



**The 13<sup>th</sup> Malaysia-Indonesia International Conference on Economics  
Management and Accounting (MIICEMA) 2012**

**“ASIA EMERGING ECONOMY TOWARD  
GLOBAL ECONOMIC INTEGRATION”**

Organized by

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## *Greetings from Dean of Faculty of Economics, Sriwijaya University*

Dear participants of the Miicema 13th - 2012 Conference,

On behalf of the Faculty of Economics, Sriwijaya University, we would like to welcome you to Palembang, Indonesia for the Miicema 13th Conference, 18th-20th October 2012.

We are excited organize our thirteenth Miicema conference in Palembang at Sriwijaya University. Sriwijaya University is States University in South Sumatera, has 10 faculties and 2 campuses. One is located at Bukit Besar in Palembang and another campus is located on 712 ha area of Indralaya, Ogan Ilir. This conference is really support us to be a “world class university”.

The conference bring together scholars and practitioners who interested to present theirs papers in area of economics, management and accounting. Participants found an excellent opportunity for presenting new research, exchanging information and discussing current issues. We believe that this conferences will improve further the development of knowledge in our fields. This opportunity could be used as a way to broadening their international networks.

We regret that we were unable to accept more paper than we have. In this conference, 163 papers were presented. In addition, based on the contribution of the paper to the field, the Miicema Committee has selected three papers for the best paper award.

Finally, I would like to thank our sponsors for their generous financial support and valuable collaboration. I would also thank all of the presenters, participant, board members, and keynote speakers.

I hope you enjoy the conference and wish a pleasant and memorable stay in Palembang.

Best Regards,  
Dean of Economic Faculty,  
Sriwijaya University

Prof. Syamsurijal AK, Ph.D

## MESSAGE FROM CONFERENCE CHAIR

Welcome to The 13<sup>th</sup> Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA) 2012

The Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA) aims to stimulate interest in economics, management and accounting research and to encourage discussion on those related issues with special reference to ASEAN countries. The conference has been held for 13 times in this year. As time goes on, the number of MIICEMA members increase and it also tries to broaden the scope of collaboration to include academic matters amongst others.

The 13<sup>th</sup> MIICEMA 2012 is hosted by Faculty of Economics, Sriwijaya University in collaboration with UKM, IPB, UNPAD, UNSYIAH, UNIB, UMS, UNJ, UNILA, UPI (YAI) AND STIE (YAI). of MIICEMA and. The association aims to play supportive role in promoting Palembang as an international city.

MIICEMA has been successfully organizing annual conferences in collaboration with those higher learning institutions mentioned. The support from academicians, researchers and business practitioners is clearly evident from the increasing number of papers received by organizers this year. This year a total of more than 220 abstract and 163 full papers were received and most of them will be presented.

I would like to thank and congratulate the Rector of Sriwijaya University, Dean of Faculty of Economics for their support, Ministry of Finance of Republic of Indonesia for their support financially, South Sumatera Government, Palembang City Municipal and other sponsors i.e PT. BUKIT ASAM, PT. SEMEN BATURAJA, PT. PUSRI, BANK MANDIRI, BANK SUMSELBABEL, BANK BNI, MITRA ADIGUNA, AJB BUMIPUTERA, for their finance support. Last but not least I would like to thank to paper writers, participants and organizing committee for your support.

Isnurhadi, Ph.D  
Conference Chair  
October, 2012

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## **THE EFFECTS OF BUDGET QUALITY ON BUDGET CONTROL: KNOWLEDGE OF BUDGET AS MODERATING VARIABLE**

By : Robinson

### **ABSTRACT**

There are two purposes of this study, first, to examine some effects of budget qualities of goal clarity, evaluation and accuracy on budget control effectiveness. Second, this research was tested effect of knowledge of budget as moderating variable on relation between budget qualities and budget control effectiveness. In practice, the results of this study contribute for local parliamentarian and local government when they prepare the budget.

By purposive sampling method, this study used 89 data that being collected from 89 parliamentarian (members of budget committee) on 9 regency in Bengkulu Province. The statistical analysis is based on linear regression to test first hypothesis and interaction analysis or moderated regression analysis (MRA) was used for analysis second hypothesis.

