

THE ROLE OF REMUNERATION IN IMPROVING BUDGET IMPLEMENTATION PERFORMANCE: STUDY AT PUBLIC SERVICE AGENCY UNIVERSITIES

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THE ROLE OF REMUNERATION IN IMPROVING BUDGET IMPLEMENTATION PERFORMANCE: STUDY AT PUBLIC SERVICE AGENCY UNIVERSITIES

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The study aims to analyze the effect of understanding financial information systems, competence, understanding of laws and regulations, and training on budget execution performance. The evaluation of budget execution performance is an important indicator of the acceleration and modernization of budget execution in a professional, open, effective, efficient, and responsible manner with the principles of financial management. Additionally, this research also examines whether remuneration serves as a reinforcement or moderation in improving budget execution performance. The research method used is a quantitative approach, analyzing causality between variables. The study used a saturated sample of 117 employees working in the finance sector at Universitas Negeri Semarang. The results of the study demonstrate that only the competency variable has an effect on budget execution performance. The variables of understanding financial information systems, understanding laws and regulations, and training do not have an impact on the performance of budget execution. The research proves that remuneration moderates the effect of competence on budget execution performance. Other variables in this study are not moderated by remuneration on budget execution performance. The research implication is to optimize competence and remuneration to achieve budget execution performance according to planning.

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INTRODUCTION

Assessments related to the performance of budget implementation in State Universities are increasingly being carried out in line with the government's desire to accelerate and modernize budget implementation in a more professional, open, effective, efficient and responsible manner by taking into account the principles of good state financial management. PTN performance

measurement can be done by looking at the financial performance carried out by PTN (Anggraeni, 2018; Fahdi et al., 2015). Improved financial performance can be seen by increasing independence and reducing financial dependence on the central government (Waluyo, 2014). For this reason, efforts need to be made to increase the resources of tertiary institutions by increasing the income derived from asset management and

optimizing employee performance. One of the financial performance that has a major

effectiveness of tertiary institutions is the performance of budget execution which may be influenced by various factors such as; financial information system, competence, application of laws and regulations in the field of budget execution, and employee training (Mantiri et al., 2021). The condition of the implementation of the Unnes budget can also be known through the Financial Information System that has been developed by Unnes. A college financial information system is a system developed to provide information to individuals or groups both inside and outside the college that contains financial issues and also provides or contains information about the flow of money for users all over the world (Abbas, 2019; Afifah, 2014). The higher education financial information system is part of the management information system used to solve such financial problems in the tertiary institution. The financial information system has three main tasks: identifying future cash needs, assisting in obtaining these funds, and controlling their use (Sutabri, 2012). The condition for the running of an organization is the ownership of resources (resources). Resources are important in implementing good policies. The indicators used to see the extent to which resources influence policy implementation consist of: human resources, budgetary resources, information in the form of data and other supporting facilities. The main activity in preparing a performance-based budget is obtaining quantitative data and making budgeting decisions (Masdar et al., 2009). The process of obtaining quantitative data aims to obtain information and understanding of various programs that produce the expected outputs and outcomes.

The reward system and recognition for employee performance is a means to direct employee behavior towards behavior that is valued and recognized by the organization. The main objective of the reward program is to motivate employees to achieve performance (Nasution et al., 2019). Reward is a form of method in motivating someone to do good and improve their achievements. There are two types of rewards, namely: intrinsic rewards related to the nature of the organization and job design on one's experience without the interference of others and extrinsic rewards based on

performance, provided to individuals by the organization. Every organization has several basic objectives in designing a compensation system and the terminology in compensation is in the form of wages/salaries and performance incentives/remuneration/benefits (Pratama & Prasetya, 2017). Everything leads to one term of giving awards for the performance that has been carried out by an employee. Specifically for remuneration, a fairly new term in financial management at universities, which has more or less impacted on university culture, but its impact on the performance of BLU budget management has not been much discussed (Saleh & Darwis, 2016). Literally, remuneration is the provision of salary (payment) to an employee as a reward or reward for routine work/contribution to the organization where he works. In other words, remuneration is something that is received by an employee from where he works as a form of reward or remuneration for his achievements or contribution to the organization where he works. Rewards in the form of remuneration, seen from their characteristics, open up possibilities as a moderating variable in the successful performance of budget execution at PTN-BLU (Al Hakim et al., 2016). Based on the description of the background, the research seeks to analyze the influence of financial information systems, competencies, application of laws and regulations in the field of budget execution, and training on the performance of BLU budget execution.

