



# Determinant Factors of Synchronization of Budget Documents of Regional Income and Expenditure with Local Government Work Plans Documents in Central Lombok Government Fiscal Year 2017

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## ABSTRACT

The purpose of this study was to obtain empirical evidence and analyze the impact of budget planning, budgeting politics and organizational commitment to the budget document by document synchronization of RKPD in Central Lombok District Government for Fiscal Year 2017. The type of research is associative, this research searched the correlation between one variable with another variable. Data analysis was performed using the method of partial least square (PLS) PLS smart program of version 3.0. Research shows that the budget planning, budgeting political and organizational commitment have a positive and significant impact on the budget document with document synchronization of RKPD in Central Lombok.

**Keywords:** Budget Planning, Budgeting Political, Organizational Commitment, Document Synchronization

**JEL Classification:** M210

## 1. INTRODUCTION

Financial management is one of the governance systems in the region. Therefore local financial management is often called a pulse that reflects the dynamics of the region. Besides that management of local finance is an integral part of the financial system state. Terminologically management of local finance is over all management activities including planning, implementation, administration, reporting, accountability and financial control area (Halim, 2007. p. 330). Juridically, understanding of financial management is defined as the overall activities including planning, implementation, reporting administration, accountability and financial control areas (Article 1 of Government Regulation number 58 years 2005).

Good public finance management requires good planning anyway. Planning has an important role in the achievement of development objectives in regional and national scale. Local governments as part of the government as a whole must draw up plans to

achieve the objectives, namely the allocation of resources in local government budgets. Budget is an important instrument for the government to set priorities for development programs at the local level. The end result of the process of planning and budgeting for a year in the form of budget documents. Planning and budgeting have a sufficient connection tight and need to be realistic, effective, and must always be synchronized (Kumalasari and Abdul, 2016).

Regulation on the synchronization between plans (local government work plan/RKPD) and budget documents (budget regional/APBD) is governed by the Act (Act) No. 17 year 2003 on State Finance, Law No. 25 of 2004 on national development planning system, Law No. 23 of 2014 on regional government, the government regulation (PP) No. 58 year 2005, the ministry of home affairs (regulation) No. 13 year 2006 and regulation No. 21 year 2011.

Planning and budgeting are two cycles that cannot be separated in management functions. If the term of the strategic management,

planning and budgeting, is a unity that cannot be separated. Budgeting system also envisages, each spending budget should have a clear frame of reference and on the reasons for the emergence of a budget item. In a further implementation, planning and budgeting process that has been created, it can be carried out effectively and efficiently. Referring to these objectives, the planning process cannot be separated from the area of control system activity, whereas budgeting is closely related to financial control system (Yowono et al., 2008. p. 67).

In the area of financial management systems, this should ideally be awakened RKPD document synchronization and document of local budget. Whereas thus in practice it often appears difficult, for the operation of various cause factors = those are; (1) budget planning; (2) The budget politics; and (3) organizational commitment.

As stipulated by Government Regulation No. 17 year 2017 about sync process planning and budgeting for national development, 2018 RKP was implemented with synchronization between planning and budgeting in four ways. First, strengthening the control of a program that emphasizes the priority set out to project level for easy control and implementation of the development plan. The second, integration of funding sources that include the integration of resource utilization plan of funding for both shopping center, transfers to local and non-state budget to improve the effectiveness of funding priorities. Third, strengthening coordination between institutions and between the regional center for prioritizing prepared earlier by the synergy between programs and among development actors. Fourth, system integration and system integration document that includes planning, budgeting and performance assessment electronically to control planning (Www.bappenas.go.id).

The evaluation of the provincial Government of West Nusa Tenggara (NTB) number 903-1086year 2016 to the Draft Regulation of Regency of Central Lombok (Ranperda) of local budget in Central Lombok District for Fiscal year 2017 and draft Regulations of Regional Head of Translation Budget of Central Lombok District for Fiscal year 2017 are still visible discrepancies between the documents draft budget and expenditure (proposed budget) with the document RKPD to maintain the synchronization, the Governor's decision in the above reminded that the Regional Government of Central Lombok district in preparing the Draft Regulation (Ranperda) on the budget was still be able to maintain consistency at every stage of the planning of local budgets ranging from RKPD, public policy budget (KUA) - priority ceiling provisional budget (PPAS) and Ranperda about the budget.

Theoretically, RKPD documents and budget documents are in the planning stages of several phases of financial management. In the planning stages, the budget document are being a lot of dynamics. The dynamics are starting to appear since the process of preparing RKPD to the budget process. Budget planning is sourced from local development planning, development planning which is based on data and information that is accurate and reliable. Such data including descriptions of local government administration, organization and administration of local governments, basic information territorial, demographic, regional head, legislator, the

device area and the regional civil servants, local finances, local regulations and other information related to the implementation of Local Government. Data and information is used and managed in the area of information systems, which in turn is integrated nationally to realize the achievement of efficiency and effectiveness of planning, (Yowono et al., 2008. p. 71).

