

ABSTRACT

This study aims to examine the effect of budget quality, understanding of systems and procedures, and human resource competence on budget absorption performance. This study was conducted on Echelon I scope of Head Office of Ministry of Finance. Based on the sample selection method, the respondent is the majority of employees at the level of executor in the Echelon Finance Section I Head Office of the Ministry of Finance.

The analysis method used is Partial Least Square analysis. Based on the results of the analysis, it is known that the Quality of Budget, Understanding of System and Procedures, and Competence of Human Resources have a positive effect on Budget Absorption Performance. The results showed that hypothesis 1, hypothesis 2, and hypothesis 3 were accepted with a statistical t value of 2.217 for hypotheses 1, 2,894 for hypothesis 2, and 2,246 for hypothesis 3.

The conclusion is the quality of budget, understanding system and procedures and competence of Human Resources have a positive effect on the performance of budget absorption which means that the quality of the budget, understanding system and procedures and competence of Human Resources is increasing will improve the performance of budget absorption.

Keywords: budget quality, system and procedures understanding, human resource competence, budget absorption performance.

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas anggaran, pemahaman sistem dan prosedur, serta kompetensi sumber daya manusia terhadap kinerja penyerapan anggaran. Penelitian ini dilakukan pada Eselon I lingkup Kantor Pusat Kementerian Keuangan. Berdasarkan metode pemilihan sampel maka responden merupakan mayoritas pegawai pada level pelaksana di Bagian Keuangan Eselon I Kantor Pusat Kementerian Keuangan.

Metode analisis yang digunakan adalah analisis Partial Least Square. Berdasarkan hasil analisis, diketahui bahwa Kualitas Anggaran, Pemahaman Sistem dan Prosedur, serta Kompetensi Sumber Daya Manusia berpengaruh positif terhadap Kinerja Penyerapan Anggaran. Hasil penelitian menunjukkan bahwa hipotesis 1, hipotesis 2, dan hipotesis 3 diterima dengan nilai t statistik sebesar 2,217 untuk hipotesis 1, 2,894 untuk hipotesis 2, dan 2,246 untuk hipotesis 3.

Kesimpulannya adalah kualitas anggaran, pemahaman sistem dan prosedur serta kompetensi Sumber Daya Manusia berpengaruh positif terhadap kinerja penyerapan anggaran yang artinya bahwa kualitas anggaran, pemahaman sistem dan prosedur serta kompetensi Sumber Daya Manusia yang semakin meningkat maka akan meningkatkan kinerja penyerapan anggaran.

Kata kunci: kualitas anggaran, pemahaman sistem dan prosedur, kompetensi sumber daya manusia, kinerja penyerapan anggaran.

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