The Information System is responsible for the activities of collecting, storing and processing financial and accounting data used for internal management decision making, including non-financial transactions that directly affect the financial transaction process. Gelinas et al. (2014) argues, the Financial Information System is a subsystem specialization of information systems that aims to collect, process, and report information related to the financial aspects of business events. Whereas Afifah (2014) argues, this system is a subsystem of the Management Information System (MIS), which provides accounting and financial information, as well as other information obtained from the routine processing of accounting transactions. A financial information system (finance information system) is an information system that provides information on the financial function

(department/department of finance) relating to company finances, for example in the form of a cash flow summary and payment information. According to a book entitled Management Information Systems, financial information systems are designed to provide information related to the flow of money to company managers (Ahmad, 2018; Nafiudin, 2019). The financial information system is a computer-based system that functions to collect, record, store and process data originating from routine accounting transactions. The purpose of this system is to produce information related to accounting and finance for certain interested parties, both internal and external parties, as an effort to make decisions that can be accounted for.

H1: The financial information system used influences the performance of budget execution.

According to Carters (2011) individual competence can be seen from a person's ability to do a job and includes a combination of motivation and nature, self-image or social role, skills and knowledge. Competence is an ability to carry out or carry out a job or task that is based on skills and knowledge and is supported by the work attitude required by the job. The meaning of competence contains a deep and inherent part of personality in a person with predictable behavior in various circumstances and work assignments. The prediction of who is performing well and not well can be measured from the criteria or standards used (Kartika & Sugiarto, 2014). According to McClelland defines competence as a fundamental characteristic possessed by someone who has a direct influence on, or can describe, excellent performance. In other words, competence is what outstanding performers do more often, in more situations, with better results, than what average performers do (Azmy, 2015; Fauzi et al., 2020)

H2: employee competence affects the performance of budget implementation.

Five special characteristics that slightly differentiate the Public Service Agency from other government organizations or agencies, namely: a) BLU is a government agency that provides services for the provision of goods and services. This is the main character of the Public Service Agency; b) BLU must carry out sound business practices without applying profit-seeking; c) BLU

is run with the principles of efficiency and productivity; d) There is flexibility and autonomy in carrying out BLU operations; and e) BLU is exempt from state financial regulations in general. In this regard, the Public Service Agency's Financial Management Pattern (hereinafter referred to as PPK BLU) is a development of the concept of a government work unit as a public enterprise, which aims to improve services to the public. Currently, various types of government work units have implemented PPK BLU. With a more autonomous form, BLU has the right to manage and utilize its wealth. An example is the flexibility of BLU hospitals in managing income and spending, debt management, cash management and goods/services management. Apart from hospitals, tertiary institutions are also allowed to become units that implement BLU financial management. According to Wicaksono (2015), there is a fundamental difference between the satker-based financial management pattern (Work Unit) and the BLU financial management pattern (PPK-BLU). Work units are line organizational units that carry out one or several activities of Ministries/Non-Ministerial Government Agencies. According to Government Regulation Number 45 of 2013, heads of work units have the authority and responsibility for using the budget. However, since the issuance of Government Regulation Number 23 of 2005 concerning BLU Financial Management, the Government has established a pattern of financial management for public service bodies. To become a BLU work unit, a government agency work unit must meet three requirements, namely: a) Substantive requirements, namely an assessment from the perspective of the organization's main business (core business). This requirement is intended to assess whether a government agency provides public services by selling goods/setting tariffs in providing public goods as operating income; b) Technical requirements, namely an assessment in terms of soundness and financial capacity so that it is feasible to be developed through PPK-BLU; and c) Administrative requirements, namely assessment of document completeness such as financial reports, business strategy plans, audit reports and minimum service standards.

H3: the application of appropriate laws and regulations affects the performance of the implementation of the BLU budget at UNNES.

According to Mathis et al., (2015), training is an individual process of acquiring capabilities to help achieve organizational goals. In a limited sense, training provides employees with specific, identifiable knowledge and skills for use in their current jobs. According to Desler (2013), training is the process of teaching new or existing employees the basic skills they need to perform their jobs. According to Article 1 Paragraph 9 of Law No. 13 concerning Employment of 2003, the notion of job training is the whole activity of providing, obtaining, improving and developing work competence, productivity, discipline, attitude and work ethic at a certain level of skill and expertise according to with the level and qualifications of the position or job. According to Article 9 of Law Number 13 of 2003 concerning Manpower, the purpose of organized and directed job training is to equip, improve and develop work competencies in order to improve capabilities, productivity and welfare.