The results show that goal clarity, evaluation, and accuracy tend to have significant effects on budget control effectiveness. The interaction analysis result show effect of knowledge of budget on relation between budget quality and budget control effectiveness were found to be weak or insignificant. Knowledge of budget, furthermore, were found to have significant influence on budget control effectiveness.

### **INTRODUCTION**

Consequences of the implementation of regional autonomy based on Undang-Undang (UU)No. 22 and 25 in 1999 (amended by UU no. 32 and 33 in 2004) led to a change in the financial management area. These changes include the need to budgeting reforms. The reform process includes the preparation, adoption, implementation and accountability of the budget (in the subsequent discussion, the budget in this study is the local government revenue and expenditure budget (APBD).

The main aspects of budgeting reform is a change from the traditional budget to performance budget. The change from traditional budget to performance budget is an attempt to develop a more systematic approach in the public sector budget planning. Thus, the performance is essentially approach to address the weaknesses that were found in the traditional budget, particularly the weakness caused by the absence of benchmarks that can be used to performance measure in achieving the goals and objectives of public service.

Based on the above description, it can be concluded that changes in the areas of financial management is a logical consequence of the implementation of regional autonomy, and calls for reform in this budget that gave birth to a change from the traditional budget to performance budget. So the key words is change it all of the demands to produce more budget quality, which is performance-based budgeting. At the next stage, the budget quality is just not enough to guarantee success in achieving

objectives and targets have been set. In this case there are at least three main aspects that can support the success to achieve the goals and objectives; budget monitoring, control and inspection (Mardiasmo, 2001).

Mandated in accordance with UUNo. 22 in 2003 (about the arrangement and position of the MPR, DPR, DPD and DPRD) which states that the District / City have a duty and authority to supervise the implementation of local regulations and other laws and regulations, regents / mayordecisions, budget, local governments in implementing the policy of regional development programs, and international cooperation in the area. Accordingly, in the Decree of the Minister of Home Affairs No 29 in 2002 on guidelines for the management, accountability and financial control asserts that in order to ensure the achievement of predetermined targets, legislative monitoring over budget implementation.

Monitoring by the Parliament is to be done since the planning stage, not only at the stage of implementation and reporting. This is important because in the era of regional autonomy, Parliament has the authority to determine the direction and general policy (Mardiasmo, 2001). In order to optimize the functions and responsibilities in the control of the budget, the Parliament would be required to have adequate knowledge and comprehension on the concept of performance budgeting and the regulations related to the budget.

Knowledge of Parliament member on the budget is important to be increasingly if the mechanisms associated with budget preparation and adoption of the present day, that the mechanism of budget discussions at each stage still has many limitations for the determination of planning and budgeting process that is supported by actually applying the test fairness, relevance and validity test of the data was used to compile the budget. That happens because in this mechanism the DPRD only able to carry out verbal verification of the reasons behind the numbers presented (Basuki, 2001). If Parliament member is weak in the planning stages, it is very possible at this stage of implementation will have a lot of irregularities, whereas the function of supervision carried out by the Parliament against the executive are also strongly associated with the implementation phase of the budget itself (Mardiasmo, 2001).

Based on the above, it can be concluded that in carrying out the functions and authority in controlling the budget, legislators are faced with two potential problems that the internal problems in terms of budget and lack of knowledge about the external issues that do not meet the quality criteria of the budget as a performance budget, so the question in this study is whether the quality of the budget affect the budget control by Parliament, and whether the effect is moderate by the knowledge of legislators about the budget

## **RESEARCH DESIGN**

### **Types and Data Collection Method**

The data used in this study is the primary data, were obtained by the direct delivery of questionnaires to the respondents in the local parliament of Bengkulu Province.

### **Samples and Criteria for Determining the Sample**

The population of this study were all members of Parliamentat district and city of Bengkulu Province. By using purposive sampling method, the sample selected in this study were all members of the parliament budget committee in a district and city of



Bengkulu Province. The reason for the sample was chosen because all members of the parliament budget committee is directly involved in the process of preparation, approval, and control of the budget. Also, the reason why all members of the parliament budget committee and the municipal district, Bengkulu Province be the respondent is to obtain a more valid research results or no bias.

