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Table of Contents

3

SUB THEME
HUMAN RESOURCES MANAGEMENT

WEDNESDAY, OCTOBER 9th 2013

ROOM : CEMPAKA	TIME : 13.00-14.30 PM

MODERATOR
Dr. Ir. Lukman M.Baga, MEc

13. THE INFLUENCES OF LEADERSHIP ROLE, MOTIVATION AND EMPLOYEES COMMITMENT TOWARD EMPLOYEE'S PERFORMANCE AT THE DEPARTMENT OF MINES AND THE ENERGY OF NORTH BENGKULU DISTRICT
Praningrum, Melva Hero, and Syaiful Anwar

14. THE RELATIONSHIP BETWEEN TRANSFORMATIONAL LEADERSHIP CHARACTERISTIC, ORGANIZATIONAL COMMITMENT, AND JOB SATISFACTION OF THE EMPLOYEES OF FOUR STATE-OWNED BANKS IN PONTIANAK, WEST KALIMANTAN
Ilzar Daud

15. COMPREHENSIVE PERFORMANCE MEASUREMENT SYSTEMS AS A PROCESS OF ROLE CLARITY AND PSYCHOLOGICAL EMPOWERMENT: HOW THEY CAN REDUCE JOB TENSION AND IMPROVE MANAGERIAL PERFORMANCE
Fransiskus E. Daromes

16. MODEL OF SMEs PERFORMANCE IMPROVEMENT THROUGH THE DEVELOPMENT OF HUMAN CAPITAL AND SOCIAL CAPITAL
Anggraini Sukmawati, Lindawati Kartika, M. Sjamsun, Fauzan

17. EFFECT OF HUMAN RESOURCES, CEILING BUDGET, AND THE QUALITY OF REGULATION CHANGES IN LOCAL GOVERNMENT PROVINCIAL BUDGET BENGKULU
Lismawati, Dita Try Maliza

18. THE ORGANIZATIONAL COMMITMENT ON RELATION BETWEEN BUDGET PARTICIPATION AND MANAGERIAL PERFORMANCE
Isma Coryanata

EFFECT OF HUMAN RESOURCES, CEILING BUDGET, AND THE QUALITY OF REGULATION CHANGES IN LOCAL GOVERNMENT PROVINCIAL BUDGET BENGKULU

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Abstract

This study is about the effect of human resources, budget ceilings, and regulatory changes to the quality of the government's budget Bengkulu province. The objective of this study was to determine the effect of human resources, budget ceilings, and regulatory changes to the quality of the government's budget Bengkulu province. The samples in this study were part of the staff or employees of financial planning and reporting on education each selected by purposive sampling in Bengkulu provincial government.

The method used to test the hypotheses is multiple regression. Results of this study indicate that human resources affect the quality of the government budget, while the budget ceiling and regulatory changes do not affect the quality of the government's budget.

Contribution of this study is that the study can be used as input for local governments in the development and improvement of the quality of the budget generated by the local government of Bengkulu province.

Keywords: Human resources, budget ceilings, regulatory changes, the quality of the government's budget.

1. INTRODUCTION

1.1 Background

Based Permendagri No. 13 of 2006 on Guidelines for Financial Management that the government has a duty and responsibility are important in managing a quality budget useful for the people's welfare. One of the bentu of responsibility can be seen from the preparation of the budget of the government in this budget. To compose a quality sutau budget, needs to be supported by a variety of factors, namely human resources therein includes three things: competence, knowledge, and motivation, budget ceilings, and changes in government regulations.

Human resources is a very important factor for any organization, not just in the private sector, but also in the public sector (government). They should have the competence, knowledge and skills are adequate in the field to do any work, especially in preparing the budget. In preparing the budget, not just the competence and knowledge of human resources is needed, but large or small motivation possessed by the human resources in their work.

In the preparation of the budget, the budget ceiling is no stranger heard, the budget ceiling limit is the highest amount of dollars or ceiling / budget limit that can be budgeted by each on education. The budget ceiling is important, because it is a benchmark maximum budget on education as a reference is given to the preparation of RKA on education. According Puttri (2011) who conducted a survey in the field found that budget ceilings made by the officials on education has a limited number and they are also facing problems on a priority scale of activities that have been developed subsequently trimmed by the authorities (the legislature). Though these activities are needed at that time and shall take precedence.