Based on the definitions above, it can be concluded that training is a process or activity in which employees are given learning that is appropriate and needed to improve work competence in achieving organizational goals. Training is one of the factors that can support and develop the competence of policy implementers. This training provides experience for employees to be able to maintain optimal work performance. H4: employee competency improvement training affects the performance of the implementation of the BLU budget at UNNES.

Remuneration is an absorption word from the English means pay (someone) for services rendered or work done. Meanwhile, in the Big Indonesian Dictionary, the word remuneration is defined as giving gifts (appreciation for services) and rewards. Remuneration has the meaning of appreciation received by employees as a reward for the contributions they have made to the organization where they work. Remuneration has a broader meaning than salary, because it includes all forms of compensation, whether in the form of money or goods, given directly or indirectly, and which are routine or non-routine. Direct benefits consist of salary/wages, position allowances, special allowances, bonuses that are linked or not linked to work performance and organizational performance, incentives as achievement awards,

and various types of assistance that are given on a regular basis (Al Hakim et al., 2016). It can be seen that the payroll system is part of the remuneration system. Remuneration itself has the meaning that is the overall income in the form of money, goods directly or indirectly provided by the company for employees or labor as a form of remuneration for the contributions that have been given to the company. Universitas Negeri Semarang is one of the PTN State Universities which has implemented a remuneration system since the beginning of January 2014 (Pradana et al., 2014).

H5: performance remuneration/benefits have an effect on moderating the relationship between financial information systems, competence, application of laws and regulations in budget execution, and training with Budget Execution Performance

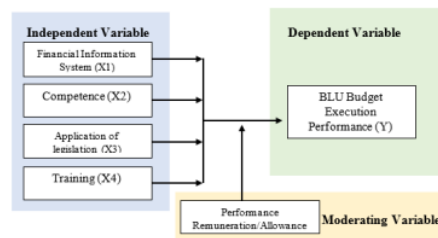


Figure 1. Influence Between Variables

METHOD

This research is quantitative with a causal associative design. According to Sugiyono (2010). Associative research is research that aims to determine the effect or relationship between two or more variables. This associative research is in the form of causal, namely a causal relationship, which means that one variable (independent) influences another variable (dependent). According to Sugiyono (2015), that seeing the relationship of the object variables studied is more of a cause and effect nature so that in his research there are dependent and independent variables as well as intervening variables. The population of this research is executors of the financial budget spread across 14 work units (faculties, institutions, postgraduate and departments/rectorates), as many as 117 employees are respondents to the study. Determination of the sample through saturated samples (census) (Creswell, 2014). Data were

analyzed using multiple linear regression analysis and residual test. Regression analysis is used to measure the influence between the independent variables and the dependent variable. Data testing was carried out with PLS-SEM.

RESULT AND DISCUSSION

This research examines the outer and inner models to analyze the data that has been

obtained. Testing the outer model is carried out by testing the validity and reliability tests. The first test was carried out by analyzing the factor loading contained in each indicator as shown in Figure 2. The results of the factor loading test showed that all the indicators contained in the study met the criteria and could be used as measurements in the study.

