



The determinant of Budget Absorption in Jember University

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Abstract

This study aims to determine the determinants of budget absorption at Jember University. Determinants of budget absorption include planning, budget execution, human resources, procurement of goods and services, and coordination with other sectors or agencies. This study uses the positivism paradigm with a quantitative approach to test hypotheses, so the data analysis in this study uses hypothesis testing. Novelty for this research was this research use interview to get deep argument, that never be done on previous reseach. The study was conducted at the University of Jember. Sources of data in this study are primary data sources and secondary data. Primary data in this study were obtained from questionnaires to BPP Work Units, Planning Staff, and Finance Staff at the Head Office of Jember University. While the secondary data in this study is in the form of Jember University Financial Statements. The research sample was obtained using purposive sampling with a total of 63 people. This research used multiple regression analysis to answer the hypothesis. The results showed that coordination with other sectors or agencies was an aspect that had a positive effect on budget absorption at Jember University. So that this research can be information to jember university about the determinant of budget absorption. Future study can add variable like an external factor for budget absorption.

Keywords: Budget; Absorption; University

JEL Classifications: G61; H61

Introduction

Budget absorption is a problem that occurs at the end of each fiscal year and becomes a hot topic to study (Sembiring et al., 2018). Governments in each country have an important role in managing state finances. One role is to oversee the movement of the state budget.

The problem that often arises in financial management is the low budget absorption target. The misappropriation of the budget absorption target is caused by unstable spending patterns, resulting in low absorption in the first semester / first quarter and piling up in the last semester / fourth quarter (Siswanto and Rahayu, 2010). These problems indicate that budget absorption is a feasible phenomenon investigated at this time (Sembiring et al., 2018) There are three theories that become the background of the need for good budget absorption, among others, accountability theory, institutional theory, and New Public Management theory. Stewardship theory is a theory that describes the relationship between satisfaction with organizational success (Donaldson and Davis, 1991) Institutional theory reinforces the explanation that individual and organizational actions are caused by exogenous, external, social, community expectations, and the environment. Kisaku (2017) reveals that organizations are under pressure from various social forces in order to complete and harmonize a structure and compromise of various interests, as well as building operational structures to achieve organizational goals.

The next theory is the New Public Management theory is a centralized management system with new management tools such as controlling, benchmarking, and lean management (Denhardt, J, V, 2003). New Public Management is generally understood as one of the approaches used in public administration where the NPM system applies the experience and knowledge gained in the world of management and other disciplines to improve the efficiency, effectiveness of public service performance in the modern bureaucracy. Thus based on this, it is fitting to be part of the government's actions to absorb the budget properly.

Based on the support of these theories, there are determinants that can cause the budget to be well absorbed. The determinants include planning, budget execution, procurement of goods and services, human resources, and coordination with other sectors or agencies. This result has been proven by previous studies examining the relationship between these determinants of budget absorption.

Hermawan (2018), and Nugroho & Alfarisi (2017), Heriyanto (2012) stated that planning affects the budget absorption delay. Implementation is a stage that is quite influential in the absorption of the budget. Good implementation is in accordance with the theory of accountability (stewardship theory) because the government must be able to become a steward of the community by implementing the implementation of good budget realization so that finally the budget can be absorbed properly. This result is in line with the study of Baitullah and Taufik (2019), Nugroho and Alfarisi (2017), and Siswanto & Rahayu (2010) that budget execution influences budget absorption. However, there are studies that show that budget implementation is not a major factor in budget absorption, such as Asmara's (2017) research, and Rifai, Inapty, & Pancawati (2016).

A system can run optimally if supported by good and quality human resources (HR). Likewise with budget management. This is closely related to the theory of accountability, where public relations as the principal and the government or public sector organizations as stewards is a relationship that is created because there is a human nature that can be trusted, responsible, and has high integrity and honesty (Nosihana & Yaya, 2016). This result is in line with the research of Sudasri (2016), Herriyanto (2012), Milasih (2012) which shows that the problem of human resources as a budget manager influences the delay in budget absorption, but these results are different from the research of Rerung, Karamoy, & Pontoh (2017) and Rifai, Inapty, & Pancawati (2016).

The procurement of goods and services also influences the absorption of the budget in accordance with the New Public Management Theory, where public sector organizations or work units are required to have more knowledge and experience in order to increase the effectiveness, efficiency, and performance of public services. These results are in line with research by Hermawan (2018), Heriyanto (2012) and Siswanto & Rahayu (2010) which show that procurement of goods and the effect on delays in budget absorption, but this study differs from Kurniawan (2012) due to the use of e-procurement systems and experience and knowledge possessed by human resources in the object under study is sufficient.

