the vision and mission are meaningless unless they are translated into organizational performance that upholds good governance (Anggraeni, 2009).

To achieve good organizational performance, it is essential to have a well-designed, goal-oriented, and comprehensive work plan. This will make it easier for management to control the organization's operational activities. The results are presented in a budget prepared by management based on targets that are tailored to the organization's specific needs and conditions. The budget period can be one year or more, and it is prepared in a specific format (Salbiah & Rizky, 2012).

The budgeting stage is a critical step in achieving organizational goals. An ineffective or non-performance-oriented budget can derail even the best-laid plans. In practice, budget preparation is often seen as a separate process from strategic planning, which can lead to misalignment between budget implementation and organizational goals. This type of budgeting is not effective and does not serve as a useful management tool for achieving organizational goals (Basri, 2013).

Budgeting problems have occurred in local governments during the preparation, discussion, and determination of the budget. These problems include the DPRD's focus on the size of the budget, the incremental determination of the budget, the determination of the budget based on the name of the activity, and the determination of the budget based on who submits the budget (Fatikhah, 2019). These problems are a form of weak budget planning in local governments. In addition to budget problems, organizational performance in the SKPD of the Taliabu regencial government is not optimal. This can be seen in the performance of grant management, where the realization of expenditure on goods, budgets, and services grants is not based on the selection of proposals, but is instead based on proximity to policy makers or the main ideas of members of the board. The budget is then charged to the OPD. In terms of employee performance, the budget is not prepared in terms of working time or working hours. Budgeting problems also occur in the determination of the name of the activity and the amount of the budget. These are not fully prepared by the OPD leadership, but are instead prepared by staff or heads of sub-sections who are responsible for the planning section. This often leads to the budget not being in line with the needs of the OPD or the performance of employees.

Given the problems mentioned above, such as budget allocations that are not in line with what they should be, it is important to have good budget planning. This includes avoiding overlapping expenditure allocations, logically arranging each activity, and compiling a budget based on clear and measurable performance. One way to achieve this is to develop cost standards (Fadila, 2009). In addition to cost standards, budget evaluation is also important. Budget evaluation is the process of comparing the budget that was prepared with its implementation. This allows us to identify any deviations that may have occurred. These deviations can then be used to measure efficiency and evaluate performance (Salbiah & Rizky, 2012) In this study, we linked budget planning, budget evaluation, and cost standards to see how they relate to improving organizational performance.

Several previous studies have examined the relationship between budget planning, budget evaluation, and organizational performance. Asmarani (2013) found that budget planning, cash management, and reporting simultaneously affect the performance of SKPD heads. Salbiah & Risky (2012) found that budget evaluation has a significant effect on the performance of SKPDs. This study differs from previous studies in the variables used and the object of research. This study uses budget planning and budget evaluation to see their effect on organizational performance, while also adding cost standards as a moderating variable.

Based on the description of the background of the research above, the authors are interested in conducting research on the effect of budget planning on organizational performance through cost standards at the Regional Secretariat of Taliabu Regency.

II. LITERATURE REVIEW

1. Agency theory

Agency theory is a framework that describes the relationship between two parties: the principal and the agent. The principal delegates decision-making authority to the agent, who is assumed to be self-interested. The principal and agent are bound by a contract that specifies their respective rights and obligations. Agency theory is used in management accounting research to identify the combination of employment contracts and information systems that will maximize the principal's benefit function, while taking into account the behavioral constraints that arise from the agent's interests. (Raharjo, 2007).

Agency theory is a framework that explains the relationship between a principal and an agent, where the principal delegates authority to the agent to carry out tasks or make decisions (Anthony & Govindarajan, 1998). In the context of local government, the principal is the government, and the agent is the TAPD (Regional Government Budget Team). The TAPD is responsible for planning, implementing, and reporting on regional budgets. The government, as the principal, supervises the TAPD to ensure that the budget is implemented effectively.

2. Goal Setting Theory

Goal-setting theory, developed by Locke (1968), explains how goals can lead to improved work performance. According to this theory, the goal of organizational success can be achieved through the success of employees in managing the budget. This goal is determined by the variables of budget planning, budget evaluation, and cost standards. The higher the level of these determinants, the higher the probability of achieving the goal.

3. Organizational Performance

Performance is a measure of how well an organization is achieving its goals. It is influenced by various factors, such as the work functions or activities of a person or group in an organization. Performance can be measured in terms of the quantity and quality of work completed, as well as the timeliness and cost-effectiveness of the work (Putri, 2014).

In the government sector, performance can be interpreted as the delivery of services to the community by government employees or agencies within a specified period.