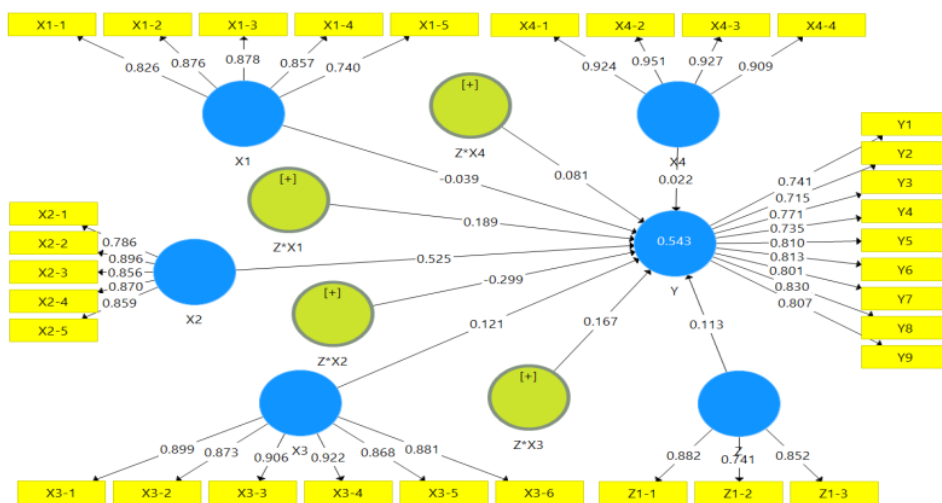


Figure 2. Loading Factor Test Results

Table 1 shows in detail the results of the factor loading test alongside the reliability test. The reliability test consisted of Cronbach alpha

and composite reliability and the test was carried out using AVE to clarify the validity of the study.

Table 1. Validity and Reliability Test

Indicator	Loading Factor	Cronbach Alpha	Composite Reliability	AVE
X1-1	0.826	0.894	0.921	0.7
X1-2	0.876			
X1-3	0.878			
X1-4	0.857			
X1-5	0.740			
X2-1	0.786	0.907	0.931	0.73
X2-2	0.896			
X2-3	0.856			
X2-4	0.870			
X2-5	0.859			
X3-1	0.899	0.949	0.959	0.795
X3-2	0.873			

X3-3	0.906			
X3-4	0.922			
X3-5	0.868			
X3-6	0.881			
X4-1	0.924	0.946	0.961	0.861
X4-2	0.951			
X4-3	0.927			
X4-4	0.909			
Y1	0.741	0.92	0.934	0.61
Y2	0.715			
Y3	0.771			
Y4	0.735			
Y5	0.810			
Y6	0.813			
Y7	0.801			
Y8	0.830			
Y9	0.807			
Z1-1	0.882	0.8	0.866	0.694
Z1-2	0.741			
Z1-3	0.852			

Based on the tests shown in Table 1, all indicators meet the validity criteria and each variable meets the reliability criteria so that it shows the consistency of the research data.

Based on Table 2 and Table 3, it shows the direct and indirect effects on the performance of budget execution. Based on the direct effect test, only one hypothesis has an effect on the performance of budget execution, namely the competence variable. In the indirect test, there is one connected hypothesis, namely remuneration moderates the effect of competence on budget execution performance.

The results of the study prove that understanding of financial information systems has no significant effect on the performance of budget execution. Understanding of financial information systems is an aspect related to the ability of employees to understand the stages contained in the system. Understanding of information systems is also related to the operation of systems related to budget management. The results of the study prove that there is no significant influence on the understanding of financial information systems on implementation and budgeting.

Table 2. Results of the Direct Effect

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	-0.039	-0.064	0.125	0.312	0.377
X2 -> Y	0.525	0.530	0.147	3.580	0.000
X3 -> Y	0.121	0.132	0.090	1.352	0.089
X4 -> Y	0.022	0.016	0.085	0.252	0.401

Table 3. Indirect Influence Test Results

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Z -> Y	0.113	0.124	0.119	0947	0.172
Z*X1 -> Y	0.189	0.211	0.116	1639	0.051
Z*X2 -> Y	-0.299	-0.293	0.162	1.843	0.033
Z*X3 -> Y	0.167	0.154	0.126	1.332	0.092
Z*X4 -> Y	0.081	0.090	0.143	0.563	0.287

The results of this study indicate that the system contained in financial information has a high level of use, so that employees are used to using the system in their daily work. The use of the system is a must at Universitas Negeri Semarang, so that employees feel familiar with the use of the existing system. The use of a system related to the performance of budget execution is aimed at facilitating monitoring and providing transparency in budget execution (Sofyani & Prayudi, 2018). The purpose of having a financial information system is aimed at submitting proposals for payment of expenditures, so that expenditures related to finance can be monitored clearly (Adiwirya & Sudana, 2015). The process of using the system has an important role in the management of the University, so that when employees use the system that has been provided and are familiar, it does not affect the performance of budget execution (Ariwibawa et al., 2018). Implementation of the budget has aspects related to payments and expenditures needed to finance activities at the University. This study confirms that the financial information system has an important role but does not affect the performance of budget execution due to employees who are familiar with operating the system.