Coordination with other sectors or agencies is needed in order to harmonize policies, including budgeting (Nugroho & Alfarisi, 2017). The above description is very closely related to institutional theory, wherein

carrying out its duties and responsibilities public sector organizations need to pay attention to relations with other sectors and pay attention to regulations related to norms, organizational processes, and accountability of public institutions themselves. This result is also supported by research Nugroho and Alfarisi (2017) and Sulaeman et al. (2012) which states that the coordination factor with other sectors or institutions influences budget absorption. However, it is different from the research of Rifai, Inapty, & Pancawati (2016) which states that coordination with other sectors or agencies does not affect the delay of budget absorption in the NTB Provincial Government SKPD.

Based on the previous explanation, it is concluded that there is a determinant of budget absorption with inconsistent results so it is still very feasible to conduct research on this matter. Especially researchers interested in the University of Jember. Absorption of budget expenditures for goods and capital expenditure at the University of Jember has a low budget absorption pattern in the early semester / second quarter and an increase in budget absorption in the final semester / fourth quarter. Unstable shopping patterns at Jember University do not only occur in capital spending but also goods purchases also experience unstable shopping patterns. However, Jember University won the title as State University (PTN) in the Work Unit category (Satker) with the Best Financial Statements in Indonesia in 2018, for the budget category above 200 billion rupiahs. In line with the award, Jember University also won an award as the second best PTN Satker category in Indonesia in the implementation of 2018 programs, activities, and budgets. This shows that Jember University has been very good at absorbing the budget.

Therefore, based on previous research that is still inconsistent, we would like to conduct research on the second-best Satker in Indonesia in the implementation of the 2018 program, activities, and budget, namely the University of Jember. Therefore, we are interested in researching what factors can be influential factors in budget absorption. So, we are interested in conducting research with the title "Determinants of Budget Absorption at the University of Jember". This paper, next consist of literature review, research and methodology, result and discussion, and conclusion.

Literature Review

The theory of accountability (stewardship theory) is a theory that illustrates the relationship between satisfaction with organizational success (Donaldson and Davis, 1991). This theory explains how the contractual relationship between principal and steward is more focused on the end of result for the benefit of the organization. Accountability theory describes a situation where stewards are not motivated by individual goals, but rather prioritize their main outcome goals for the benefit of the organization.

The institutional theory perspective explains that organizations must be in accordance with the environment and practices to avoid failure because they are not superior to the situation of scarce resources (Kisaku, 2017). The institutional theory also reinforces the explanation that individual and organizational actions are caused by exogenous, external, social, community expectations, and the environment (Ridha and Basuki, 2012).

Planning is the first step of overall financial management activities followed by the stages of implementation, administration, reporting, accountability, and supervision (Yani, 2013). Planning work programs and activities into a unified whole with budget planning. This resulted in the planning of work programs and activities that would be in accordance with the availability of the budget in an organization both private and public (Nugroho & Alfarisi, 2017). Hermawan (2018), and Nugroho & Alfarisi (2017), Heriyanto (2012) stated that planning affects the budget absorption delay. However, Salwah pointed out that budget planning had no significant effect on budget absorption. Thus it is predicted that the planning will affect the absorption of the budget. Thus the hypothesis 1 (H1) in this study is H1: Planning influences budget absorption.

Effective and maximum budget execution will maximize the absorption of the budget itself (Baitullah & Taufik, 2019). This is in accordance with the theory of responsibility in which the existence of an institution will be visible and can be trusted by the community if it has acted in accordance with the public interest by carrying out its duties and functions appropriately. Good implementation is in accordance with the theory of accountability (stewardship theory) because the government must be able to become a steward of the community by implementing the implementation of good budget realization so that finally the budget can be absorbed properly. This result is in line with the study of Baitullah and Taufik (2019), Nugroho and Alfarisi (2017), and Siswanto & Rahayu (2010) that budget execution influences budget absorption. However, there are studies that show that budget implementation is not a major factor in budget absorption, such as Asmara's (2017) research, and Rifai, Inapty, & Pancawati (2016). Thus it can be predicted that the implementation of

the budget affects the absorption of the budget, then hypothesis 2 (H2) in this study are: H2: Budget execution affects budget absorption.