4. Budget Planning

Robbin and Coulter (as cited in Latif et al., 2014) define planning as a process that integrates and coordinates all organizational work by setting organizational goals and determining strategies for achieving those goals. Haryanto et al. (2007, as cited in Asikin, 2012) define a public sector budget as a periodic financial and activity plan that outlines programs and activities, as well as the amount of funds obtained (revenues/income) and required (expenditures) for a specific period, typically a year. This plan is used to achieve organizational goals. Mardiasmo (2009, as cited in Wowuruntu, 2013) defines a budget as a financial plan that estimates performance to be achieved during a certain period of time. Haryanto et al. (2007, as cited in Asikin, 2012) define budgeting as the activity of allocating limited financial resources to finance organizational expenditures that tend to be unlimited.

5. Budget Evaluation

Budget evaluation is the process of comparing the budget with its realization to identify any deviations. This information can be used to make changes or improvements to the budget, as well as to assess the performance of the department responsible for the budget (Salbia & Rizky, 2012).

Budget evaluation is an important part of the budget process, as it helps to ensure that the budget is being used effectively and efficiently. It also helps to identify any areas where the budget could be improved (Aira, 2012)

6. Cost Standard Analysis

Cost standard analysis is a tool that can be used to measure financial performance in a performance budget system. It involves comparing spending and performance targets, and can also be used to determine the average cost per unit of output.

The application of cost standard analysis can help to ensure that budgets are prepared accurately and that resources are used efficiently. It can also help to identify areas where costs can be reduced or performance can be improved. The development of cost standards should be ongoing, as prices change over time. This will ensure that the standards are accurate and that they can be used to effectively measure financial performance.

Cost standard analysis is an important tool for performance budgeting, as it can help to ensure that budgets are aligned with performance goals and that resources are used efficiently, Ismail & Idris, (2009) in Asikin (2014).

III. RESEARCH METHODS

This study investigated the relationship between budget planning and organizational performance, with cost standards as a moderating variable. The study was conducted at the Regional Secretariat of Taliabu Island Regency using primary data collected through a questionnaire. A quantitative research design with a hypothesis testing study design was used to test the effect between variables. Path analysis was used to analyze the data using AMOS 26. The sample size was 72 respondents. The variables in this study were budget planning, budget evaluation, cost standards, and organizational performance.

IV. RESULTS

Description of Research Results

(Multiple Linear Regression Analysis Test)

The path diagram was converted into a structural equation using AMOS. The analysis was then conducted, with budget planning and budget evaluation as independent variables, cost standards as an intervening variable, and organizational performance as the dependent variable. The following table summarizes the path analysis regression weights, which show the effect and magnitude of the relationship between the variables.

Table 1. Path Analysis Table

Variable	Estimation	Standardized Coefficient	S.E	C.R	P	Label
Y1 □ X1	0,520	0,580	0,125	4,194	0,000	par_1
Y1 □ X2	0,470	0,186	0,104	4,184	0,000	par_2
Y2 □ X1	0,300	0,040	0,133	2,124	0,034	par_3
Y2 □ X2	0,454	0,259	0,110	3,810	0,000	par_4
Y2 □ Y1	0,266	0,220	0,083	2,923	0,003	par_5

Source: Primary Data, processed with AMOS 26

The results of the hypothesis test showed that planning has a positive and significant effect on cost standards. This means that every 1% increase in planning will result in a 0.520% increase in cost standards. Budget evaluation also has a positive and significant effect on cost standards, with a 1% increase in budget evaluation resulting in a 0.470% increase in cost standards.

Planning also has a positive and significant effect on performance, with a 1% increase in planning resulting in a 0.300% increase in performance. Budget evaluation also has a positive and significant effect on performance, with a 1% increase in budget evaluation resulting in a 0.454% increase in performance. Cost standards also have a positive and significant effect on performance, with a 1% increase in cost standards resulting in a 0.266% increase in performance.

Table 2. Estimated Result of Direct and Indirect Effect(Standardized Coefficient)