Based on the results of the study, it can be found that competence has a significant influence on the performance of budget implementation. Competence is an ability possessed by employees to carry out certain actions. This capability includes aspects of knowledge, skills and attitudes that already have certain standards, so that they can be implemented in work. The results of the study prove that competence affects the performance of budget execution. A competent employee will

carry out his work, so that he has an important role in implementing and complying with financial regulations (Ngindana & Hermawan, 2019). Special competencies possessed by financial managers increase accuracy and minimize errors that will cause job risks when employees have high competence, thereby reducing the level of errors that occur especially in the financial sector which has high risk (Nurhajati & Bachri, 2018). This study proves that competence has an important role in determining the performance of budget execution. Universitas Negeri Semarang has employees who carry out tasks related to budget execution. These employees are equipped with competency certificates such as APBN financial management. In addition, the duties and authorities can be understood comprehensively along with their responsibilities. The results of this study prove that competence is an important part of implementing work properly. The results of this study prove that the existence of competence possessed by employees gives a large influence on the performance of budget execution. The results of the study also reinforce that competence is an essential aspect for organizations, especially in the financial sector related to budgets. Employees have competence in accordance with their field of work, they can implement it properly and are able to show optimal performance. The results of this study strengthen previous research with the competence possessed by employees influencing the performance of budget execution.

Based on the research results, understanding of laws and regulations does not affect the performance of budget execution. Understanding of laws and regulations is an essential part but in the implementation of the

budget which is more on routine work, so this understanding is less understandable. This research proves that understanding laws and regulations is a conceptual aspect, so that the concept will be difficult for employees who tend to do routine work to understand. In addition, employees carry out work according to more operational directions, so that laws that are conceptual are more difficult for employees to understand. This research proves that laws and regulations cannot be understood directly by employees in the financial sphere. Laws and regulations are made in advance for derivative regulations within the scope of the university where employees in the financial sector tend to do so that the work is operational in nature. This research indicates that the tasks carried out by employees in the financial sector tend to follow the directions made by the university. The course of these laws and regulations originating from the center is then studied by the university to make derivative rules and then carried out by employees in the financial sphere. This study proves that employees who have more operational jobs do not have an understanding of laws and regulations, so that they do not affect the performance of budget execution (Riantiamo & Azlina, 2019), at the operational level it has the ability to be implemented. Legislation is a rule that is general in nature for universities, so that more operational rules are needed in implementing the rules that have been promulgated.

The results of the study show that training has no effect on the performance of budget execution, trainings related to planning and budget execution are still relatively lacking. In addition, participants experienced problems in understanding the trainings held. The results of this study indicate that when the training has no effect on the performance of budget execution, the effectiveness of the training needs to be strengthened because it is still weak. This research indicates that work units, namely faculties, still rarely conduct training to improve budget execution performance. The ability of employees is also determined by training. However, if the training still has a low frequency, the employee's ability to carry out his duties is not optimal. Research also indicates that the ability to understand the trainings that have been held tends

to be lacking. This is caused by the implementation of training which tends to be online or online. The implementation of the training becomes less interesting because there is no interaction between the trainer and the participants. In addition, employees who are partly lecturers have limited time and ability to understand technically in budget execution. Generally, lecturers are educators who get additional assignments to carry out tasks in the financial sector, so that with so many additional assignments, the participants' concentration becomes weak. The implementation of the training becomes less interesting because there is no interaction between the trainer and the participants. In addition, employees who are partly lecturers have limited time and ability to understand technically in budget execution. Generally, lecturers are educators who get additional assignments to carry out tasks in the financial sector, so that with so many additional assignments, the participants' concentration becomes weak (Pitaloka et al., 2019; Weiss & Merrigan, 2021). The results of this study indicate that training has so far not played an important role in determining budget execution performance. The results of this study are not the same as previous studies which indicate that training has an important role in increasing the ability of employees to be more optimal in the financial sector. Previous research indicates that with training, employees have a more comprehensive understanding of budget execution.