According to Sudasri (2016), every organization really needs to build quality human resources and have high competence. Human resource competence influences budget absorption. This indicates that good or bad HR competencies possessed by the work unit can affect the increase or decrease in the form of delays in budget absorption. This result is in line with the research of Sudasri (2016), Herriyanto (2012), Milasih (2012) which shows that the problem of human resources as a budget manager influences the delay in budget absorption, but these results are different from the research of Rerung, Karamoy, & Pontoh (2017) and Rifai, Inapty, & Pancawati (2016). Then it is predicted that human resources affect the absorption of the budget, thus hypothesis 3 (H3) in this study are: H3: Human resources (HR) affect the absorption of the budget.

Siswanto & Rahayu (2010) states that one of the factors causing delays in budget absorption is in the procurement of goods and services. Similar research was also carried out by Heriyanto (2012) and Hermawan (2018) were the results of the study explained that the problems of procurement of goods and services such as regulations that often change and the lack of socialization and the competence of Goods and Services Procurement Officers who were still weak affected the delay in budget absorption. Kurniawan (2012) has another opinion on this matter. Through his research results, Kurniawan (2012) explained that the process of procurement of goods and services has no effect on budget absorption. This is due to the use of the e-procurement system and the experience and knowledge possessed by human resources in the object under study are sufficient. Thus, it is predicted that the procurement of goods and services affects budget absorption, so hypothesis 4 (H4) can be formulated in this study: H4: Procurement of goods and services affects budget absorption.

Nugroho & Alfarisi (2017) states that the coordination factor with other sectors or institutions influences budget absorption. That is because in the coordination process there are several problems, which consist of; inconsistency of activity plans from other sectors or agencies as well as problems related to the speed of time in anticipating change. The above description is very closely related to institutional theory, wherein carrying out its duties and responsibilities public sector organizations need to pay attention to relations with other sectors and pay attention to regulations related to norms, organizational processes, and accountability of public institutions themselves. This result is also supported by research Nugroho and Alfarisi (2017) and Sulaeman et al. (2012) which states that the coordination factor with other sectors or institutions influences budget absorption. However, it is different from Rifai, Inapty, & Pancawati's research (2016) which states that coordination with other sectors or agencies does not significantly influence the delay in budget absorption in the NTB Provincial Government SKPD. Thus, it is predicted that there is an influence between the factors of coordination with other sectors or agencies on budget absorption, so the hypothesis 5 (H5) shown in this study is: H5: Coordination factors with other sectors or agencies have an effect on budget absorption.

Research and Methodology

The regulations used in this study are Jember University employees who are directly related and responsible for planning, spending, and preparing financial reports. The number is 63 people. The measured employee perceptions are the perceptions of each employee of Jember University on five test variables namely planning, procurement of goods and services, budget execution, Inventory Money, and organizational culture. The sampling technique used in this study was purposive sampling. The criteria or considerations that are employees who are directly associated with and responsible for the budget execution process imaginable in Jember University. the second Criteria is filling out a questionnaire completely and can be analyzed.

The method used is the survey method through questionnaires. The questionnaire in this study was prepared using a Likert scale. This scale uses five assessment points.

This study has already used the validity and reliability of the questionnaire items, and perform a multiple linear regression analysis to answer hypothesizes research. In this study has a regression equation can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Note: Y = Budget Absorption, α = Constant, β = Regression Coefficient, X_1 = Planning, X_2 = Budget Execution, X_3 = Procurement of Goods and Services, X_4 = Human Resources, X_5 = Coordination with Other Sectors / Institutions

Results and Discussion

Respondent characteristics used in this study include data on gender, age, position, job position, length of work, educational background, and respondent's knowledge regarding budget absorption in Jember University. The characteristics of the respondents are detailed in the following table

Table 1: Characteristics of Respondents

Characteristics	total	Percentage (%)
Gender		
Male	38	62.3
Girl	23	37.7
Age		
<25 years	2	3.3
25 - 35 years	12	24.5
36 - 45 years	23	37.7
> 45 years	21	34.4
Position		
BPP	14	22.8
Kasub	23	37.7
KKPBJ	1	1.6
Financial staff	23	37.7
Part		
Bag Planning & Collaboration	2	3.2
Bag Planning & Pronggar	3	4.8
BMN	7	9.7
Faculty Staff	15	22.7
Finance / Head Office	23	41.9
Finance and Staffing	7	11.3
Finance / Non-PNBP Budget	1	1.6
Postgraduate	1	1.6
Administration	2	3.2
Length of work		
<5 years	25	41.0
5-12 years	25	40.9
13-20 years	6	9.7
> 20 years	5	8.1
Education		
SLTA	10	15.4
Diploma	6	9.8
S1	36	59.0
S2	9	14.8
Knowledge of budget absorption in Jember University.		
Yes		
Not	45	73.8
	16	26.2
Total	61	100