Changes in government regulation is not a new thing anymore, especially regulations concerning the budgeting guidelines. Would normally frequent regulatory changes in its budget every year. With the regulations change often often make the regulatory apparatus to be confused which one should be used in preparing government budgets.

Djadja (2009) in his study with respect to the regulatory changes in the areas of financial management country / region, has conducted an analysis of the development of human resource policies specifically related to the financial management area. Of the analysis indicate that human resources regional financial organizers not been managed well. Alif (2010) conducted a study on the effect of knowledge, regulation and behavior of employees towards quality of budget preparation. The results show that only the employee behaviors that affect the quality of budget preparation.

Puttri (2011) conducted a study on the effect of competence and motivation of the quality of the regulatory budget as moderation. The result is not only competence, motivation and existing regulations that affect the quality of the budget, but in this study also found that the size of the budget ceiling, trimming and regulatory priorities are likely to change any time making apparatus to be confused in preparing a quality budget.

1.2 Problem Formulation

1. Is there a human influence on the quality of local government budgets Bengkulu Province?

2. Is there a budget ceiling effect on the quality of local government budgets Bengkulu Province?

3. Whether there are significant changes in the regulation of the quality of local government budgets Bengkulu Province?

1.3 Research Objectives

1. To empirically examine the effect of human resources to quality budget Bengkulu Provincial Government.

2. To empirically test the effect of budget ceilings on the quality of Bengkulu Provincial Government budget.

3. To empirically test the effect of regulatory changes on the quality of Bengkulu Provincial Government budget.

2. LITERATURE

2.1 Budget Quality

Mardiasmo (2002) budget is a statement of the estimated performance to be achieved over a period of time stated in the financial size, while budgeting is a process or method to prepare a budget. Kenis (1979) stated that the quality of the budget can be grouped into two factors, namely:

1. Clarity of the budget, the budget is drafted should include clear information on all matters contained in the budget, such as the clarity of the items cost, income (in this case called the inputs, outputs, results and outcomes) should be formulated specifically , clear, and understandable by people who betanggungjawab to develop and implement.

2. Accuracy and budget targets, the budget must be on time in the process, proper allocation

   and calculation, should also contain information regarding the beneficiary groups of the budget.

2.2 Human Resources

Quality of human resources should have some components that support in it, the components of which form of competence, knowledge, and motivation. Competence has the same meaning as capability (ability). Someone competent is someone who has the skills, knowledge and expertise to do things efficiently and effectively. Based on Government Regulation No. 101 of 2000 on Job Training civil servants, that competence is the ability and characteristics possessed by a civil servant in the form of knowledge, skills and attitudes necessary behavior in his duties.

Notoatmodjo (2007), knowledge is the result of this idea and after the conduct of the particular object sensing. Sensing occurs through the five senses, the senses of sight, hearing,

smell, taste and touch. A large part of human knowledge acquired through the eyes and ears. Motivation in general is a big boost from within yourself to achieve something she had dreamed of, motivation is one of the psychological phenomenon that exists within every human being according Suprihanto, et al (2003) motivation is a complex problem in the organization, because the needs and desires of each member organization different from one another. It is different because every member of an organization is unique biologically and psychologically, and develops on the basis of different learning processes.

2.3 Budget Ceiling

Permendagri No. 21 of 2011 Priorities and Budget Ceiling is a benchmark program design and maximum priority given to on education budgets for each program as a reference in the preparation of RKA-on education before the Parliament agreed. According Permendagri No. 21 In 2011 the systematic design and Ceiling Budget Priorities compiled by stages: a) determining the scale of regional development priorities, b) determine the program priorities for each business that is synchronized with national priorities and programs listed in the Government Work Plan each year; and c) prepare the budget ceiling for each program / activity. Substantially Priorities and Budget Ceiling design includes revenue receipts and revenue funding, local spending priorities, budget ceilings based government affairs and programs and activities, and financing plans.

2.4 Changes in Regulation

In general, regulations or rules is something agreed upon and bind a group of people / institutions in order to achieve a goal in life bersama.Perubahan regulation or regulatory changes often take place in the government, either because there are no rules governing a particular matter or change regulations old with the new so that the implementation of activities in the government goes according to existing regulations and uniform across the region with other regions.