### **Variables Measurement Quality of Budget**

To measure the quality of the budget refers to the characteristics of the research budget by Kenis (1979) and Collins (1978), but in this study to measure the quality of the budget, both the characteristics and the instruments used will be an adjustment and modification, given the differences in the objects to be studied. In consideration of the respondents in this study were members of parliament (legislative) parties outside the government (executive) that make up the budget, as well as considering various regulations related to the budget, then the characteristics of the budget that will be used to measure the quality of the budget are (1) the clarity of the budget (2) evaluation of the budget, and (3) the accuracy of the budget, while other characteristics such as participation, feedback and level of budget difficulty is that the executive (government) so it can not be measured by this study.

Furthermore, to measure the three characteristics above budget, done by modifying the instrument used by Kenis (1979) and Collins (1978), namely through the adjustment based on the regulations related to the budget, particularly Decree No Minister of the Interior. 29 in 2002 (about guidelines for the management, accountability and supervision of local finance and budgeting procedures, the implementation of the financial administration and preparation of budget calculations) is the reference in penyusunan budget until 2005. From the results of modification and development of instruments, to measure the clarity of the budget target using 8 item question, the evaluation of the budget items used 7 questions, and for the accuracy of any budget item question 5.

### **Knowledge About the Budget**

Measurement instruments is done by asking the budget knowledge and understanding of the knowledge of legislators about the proposed budget / budget in the context of performance-based budgeting. This variable by using a 10 item dukur questions developed by the authors based on the results of investigation, observation of legislators and legislative documents, government regulations and ministerial decrees related to the budget. The whole question items were scored from 1 to 5 Likert scale.

### **Budget Control**

Budget control was measured using a questionnaire developed by the author with reference to the Regulation on supervision, and considering the functions of supervision at every stage of the budget from planning, implementation up to the reporting stage. This instrument uses 10 items that asked the question of surveillance activities conducted by each member of parliament at every stage of budgets, using measurements with a 5-point Likert scale score of 1 for the choice never to point 5 for state control activities are always done.

### Test Statistics

There are two statistical models was used to test each hypothesis in this study:

1. Multiple regression analysis was used to test the hypothesis 1 (H1), the regression equation can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description:

a = constant (intercept)

Y = Budget Controlling

X1 = budget Clarity

X2 =budget accuracy

X3 =budget Evaluation

b1, b2, b3 = regression coefficient

2. Interaction test, which is used to test the hypothesis 2 (H2)

InteractionsTest, or often called the Moderated Regression Analysis (MRA) is a special application of linear regression where the regression equation contains elements of the interaction (multiplication of two or more independent variables) (Priest, 2005). To test the influence of knowledge of the budget variables in the relationship between the quality of budgeting and budget control, then the regression equation can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_1X_4 + b_6X_2X_4 + b_7X_3X_4 + e$$

Description:

Y =Budget Control

X1 = Clarity of budget

X2 = The accuracy of the budget

X3 = Evaluation of the budget

X4 = Knowledge of the Budget

X1X4 = X1 and X4 Interaction

X2X4 = X2 and X4 Interaction

X3X4 = X3 and X4 Interaction

a = constant (intercept)

b1, b2, b3, b4, b5, b6, b7 = the regression coefficient

Multiplication variables between X1 and X4, X2 and X4, X3 and X4 is a moderating variable that describes the influence of moderating variables on the relationship X4 X1, X2, X3 and Y. While the variables X1, X2, X3 and X4 is the direct influence of the variables X1, X2, X3 and X4 of the Y. Criteria for determining the variable knowledge of the budget as a moderating variable in relation to the quality of budgeting and budget control, if the coefficient b5, b6 and b7 significant at 0.05 or 0.10 level.

## DATA DESCRIPTION

### Descriptive Statistics

To provide an overview of the research variables (participation in budgeting , delegation of authority and managerial performance) used descriptive statistics table to shows the number range of theoretical and actual range, on average, and standard deviations in Table 1.