Based on the table above, it can be seen that gender involvement in this study was dominated by 38 male respondents with a percentage of 62.3% while female respondents were 23 with a percentage of 37.7%. In addition, the majority of research respondents were employees at the University of Jember aged 36-45 years

and above 45 years, namely as many as 23 people (37.7%) and 21 people (34.4%), while the rest were employees with ages 25-35 years 12 people (24.5%) and less than 25 years as many as 2 people (3.3%).

The results of the questionnaire data processing also showed that the majority of employees at the University of Jember who were respondents of the research held positions as Head of Subdivision / Head of Sub-Division and Financial Staff, each of which numbered 23 people with a percentage of 37.7%, while the rest were employees with BPP positions of 14 people (22.8%) and KKPBJ as many as 1 person (1.6%). In addition, the majority of them are Finance Staff / Head Office as many as 23 people with a percentage of 41.9% and Faculty Staff as many as 15 people with a percentage of 22.7%. The majority of research respondents were also dominated by employees who had worked for 5-12 years and less than 5 years, namely as many as 25 people with percentages of 40.9% and 41% respectively, while the rest were employees who had worked for 13-20 years and above 20 years, as many as 6 people (9.7%) and 5 people (8.1%).

The results of data processing also showed that if the last formal education taken by the employees who were respondents were 36 people (59%) of S1 level, the rest took the last formal education with 10 people (15.4%) of senior high school, Diploma level of 6 people (9.8%), and S2 levels as many as 9 people (14.8%). The results also state that 73.8% of respondents or 45 people are employees who have knowledge of budget absorption in Jember University.

The questionnaire has been tested for validity and reliability and for the regression model has passed the classical assumptions of normality, heteroskedasticity, and multicollinearity. The results of the Determination Coefficient Test show the Adjusted R Square value of 0.106. This means that the dependent variable is influenced by the independent variable by 10%. This value indicates that the overall independent variable affects 10% of the dependent variable while the rest is influenced by other variables outside the model. The results of multiple linear regression analysis can be seen as follows

Table 2: Results of Multiple Linear Regression Analysis

Variable	Coefficient Regression	Sig.	Information
A constant	6,248		
X1	0.004	0.459	No effect
X2	-0,101	0.968	No effect
X3	0.083	0.083	No effect
X4	-0,016	0.617	No effect
X5	.191	0.040 *	Take effect

Note: * = significant below 0.05

Information X1 = planning, X2 = implementation, X3 = Human Resources, X4 = Procurement of goods and services, X5 = Coordination

Based on Table 2 shows the X1 variable has a t value of 0.004 and a significance value of 0.459 means that the significance value is more than 0.05, then the planning variable has no effect on the budget absorption variable. (H1 rejected). Based on Table 2 shows the X2 variable has a t value of -0.101 and a significance value of 0.968 means that the significance value is more than 0.05, then the budget execution variable has no effect on the budget absorption variable. (H2 is rejected). Based on Table 2 shows the X3 variable has a t value of 0.083 and a significance value of 0.968 meaning a significance value of more than 0.083, then the human resource variable has no effect on the budget absorption variable. (H3 is rejected). Based on Table 2 shows the X4 variable has a t value of -0.016 and a significance value of 0.617 means that the significance value is more than 0.05, so the procurement of goods and services does not affect the budget absorption variable. (H4 is rejected). Based on Table 2 shows the X5 variable has a t value of 0.191 and a significance value of 0.040, meaning that the significance value is less than 0.05, then the coordination variable with other sectors or agencies has a positive effect on the budget absorption variable. (H5 received).

Based on hypothesis testing, budget absorption is influenced by coordination with other sectors or agencies and is not influenced by planning, budget execution, human resources, and procurement of goods and services. Planning work programs and activities into a unified whole with budget planning. Planning in budgeting at the University of Jember was not proven to be able to influence budget absorption. Thus,

planning is proven not to confirm the theory of accountability (stewardship theory) and the principles of the New Public Management theory because good budget planning is not able to make the budget absorbed properly. This result certainly contradicts some previous studies such as Hermawan (2018), and Nugroho & Alfarisi (2017), Heriyanto (2012) but supported by Salwah research (2019) which shows that budget planning has no effect on budget absorption. This result occurred because some respondents agreed that undercooked and accountable planning could interfere with the absorption of the budget, but in reality, the planning carried out by the University of Jember was very good, because it was proven that Unej was the second-best working unit in Indonesia in implementing programs, activities, and the 2018 budget, this shows that budget planning has been very good, so it has no effect on budget absorption.