Sumardi (2011) implementation of financial management, each year is always confronted with changes and adjustments, due to regulations, issued by the central government. Such as the Minister of Home Affairs Regulation No. 59 of 2007 and the Minister of Home Affairs Regulation No. 21 Year 2011 concerning the Second Amendment to the Minister of Home Affairs Regulation No. 13 Year 2006 on Regional Financial Management Guidelines, Minister of Home Affairs Regulation No. 22 of 2011, On Budgeting guidelines for Fiscal Year 2012 and Home Affairs Regulation No. 37 Year 2012 on guidelines for Preparing Budget for Fiscal Year 2013. These rules are set each year as the implementation of the provisions of Article 34 paragraph (2) of Government Regulation No. 58 Year 2005 on Regional Financial Management.

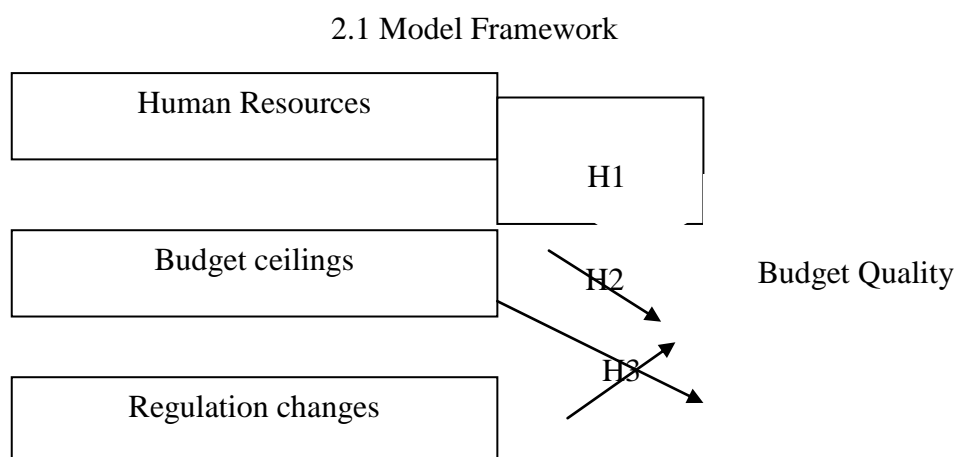**2.5 Research Hypothesis**

The hypothesis proposed in this study are:

H1: Human resources has a positive effect on the quality of the budget.

H2: Ceiling budget has a positive effect on the quality of the budget.

H3: Changes in regulations positive effect on the quality of the budget.

2.6 Framework Figure

2.1 Model Framework

3. METHODS

3.1 Population and Sample

The population in this study were all the staff part of the planning and financial reporting in each SKPD in local governments (LGs) region of Bengkulu province. The selection of samples for each segway will be the location of the research that is by random draw names on education to be sampled, each on education will be numbered according to the order numbers in the table. While the sampled respondents were selected based on several criteria (purposive sampling). Criteria used in this sample is a sample of highly educated staff at least a Diploma III (D3), have experience of working in the areas of planning and budgeting at least 1 (one) year, and had never received training on planning and budget peyusunan.

3.2 Research Variables and Operational Definition of Variables

3.2.1 Dependent Variables

In this study, the dependent variable (the dependent variable) is the quality of the budget. As for the quality of the budget in this study include:

1) Clarity of the budget, namely whether the budget is in the stack contains all the information that is clear on matters contained in the budget, such as the clarity of the items cost, income (in this case called the inputs, outputs, results and outcomes) should formulated specific, clear, and understandable by people who betanggungjawab to develop and implement.

2) Accuracy and budget targets, appropriateness of the budget here are categorized by several indicators such as timeliness (whether made budget completed on time and to budget discipline), the allocation and calculation accuracy in every budgetary items (ie income and expenditure calculations to be exact), and must targeted the distribution budgets contain information regarding the proper and targeted groups of beneficiaries budget.

Instruments to measure the quality variable budget consists of 14 questions using a scale likers.

3.2.2 Independent Variables

3.2.2.1 Human Resources

In this study of human resources refers to three things, namely:

1. Competence, ie the resources have the ability and capability to plan and budget, being able to work with team / colleagues as well, working on tasks related to planning and budgeting, as well as being able to analyze the data / information related to their work the

2. Knowledge, the resources should be understood and to understand the basic concepts in planning and budgeting, and be able to operate equipment that support the budgeting properly.

3. Motivation, namely how motivated work owned by the apparatus in the planning and budgeting at all on education. Instruments to measure the variables of human resources consists of 14 questions using a scale likers.