**TABEL 1**  
**Descriptive Statistics**

Variabel	n	Theoretical Range	Actual Range	Average	Deviation Standart
Budget Clarity (X1)	89	8 – 40	11 - 40	30,69	5,52
Budget Accuracy (X2)	89	5 – 25	12 - 25	18,66	2,87
Budget Evaluation (X3)	89	8 – 40	8 - 40	34,35	4,65
Knowledge of budget (X4)	89	10 – 50	25 - 50	38,87	4,66
Budget control (Y)	89	8 – 40	19 – 40	31,06	3,94

Based on the above descriptive statistics, the clarity of the budget according to the respondents is clear, that can be seen from the average value of 30.69. Which shows that the average respondent to answer with the answer "agree" statement about the clarity of each budget year 2005. With an average of 18.66 for the variable accuracy of the budget, according to the respondents indicate that the 2005 budget in the District / City of Bengkulu Province is quite accurate. In addition to the above two variables, the benchmark set by the variable quality of the evaluation budget budget, for this variable is the average value of 34.35 this suggests that the evaluation activities undertaken by respondents proposed budget is good enough

Furthermore, for the knowledge variable legislators about the budget figures show an average of 38.87 this means their knowledge is a good budget. Control variables have the budget by an average of 31.06 indicated that the effectiveness of surveillance conducted by the respondents to the budget has been quite effective.

**Data normality**

Testing the normality of the data is done using Kolmogorof-Smirnof Test at alpha of 5%. If the significance of the test-Smirnof Kolmogorof Test is greater than 0.05 means that the normal data. Summary of test results can be seen in table 2 below:

**TABLE 2**  
**Normality Test Results**

		UNSTANDARDIZED RESIDUAL
N		89
Normal Parameters	Mean	.0000000
	Std. Deviation	3.09387064
Most Extreme Differences	Absolute	.114
	Positive	.065
	Negative	-.114
Kolmogorov-Smirnov Z		1.079
Asymp. Sig. (2-tailed)		.195

From the results of normality test of the data above, it is known that the Kolmogorov-Smirov is significant in 1.079 and 0.195 that means the p-value was greater than the confidence interval (0.05) and this indicates the data are normally distributed residuals.

### Hypothesis testing and discussion

#### Hypothesis 1.

Examine the direct effect the quality of budget on control of the budget which is expressed as follows: The quality of the budget (the clarity of the budget target, the evaluation of the budget, and the accuracy of the budget) have a positive effect on the budget control. Statistical model used to test this hypothesis is a multiple regression. The results of data processing by regression analysis can be seen in Table 3 below:

**TABLE 3**  
**REGRESSION ANALYSIS RESULTS**

Variabel	Beta Coefficient	Coeffisient value	Standar error	t-value	Probability
Constanta	(a)	13,717	3,512	3,906	0,000
Clarity	(b1)	0,054	0,091	0,606	0,546
Accuracy	(b2)	0,474	0,166	2,862	0,005
Evaluation	(b3)	0,198	0,085	2,333	0,022
R <sup>2</sup> = 0,241 ; n = 89; F= 8,999; Sig. = 0,000					

The results of regression analysis in Table 3 above shows the value of the coefficient for each independent variable that are of clarity the budget, budget evaluation and the accuracy of the budget in a row for 0.054, 0.474, 0.198 and with a significance level of each are 0546, 0005, 0022. Thus when viewed from the level of significance for the clarity of the budget variables had no significant effect on the budget control (Prob.Sig.> 0.05). As for the variable accuracy of the budget and budget evaluations have a significant effect on the budget control (Prob. Sig. <0.05).

In Table 3 also can be seen that from the ANOVA test or F test, F value obtained by calculating the probability of 8.999 with P.value 0.000. Because the probability is smaller than 0.05 then the regression model can be used to predict the budget control variables, or in other words that the variable budget clarity, accuracy of the budget and budget evaluation jointly affect budgetary control. Thus the results of this study received a hypothesis which states that the quality of the budget (the clarity of the budget, budget evaluation, and the accuracy of the budget) has a positive effect on the budget control. It also said the problem while meeting the first objective in this study.