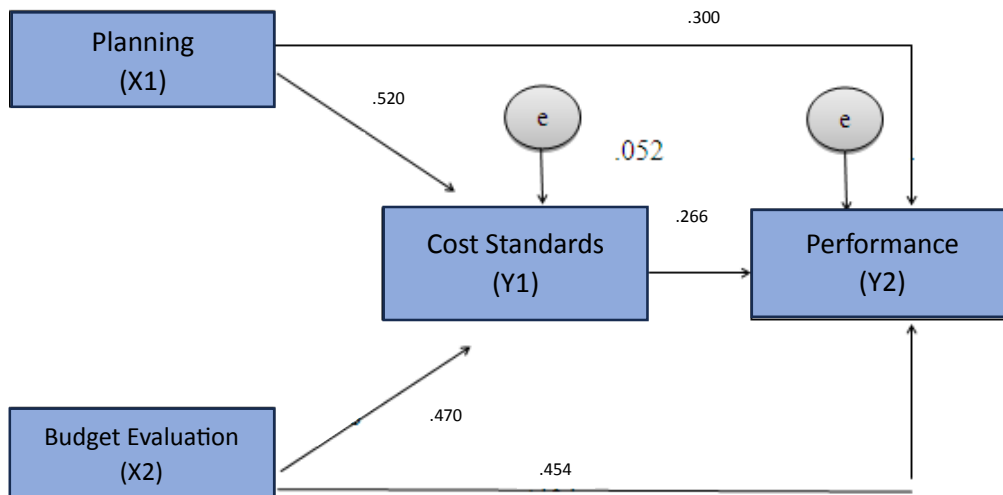
Variable	Direct Effect			Indirect Effect	
	X2	X1	Y1	X2	X1
Y1	0,184	0,595	0,000	0,000	0,000
Y2	0,254	0,036	0,221	0,040	0,130

Source: Primary Data, processed with AMOS 26

The standardized coefficient value for planning on performance through standard costs is 0.130. This means that planning has an indirect positive effect on performance through standard costs. In other words, any increase in the quality of planning will lead to an increase in standard costs, which will in turn lead to an increase in performance.

Similarly, the standardized coefficient value for budget evaluation on performance through cost standards is 0.040. This means that budget evaluation has an indirect positive effect on performance through cost standards. In other words, any improvement in budget evaluation will lead to an increase in standard costs, which will in turn lead to an increase in performance.

Figure 1. Conceptual Framework and Estimated Results



Source: primary data, processed

V. DISCUSSION

Analysis of the Direct Effect of Planning on Organizational Performance at the General Bureau of the Regional Secretariat of Taliabu Island Regency

Latif et al. (2014) defined planning as a process of setting organizational goals and determining strategies for achieving them. This process integrates and coordinates all organizational work to achieve the goals. Budget planning is a subsystem of strategic planning and is implemented technically using a performance budget system.

The performance budget system begins with performance planning, which involves formulating strategic issues and responding to them with relevant programs and activities. The performance planning process is carried out when the Regional Medium Term Development Plan (RPJMD) is translated into the Regional Government Work Plan (RKPD), which is the annual work plan of the regional government.

The results of the data analysis showed that there is a positive and significant relationship between budget planning and organizational performance. This means that as budget planning improves, organizational performance will also improve. This finding is consistent with the goal-setting theory, which states that setting clear and specific goals can lead to improved performance. In this study, the goal-setting process is represented by budget planning. When organizations have well-defined budget plans, they are more likely to achieve their performance targets. This finding is also consistent with the research of Neni Herlina (2019), which found that budget planning has a positive and significant effect on organizational performance. Her study was conducted on the Pangandaran District Civil Service Police Unit.

Analysis of the Effect of Direct Budget Evaluation on Organizational Performance at the General Bureau of the Regional Secretariat of Taliabu Island Regency

Budget evaluation is the process of tracking and analyzing deviations from the budget by comparing the budget with its realization. The results of the evaluation are used as a basis for performance appraisal, which can lead to either positive or negative outcomes depending on the type of evaluation. Punitive evaluations can lead to low motivation, while supportive evaluations can lead to positive behavior and improved performance. Budget evaluation is also used to track the budget of the department concerned and to evaluate the performance of the department. In implementing the APBD, each SKPD evaluates their performance to assess whether they are performing as planned (Aira, 2012).

Budget evaluation is a critical process that should be carried out regularly to ensure that the APBD is implemented as planned. The results of the data analysis showed that there is a positive and significant relationship between budget evaluation and organizational performance. This means that as the budget evaluation system in the organization improves, organizational performance will also improve. Budget evaluation is essentially a tool for assessing, comparing, identifying problems, and making decisions about budget implementation. It is also used as a basis for evaluating the performance of work units. This study is consistent with previous research conducted by Supartini (2020), which found that budget evaluation has a positive and significant impact on organizational performance in the Klaten Regency local government. The results of this study also indicate that budget evaluation has a positive and significant impact on organizational performance at the Regional Secretariat of Taliabu Island Regency.