3.2.2.2 Budget Ceiling

Budget ceiling limit is the highest amount of dollars or ceiling / budget limit that can be budgeted by each on education. Budget ceilings in this study refers to a large or small budget ceilings and the presence or absence of trimming the budget priorities that exist in each local government on education Bengkulu province. Instruments to measure the variables budget ceiling consists of 5 questions using a scale likers.

3.2.2.3 Regulation Changes

The existing regulatory changes in this study refers to the regulation of the Financial Management and Budgeting Guidelines for Revenue and Expenditure are often changed every year the budget as outlined above and how the response or responses to changes in the regulation apparatus, whether they know and so run the new regulations or even otherwise

they are still stuck with the old regulations in their work. Instruments to measure the quality variable budget consists of 8 questions using a scale likers.

3.3 Method of Data Analysis

3.3.1 Test Data Quality

3.3.1.1 Test the validity of the data

Test validity is seen Kaiser Meyer Olkin value measurment that statistical tests are used to demonstrate the adequacy of factor analysis of the variables measured. When the value of KMO> 0.5 with a significance value <0.05 then the variables can be measured using factor analysis techniques to mengertahui whether the indicator is to be made in one group with the other indicators are still in one variable (Sarwono, 2006).

3.3.1.2 Reliability testing of data

Reliability test is used to determine whether the consistency of measurement tools used gauges reliable and consistent if the measurement is repeated. Reliability test method used is Cronbach's Alpha. Reliable instrument to determine whether or not, can be used a certain limit is 0.6. According to Sekaran (2006), reliability is less than 0.6 is not good, whereas 0x, 7 acceptable and above 0.8 is very good

3.3.2 Assumptions Classical Test

3.3.2.1 Normality Test

Normality test is used if the regression model, the dependent and independent variables have a normal distribution. Regression models were having a nice normal distribution (Sekaran, 2006). To test the data that would normally be used for normality test equipment, ie one sample Kolmogorov-Smirnov. Data is said to be normally distributed if the significance of the dependent variable has a value of more than 5% significance. Good research data is normally distributed

3.3.2.2 Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (Sekaran, 2006). Tolerence measures the variability selected independent variables that are not described other independent variables. So a low tolerence value equal to the value of VIF is high (due to VIF = 1/Tolerence). Cut-off value which is commonly used to indicate the presence of multicollinearity is tolerence value <0.5 or equal to the value of VIF> 10. (Sekaran, 2006).

3.3.2.3 Heterokedastisity Test

This test is intended to test whether the value of the regression model of the residual variance occurs inequality one observation to another observation. If the calculation indicates the significance probability value below 5% confidence level, which means it can be concluded that the regression model is used containing the heterocedastity. Conversely, if the computed probability value mengindasikan significance at the 5% level of confidence, which means it can be concluded that the regression model used does not contain any heteroscedasticity (Ghozali, 2006).

3.4 Hypothesis Testing

This study uses multiple regression models. Multiple regression analyzes were used with the following equation:

$$Y = \alpha + \beta + \beta 2X2\ \beta 1X1 + 3X3 + \ e$$

where:

Y = Quality Articles

X1 = Human Resources

X2 = Budget Ceiling

X3 = Change Regulation

α = constant

e = Error

3.4.1 Test Statistic F

This test aims to demonstrate whether all independent or independent variables included in the model have jointly influence the dependent variable (Ghozali, 2006). F test can be done by looking at the significance level F in the output results of the regression using SPSS with the significant level of 5%. If the significance value is greater than 5%, then the hypothesis is rejected (the regression coefficient is not significant). If the value is significantly less than 5% then the hypothesis is accepted (significant regression coefficients).

3.4.2 Coefficient of Determination (R^2)

The coefficient of determination aims to test the level of closeness or attachment between the variables the dependent and independent variables that can be seen from the value of the determinant coefficient of determination (adjusted R-square). The coefficient of determination is between zero and one (Ghozali, 2006). Small value of R2 which means the ability of the independent variables in explaining the variation in the dependent variable is very limited. Value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable (Ghozali, 2006).

3.4.3 Test t

T test was conducted to determine whether each independent variable significantly affects the dependent variable. If the significance value is less than 5% then the hypothesis is accepted. (Ghozali, 2006).

4. RESULTS AND DISCUSSION

4.1 Data Research

4.1.1 Profile of Respondents

The following respondent demographic data presents some general information about the condition of the respondent which is the result of research that has been carried out.