#### Hypothesis 2

The study also examined the effect of the knowledge of budget on the relationship between budget quality with budget control is expressed as follows: Knowledge of the budgetary effect on the relationship between the quality of budgeting and budget control. As mentioned earlier, to examine the effect of knowledge of the budget in the relationship between quality of budget and budget control is done by testing the interaction, while the interaction between the variables of test results as a whole can be seen in table 4 below:



**TABLE 4**  
**INTERACTION TEST RESULTS**

Variabel	Beta Coefficient	Coefficien t Value	Standar Error	t-Value	Probability
Constanta	(a)	45,738	20,067	2,279	0,025
Clarity (X1)	(b1)	- 0,513	0,473	-1,083	0,282
Accuracy (X2)	(b2)	0,131	1,019	0,129	0,898
Evaluatiion (X3)	(b3)	- 0,518	0,439	-1,178	0,242
Knowledge (X4).	(b4)	- 0,657	0,546	-1,203	0,233
X1*X4	(b5)	0,013	0,013	0,989	0,326
X2*X4	(b6)	0,003	0,026	0,133	0,895
X3*X4	(b7)	0,017	0,013	1,362	0,177

The Interaction test results above, has obtained value of coefficient of determination of 0.422 which means that 42.2% variation in budget control can be explained by variations in the independent variables (clarity, accuracy, evaluation and knowledge of the budget) and the interaction between the knowledge of the budget with clarity, accuracy and evaluation of the budget. While the rest, amounting to 57.8% discribe by other factors outside this model.

Furthermore, from Table 4 above also note that the results of Anova test or F test has calculated F value 8.444 with a significance level 0.000. Because the probability of significance is smaller than 0.05 then the regression model can be used to predict the effectiveness of budget control, or it can be said that taken together all the independent variables significantly influence on the budget control.

Based on individual parameter significance test (t test), seven variables included in the regression, all of them have no significant effect ( $p > 0.05$ ), including the variable  $X1 * X4$ ,  $X2 * X4$ ,  $X3 * X4$  is an interaction between clarity , accuracy and budget evaluation of the knowledge of the budget. Therefore we can conclude that the variable knowledge of the budget is not a moderating variable. Variables of knowledge about the budget can be considered as moderating variable if the probability level of significance of each  $X1 * X4$ ,  $X2 * X4$ ,  $X3 * X4$  is smaller than 0.05.

The conclusion is at once rejected the notion that knowledge about the budget as a moderating variable in the relationship between the quality and effectiveness of budget control, so the results of this study do not accept hypothesis 2. Hair (1998) states if the interaction effect was not statistically significant, the influence of these variables are independent. Because the interaction of the test results do not prove to be moderating variables, the variables of knowledge about appropriate or possible budget consistent with a previous study by Rini (2002) that is as independent variables.

Although the results of this study indicate that knowledge of the budget proved to act as a moderating variable in the relationship between the quality of budgeting and budget control, but in practice the increase in knowledge of legislators about the budget is still important because the results of the regression in testing of hypothesis 2 suggests that the knowledge of the budgets have a significant direct effect on both the quality of the budget and budget control. Thus knowledge of the budgetary impact either directly or indirectly on the effectiveness of budget control. In addition to improved understanding of the budget must also be continuously carried out by members of Parliament considering the number of rules (laws and regulation) as well as changes to

the rules relating to the practice of preparing and monitoring budgets.

## CONCLUSION

The results of testing the hypothesis 1 shows that the quality of the budget (clarity, and accuracy of evaluation) had a significant effect on the budget control. This study thus accept the hypothesis 1, which means the quality of the budget affect (enhance) the effectiveness of the supervision carried out by members of parliament on the budget. Based on the analysis of the interaction test in testing hypothesis 2, the theoretical results of this study support the hypothesis that high-quality budget will have a positive impact on the budget control if it is supported by a good knowledge of the budget. This is evidenced from the results of direct regression between the variables of knowledge about the budget to the budget control variables, where the results indicate a positive and significant influence. Although there is a relationship and influence gained knowledge of the budget in the relationship between budget quality and budget control, but the relationship was not significant. So that the results of this study concluded that the variables knowledge about the budget are not as a moderating variable in the relationship between the quality of the budget to budget control.

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