Based on the results of the study, it shows that remuneration has no effect in moderating the financial information system on budget execution performance. Remuneration is a reward received by employees in carrying out their duties. The remuneration received by employees is not fixed, meaning that there is a difference between

remuneration and salaries. Employees receive a salary regularly every month, but remuneration is received based on the level of work and work difficulty performed by employees (Ismail, 2020). The results of the study indicate that remuneration does not moderate budget execution performance which indicates that remuneration is not strong enough to improve budget execution performance. There are several factors that cause remuneration to not have an important role in moderating the influence of financial information systems on budget execution performance. Remuneration is considered as part of an employee's job, so that when an employee implements work that is part of his job, remuneration is considered a salary. This perception causes that the work done is routine work, so employees are not motivated by remuneration (Harymawan et al., 2020). Employees who think that remuneration is a right received rather than as part of a reward will stagnate the performance of budget execution. In addition, the remuneration provided by the University is still not able to spur the performance of budget implementation, indicating that employees are not motivated by remuneration. The motivation raised by remuneration is a higher level of welfare, so that motivation has not yet emerged with remuneration. When employees are not motivated by remuneration, it causes stagnant budget execution performance. This study indicates that the financial information system which is moderated by remuneration does not have a large influence on the performance of budget execution due to low employee motivation.

The results of the study prove that competence, which is moderated by remuneration, has a positive and significant effect on the performance of budget execution. This research indicates that the ability of employees to implement their knowledge and skills on the job is strengthened by the existence of remuneration that provides a higher level of appreciation for employee welfare, so that it has implications for higher budget execution performance. This study indicates that the combination of competence and remuneration provides the ability to improve the performance of budget implementation. Research indicates that the competencies possessed by employees that are implemented in work provide

an important role in improving the performance of budget execution. Competence is obtained from the level of education obtained and the employee's background. In addition, the existence of training raises a higher level of competence. This research proves that training organized by universities with the aim of increasing employee competence has an important role which can be combined with improving employee welfare through remuneration. The results of the study indicate that with a higher level of welfare, employees are motivated to increase the performance of budget execution. Remuneration is an essential aspect, so it becomes encouragement and motivation to do a better job. Remuneration is an award that is adjusted to the workload of employees. The more the workload, the more the remuneration received. Remuneration is based on performance, so that when remuneration increases it is marked by an increase in performance (Kirsten & Du Toit, 2018). The research results are in accordance with previous research and strengthen the results that remuneration strengthens employee performance.

The results of the study indicate that remuneration does not moderate the effect of understanding laws and regulations on budget execution performance. This research proves that understanding laws and regulations cannot be done directly by employees who work in the financial sphere. Legislation is first translated and derivative regulations are made at the university level, which are then disseminated to each work unit in the faculty. who work in the financial sector and carry out their duties operationally, which means they do not comprehensively understand conceptual laws and regulations. Employees who work in the financial sector tend to carry out their duties based on the direction of the leadership at the University, so that the understanding of laws and regulations is irrelevant when moderated by remuneration. Based on the results of the study, it shows that remuneration tends to be related to technical work, so understanding laws and regulations is not able to strengthen its influence on budget execution performance (Ismail, 2020). Jobs that are technical in nature tend to be relevant to employees who work in the financial sector because they are related to the implementation of

a budget that has been created by a system on a daily basis. Through the system that has been created by the University, employees work based on the tasks that have been given, so that the ability to understand the latest laws is lacking. Understanding of laws and regulations tends to be carried out by lecturers who get additional assignments working at the University, so that based on the rules made by the University employees who work in the financial sector tend to be just executors. The results of the study prove that remuneration is directly related to budget execution performance.

The results of the study prove that remuneration does not strengthen the effect of training on budget execution performance. Remuneration is a reward received by employees in carrying out their duties. The more tasks given, the greater the remuneration received. The training held with the aim of creating the ability of employees to influence the performance of budget execution has not been optimal (Nurhajati & Bachri, 2018). The existence of remuneration is intended to improve the performance of budget execution but in this study shows that remuneration has no role in improving performance. Remuneration has so far been considered as income that is not related to performance, so the training provided by the institution has no role in improving performance. The implementation of training so far is still limited, so that the ability of employees to be improved is still minimal. Implementation of training aimed at increasing the ability of employees is still not able to improve performance.

CONCLUSION AND RECOMMENDATION

The research aims to analyze the influence of financial information systems, competence, understanding of legislation, and training on the performance of budget execution. Research also uses remuneration moderation as an aspect that can strengthen budget execution performance. The results of the study prove that only competence has an effect on the performance of budget execution. Competence plays an important role in determining the skills and knowledge of employees in achieving budget execution performance. Other factors such as financial information systems that are often used

cause employees to feel familiar and have no effect on budget execution performance. Understanding of laws and regulations is not relevant to the performance of budget execution because it is conceptual in nature while employees tend to be more operational.

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