Budget execution at Jember University has no effect on budget absorption. This is contrary to the theory of accountability (stewardship theory) because the government must be able to become a steward of the community by implementing the implementation of good budget realization so that eventually the budget can be absorbed properly. This result contradicts the research of Baitullah and Taufik (2019), Nugroho and Alfarisi (2017), and Siswanto & Rahayu (2010) that budget execution influences budget absorption. However, there are studies that show that budget execution is in line with research by Asmara (2017), and Rifai, Inapty, & Pancawati (2016). This result occurs because the implementation of the budget at the University of Jember has been very good because Unej is the second-best workforce in Indonesia in the implementation of the 2018 program, activities, and budget, this shows that the implementation of the budget is very good, so there is no effect on absorption the budget.

Human resources have no effect on budget absorption. This is contrary to the theory of accountability, where public relations as the principal and the government or public sector organizations as stewards is a relationship that is created because there is a human nature that can be trusted, responsible, and has high integrity and honesty (Nosihana & Yaya, 2016). This result contradicts the research of Sudasri (2016), Heriyanto (2012), Milasih (2012) which shows that the problem of human resources as a budget manager influences delays in budget absorption, but these results are supported by research by Rerung, Karamoy, & Pontoh (2017) and Rifai, Inapty, & Pancawati (2016). This result is because the level of education of the respondents turned out to be very good, namely, 59% had S1 education and 14.8% had S2 education, and work experience of more than 5 years -12 years reached 81.9%, so that human resources in implementing the budget, already very capable and very experienced, which is also proven by having received the second-best award in Indonesia in the implementation of programs, activities, and budget in 2018. These results indicate that the human resources at Unej are already very good, so they do not affect budget absorption.

Procurement of goods and services at the University of Jember also has no effect in absorbing budgets that are in conflict with the New Public Management Theory, where public sector organizations or work units are required to have more knowledge and experience in order to increase the effectiveness, efficiency, and performance of public services. This result contradicts the research of Hermawan (2018), Heriyanto (2012) and Siswanto & Rahayu (2010) which shows that procurement of goods and the effect on delays in budget absorption, but this study is in line with Kurniawan's (2012) research due to the use of e-procurement systems and experience and knowledge possessed by human resources in the object under study is sufficient. This result is supported by the results of the respondents' answers that no one mentioned that the procurement of goods and services is a factor that can affect the absorption of the budget.

Coordination with other sectors or agencies is needed in order to harmonize policies, including budgeting (Nugroho & Alfarisi, 2017). Coordination proved to be a factor influencing budget absorption at Jember University. This result is also supported by research Nugroho and Alfarisi (2017) and Sulaeman et al. (2012) which states that the coordination factor with other sectors or institutions influences budget absorption. However, it is different from the research of Rifai, Inapty, & Pancawati (2016) which states that coordination with other sectors or agencies does not affect the delay in budget absorption in the NTB Provincial Government SKPD. This result is supported because coordination is an external factor so that even though UNEJ has done well in carrying out budget absorption if other agencies are late it will greatly affect the budget absorption process.

Conclusions

This study aims to prove that there are determinants in the absorption of the budget studied by examining many factors including planning, budget execution, human resources, and procurement of goods and services and coordination with other sectors or agencies. The results show that budget absorption is

influenced by coordination and is not influenced by planning, budget execution, human resources, and procurement of goods and services.

The cause of planning, budget execution, human resources, and procurement of goods and services is a factor that does not affect the absorption of the budget is Unej is the second-best satker in Indonesia in implementing 2018 programs, activities and budgets, this shows that budget planning is very good, so it does not affect the absorption of the budget, the implementation of the budget is very good, so there is no effect on the absorption of the budget, human resources in Unej are very good, so it does not affect the absorption of the budget, and the procurement of goods and services is very good. Coordination proved to be a factor influencing budget absorption at Jember University. This result is supported because coordination is an external factor so that even though UNEJ has done well in carrying out budget absorption if other agencies are late it will greatly affect the budget absorption process.

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