Analysis of Budget Planning on Organizational Performance Through Cost Standards at the General Bureau of the Regional Secretariat of Taliabu Island Regency

Budget planning and cost standards are inextricably linked, as stated in the Minister of Finance Regulation Number 115/PMK.05/2017. This regulation defines cost standards as the maximum amount that cannot be exceeded when preparing work plans and budgets for state ministries/agencies in the Fiscal Year. Cost standards can also be used as a benchmark for budget evaluation in assessing organizational performance. This is done by comparing the cost standards that have been set in the budgeting and preparation of activities to the actual costs incurred by the organization. The research of Haslinda (2016) found that cost standards can be used as a benchmark for budget evaluation in assessing organizational performance. The results of the calculations in this study also show that there is a positive relationship between budget planning and organizational performance. This means that if there is an increase in the budget planning system carried out by employees, it will lead to an increase in organizational performance at the Regional Secretariat of Taliabu Island Regency. The results of the indirect calculations also show that there is a positive indirect effect of budget planning on performance through standard costs. This means that budget planning has a positive effect on performance, but this effect is mediated by standard costs. In other words, any increase in budget planning will lead to an increase in standard costs, which will in turn lead to an increase in performance. This is in line with the findings of previous research, which have shown that standard costs can mediate the relationship between budget planning and performance. Standard cost is the average cost of producing one unit of output. It is used to compare spending and performance targets. Setting standard costs ensures that budgets are accurate and performance is aligned with goals. The development of standard costs is an ongoing process that must be updated regularly to reflect changes in prices and other factors.

In government organizations, standard costs are often used to measure the performance of programs and activities. A study by Ismail and Idris (2009) found that standard costs can be a useful tool for improving performance in government organizations. Their study found that organizations that used standard costs were more likely to achieve their goals and objectives.

Another study, by Basiem Al-Shattarat (2021), found that standard costs can have a positive impact on the performance of industrial companies. His study found that companies that used standard costs were more likely to be profitable and efficient. Based on these studies, it can be concluded that there is an influence between budget planning on performance through cost standards.

Budget Evaluation Analysis of Organizational Performance Through Cost Standards at the Regional Secretariat of Taliabu Island Regency.

Based on the theoretical basis above, a framework of thought can be formulated that budget planning and budget evaluation can be a catalyst for increasing organizational (local government) performance. Fadila (2009) stated that cost standards are essential for organizing activities logically and preparing budgets based on clear and measurable performance. Therefore, in this study, cost standards are used as a moderator between budget planning and budget evaluation in relation to organizational performance (local government).

A positive relationship was found between budget evaluation and organizational performance. This means that budget evaluations can lead to improved organizational performance. The study also found that budget

evaluation has a positive indirect effect on performance through standard costs. This means that budget evaluation can lead to increased standard costs, which in turn can lead to improved organizational performance. The standardized coefficient value of 0.039 indicates that the indirect effect of budget evaluation on performance through standard costs is relatively weak. However, the study still found that budget evaluation can have a positive impact on performance, albeit indirectly.

According to Article 24, Paragraph (1) of PMK No.71/PMK.02/2013, the Ministry of Finance and/or K/L are mandated to carry out monitoring and evaluation (Monev) of the implementation of standard output costs (SBK) in accordance with their authority. However, to date, no Monev has been carried out with regard to the cost standard, which in this case is the SBK. This is because there is currently no regulation that stipulates or explains in more detail what aspects need to be monitored.

VI. CONCLUSION

Based on the evidence presented in the research and discussion above, we can conclude that:

1. The study of budget planning at the Regional Secretariat of Taliabu Island Regency found that there is a positive and significant relationship between budget planning and organizational performance. This means that well-planned budgets can lead to improved organizational performance. The study found that budget planning can help organizations to set clear goals, allocate resources effectively, and track progress towards their goals. This can lead to improved efficiency, productivity, and ultimately, performance.
2. The study of budget evaluation at the Regional Secretariat of Taliabu Island Regency found that there is a positive and significant relationship between budget evaluation and organizational performance. This means that effective budget evaluation can lead to improved organizational performance. The study found that budget evaluation can help organizations to identify and correct problems, improve efficiency, and ensure that resources are used effectively. This can lead to improved performance in terms of output, quality, and timeliness.
3. The study of budget planning at the Regional Secretariat of Taliabu Island Regency found that there is a positive and significant indirect effect of budget planning on organizational performance through cost standards. This means that budget planning can lead to improved organizational performance, but this effect is mediated by cost standards. In other words, any increase in budget planning will lead to an increase in standard costs, which will in turn lead to an increase in performance. This is because standard costs can help organizations to set realistic goals, allocate resources effectively, and track progress towards their goals. This can lead to improved efficiency, productivity, and ultimately, performance.
4. The study of budget evaluation at the Regional Secretariat of Taliabu Island Regency found that there is a positive and significant indirect effect of budget evaluation on organizational performance through cost standards. This means that budget evaluation can lead to improved organizational performance, but this effect is mediated by cost standards. In other words, any increase in budget evaluation will lead to an increase in standard costs, which will in turn lead to an increase in performance. This is because cost standards can help organizations to identify and correct problems, improve efficiency, and ensure that resources are used effectively. This can lead to improved performance in terms of output, quality, and timeliness.

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