Table 4.2. Demographic Data of Respondents

Characteristics	Number of people	%
Position 1. Kasubbag 2. Staf	 12 28	 30% 70%
Long Working 1. > 1 Year 2. 1 – 2 Year 3. > 2 Year	 - 15 25	 - 37,5% 62,5%
Education 1. Diploma III (DIII) 2. Strata 1 (S1) 3. Strata 2 (S2)	 1 25 14	 2,5% 62,5% 35%
Training / courses that follow: 1. Never 2. Rarely 3. Ever 4. Often	 - 3 33 4	 - 7,5% 82,5% 10%

Sources: Primary data processed, 2013

4.1.2 Descriptive Statistics Analysis

Descriptive statistical results can be shown in the table below.

Tabel 4.3. Statistik Deskriptif

Variable	N	Theoretical range		Average theoretical	Actual range		Actual average	Std. Deviasi
		Min	Max		Min	Max		
Human resources	40	14	70	42	45	66	56.18	4.914
Budget ceilings	40	5	25	15	16	24	19.12	1.828
Regulatory changes	40	8	40	24	17	30	23.82	3.054
Quality of budget	40	14	70	42	45	69	56.40	4.877

Sources: Primary data processed, 2013

From the table above shows only variable regulatory changes that have an average value of less than the actual average theoretical. This means that the respondents in this study do not agree or do not agree that a change in regulation is a determinant variable quality budget or not.

4.2 Data Quality Test Results

All data in this study is valid and reliable. Further test results also show that the classical assumption of all of the data in this study have met the assumptions of classical test.

4.3 Hypothesis Testing

Table 4.9. Results of Multiple Linear Regression Analysis

Variable	Koefisien β	Koefisien	t	p (sig)	Inf
Konstanta	14,629	-	-	-	-
Human resources	0,717	0,723	4,203	0,000	Accepted
Budget ceilings	0,481	0,180	1,319	0,195	Rejected
Regulatory changes	-0,324	-0,203	-1,205	0,236	Rejected
$R^2 = 0,366$ Adj $R^2 = 0,313$ F = 6,933 Sig = 0,001					

Sources: Primary data processed, 2013

4.3.1 Analysis Of The Coefficient Of Determination (R^2)

In Table 4.9 note that the value of the coefficient of determination (adjusted R2) of 0.313, which means 31.3% of the variation of quality of Bengkulu provincial government budgets can be explained by variations of the three independent variables, namely human resources, budget ceilings, and regulatory changes. While the remaining 68.7% was explained by other variables that are not used in this research model.

4.3.2 Statistic F Test

In Table 4.9 obtained F value of 6,933 with a significance value of 0.001. Because the value of significance (p-value) of the data analysis is smaller than 0.05, it means that the variable of human resources, budget ceilings, and regulatory changes affect simultaneously (together) to the variable quality of the government's budget Bengkulu province on the level of significance by 5%.

4.3.3 t Test

Based on the above table 4.9 can see that human resource variables have a significance value of 0.000. This means that human resource variables affect kualita budget. As for the variable budget ceilings and regulatory changes have a value above 0.05 is equal to 0.195 and 0.236 for each variable. This means that the variable budget ceilings and regulatory changes do not affect the budget a lot of quality.

4.4 Discussion

4.4.1 Influence of the Quality of Human Resources budget

Based on the results pegujian first hypothesis (H1) found that human resource significant positive effect on the quality of the budget. The results obtained in line with the hypothesis that the hypothesis is accepted. From the test results showed that the higher the competence, motivation and knowledge possessed by the human resources in the employee section of financial reporting in the planning and preparation of the budget, the better the quality of the resulting budget.

With the growing competence either owned by each financial reporting and planning officials expected the sooner they are in determining the budget is right on target and can make decisions quickly and accurately on the job as a budget planner and author. Their competence can also memeperlihatkan that they have the ability, skills, and expertise in preparing a quality budget does not care about all the obstacles and problems they may encounter in their every work.

Competence is closely related to knowledge, the test results also showed that knowledge has the effect of producing a quality budget. With a good knowledge possessed by every government official, they are increasingly expected to understand and grasp the basic concepts in each of their duty to produce a quality budget.

Generated from the test model showed that higher motivation possessed by planning authorities and any expected financial reporting budget the better the quality they produce. Despite the fact that some in the field are still finding things that can trigger low motivation in work forces, as he considers a person's feeling in his work environment and lack of reward for all the hard work they do. But these problems do not really affect the motivation of financial reporting and planning officials, they keep to budget accordingly.

This research was supported by the results of several studies that have been done before as research conducted by Puttri (2011) which states that the higher the competence, knowledge and motivation that exists within a human resources (in this case is the apparatus on each SKPD) in preparing the budget, the higher the quality rather than the budget that will be generated by each of these on education.

4.4.2 Influence of the Quality budget Budget Ceiling

Based on the results pegujian second hypothesis (H2) found that the budget ceiling does not affect the quality of the budget. In this study, the results are not consistent with the hypothesis that the hypothesis is rejected. Budget ceiling has no influence in determining the quality of the budget. In terms of whether or not, big or small budget ceilings that must be managed by an employee of planning and financial reporting will not make the resulting budget to be not qualified.

The cause is the presence of anticipation and good performance of the constituent authorities and budget makers in managing a limited budget ceilings in every SKPDs they shaded. The authors budget ceiling is often confronted by a limited budget priorities also are often trimmed. This is not something new for them, does not mean the presence of a limited budget ceilings and priorities are trimmed to make the compilers and budget makers in every SKPDs can not do anything in the budget so that it is not they consider to be the cause of berkualitasnya not a budget that they produce.

The results of this study in contrast to a previous study conducted by Puttri (2011) which states that the budget ceiling has a significant influence in developing a quality budget. The more budget ceilings are trimmed, then the quality of the resulting budget will decrease. The results of this study are supported by Mauritz (2008) which states that a system of performance bebasis budget implementation, the use of ceiling / budget ceilings that exist in the public sector can be used as well as possible to the effectiveness and efficiency of a budget.

4.4.3 Effect of Regulation on Quality Changes in the budget

Based on the results of testing the third hypothesis (H3) found that regulatory changes do not affect the quality of the budget. In this study, the results are not consistent with the hypothesis that the hypothesis is rejected. Changes to existing regulations did not have an influence in government budgeting. The cause is due to the regulatory changes did not take place within a very close time frame, not as often as regulatory changes that exist in the private sector, regulatory changes are not sudden but gradual change in the sense that the existing regulations do not change in total but only added stuff deemed necessary and renew the things that are considered unusable (to make adjustments), and for the training, held to promote the regulatory changes.

But the problem is found in the field, according to the confession of some respondents, although they know the different kinds of changes in existing regulations in their work, they still often use a long way in terms of using the old regulations in making the budget, because the old way is considered easier , uncomplicated, and has been used in a long time. Automatic recognition of some of the respondents, it can be seen the behavior of resistance (reluctance) officials in implementing the new regulations because they are complicated and difficult to change the existing budget example.

The result is in contrast to a previous study conducted by Puttri (2011) which states that the frequent policy changes without notice, resulting plan of action must be corrected within a relatively short time. Improvement budget in a short time is affecting the quality of the results is also the local government budget. He said the more often a regulation was changed to the new regulations again, will make the apparatus exhausted in adjusting their budgets for the new regulations.

The results of this study, supported by several studies conducted by previous researchers as research conducted by Sukmaningrum (2012) which states that the change in government standards and regulations are not as often as it happens in private organizations, in addition to the dynamic changes in the system, technology, regulations in government accommodated well by the readiness of existing human resources within the organization.

5. CLOSING

5.1 Conclusion

1. Human resources significant positive effect on the quality of local government budgets Bengkulu province, this means that with the competence, motivation, and know-how possessed by the human resources in any on education, the quality of the resulting budget will become even better.

2. Budget ceilings do not affect the quality of local government budgets Bengkulu province, this means that the second hypothesis can not be proven. The amount of the existing budget ceilings in every District education office does not determine the quality of the resulting budget.

3. Regulatory changes do not affect the quality of local government budgets Bengkulu province, this means that the third hypothesis can not be proven. Regulatory changes that occur in the administration did not have an influence in developing a quality budget.

5.2 Implications

Can be used as an input for the local government in terms of development and improvement of the quality of the budget generated by the local government of Bengkulu province. And can be a reference for future studies.

5.3 Limitations

1. Difficult to get a letter of authorization from the head of department to submit a request in terms of research on education-related permits, because the number of head offices in every city segway out. This makes the process a little research into the long term and in collecting data and information on education from one to the other on education.

2. The limited resources of the variable reference budget ceiling, so the explanation of the budget ceiling has not been discussed too detailed and clear.

3. In this study, the data obtained is the answer of the respondent based on the respondent's perception that can cause problems if it turns out different perceptions of respondents with the real situation.

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