The theme of the budget planning has long been discussed. There are several studies that raised these themes, such as Amirudin (2009), Rasyid (2012), Iskandar (2013), Silvi et al. (2014), Elfrina et al. (2014) and Hikmah (2015), Putra (2017). All these studies show that budget planning has significant and positive effect on the synchronization of the budget document by KUA-PPAS. The different findings presented by the research results of Arniati (2010), and Sihabudin (2013) the researchers found that budget planning influenced negatively to the synchronization of the budget document by KUA-PPAS. While Asri et al. (2016) stated that the results of budget planning is the most dominant factor that influenced the disharmony between KUA-PPAS and the budget.

In a political system in local government, budgeting process is an activity that cannot be separated from political interests. This phenomenon is caused by the implementation of Parliament budgeting functions provided by the Act. In the statutory provisions that apply to the present, in the set this has been the obligation of local budget by the Government together with Parliament. Its passion is for strengthening the role of Parliament and representatives of the party representatives. Tug of interests between executive as agency and legislative as principal have occurred during the process of discussion of KUA-PPAS, work plan of budget (RKA) of SKPD and the local budget. In the agency theory between the executive and legislative each want prioritizing personal interests.

This view is supported by the thought Amirudin (2009) who stated that the primary role of the legislature in the political process-related budgeting is clear during the discussion of KUA-PPAS and in setting the budget regulations. In the discussion of the budget, the executive and the legislature made the agreements reached through a political process with reference KUA and PPAS before the budget is set as a local regulation so that the decision in budget allocation is the complex politics of budgeting that is believed to cause the occurrence of discrepancies in the allocation of the budget, namely between documents Budgets with KUA-PPAS document.

Amirudin basic thoughts above was reaffirmed by Rasyid (2012), Sihabudin (2013), Elfrina et al. (2014) and Hikmah (2015), Fahlevi (2016), Putra (2017) showed that the budget politics have a positive and significant effect on the synchronization of budget information with KUA-PPAS because the primary role legislative in the political process budgeting apparent during the discussion of KUA-PPAS and in determination of local regulation of local budget, while the research Arniati (2010), Asri et al. (2016), Iskandar (2013) and Silvi et al. (2014) budget politics has no positive effect on the synchronization of budget information, the KUA-PPAS.

Synchronize documents with documents RPKD Budgets are also influenced by their commitment to the organization. Wiener (1982) in Sumarno (2005) stated that the organization's commitment was the impetus from within the individual to do something to support the success of the organization in accordance with the objectives set and prioritize the interests of the organization. According Solihin (2011), to obtain optimum support for the implementation process of document preparation sector plans need to build commitment and agreement of all stakeholders to achieve the goal of SKPD through a process that is transparent, democratic and accountable. Similarly to the research conducted by Nurhasmah and Syukriy (2015), Mubar (2014), Fitri et al. (2013) and Muryati (2015) who showed the results of that organizational commitment that influenced positively toward performance-based budgeting. While Sembiring (2009) found that organizational commitment significant has no effect on the performance-based budgeting.

Referring to the phenomenon and previous research, there are several reasons and a motivation and originality of research, namely; (1) location of the study (2) the addition of the factors that cause discrepancies in the budget document by document RPKD organizational commitment. The role of this organization's commitment is to be one factor in the budgeting process in qualitative research conducted by Nursini (2010). The results of the research says that the cause of the inconsistency of planning and budgeting can be: Organizational commitment, legislative intervention, the weak capabilities of planners and the frequent mutation of the planners. (3) Using the structural model with variable elaborate constructs which are reflected by the indicators more specific so that it gets a clearer picture of the phenomenon thoroughly. Different from previous studies were mostly using SPSS.

Based on the above issues, this study aims to: Obtain empirical evidence and analyze the impact of budget planning, political, budgetary and organizational commitment to sincronization budget information with the document RPKD District Government of Central Lombok Pkanning year 2017.

## 2. LITERATURE REVIEW

This study uses the theoretical based on the form of grand theory and supporting the theory relevant to the variables and previous studies with the appropriate variable. Grand theory used in this research is agency theory and stewardship theory. Agency theory is expected to provide an explanation of the public sector agency relating to the performance manager is loaded with personal interests. The problem relates to the process of preparation of the regional budget.

In the process of preparing the document, the Government and SKPD often face a problem, namely; emerging information asymmetry caused by SKPD as agents that have more information about the laws and regulations that apply and manage financial resources so that SKPD (agents) tend to be budget maximize for behaving opportunistic (adverse selection and moral hazard at the same time), while the Government has to fight for the interests of vision, mission and program of work, Secondly, between the

public and the government. Society wants aspirations can be accommodated in the budget. On the other hand, government has the responsibility to implement the vision, mission, and programs that have been compiled in the long term development plan (RPJP) and the medium term development plan (plan).

Besides agency theory, this also applies during the process of discussion of budget by Parliament. The process of discussion conducted by this Parliament can repeatedly occur. The first discussion document KUA-PPAS, RKA-SKPD and Ranperda. In the process of discussion between the executive and Parliament this occurs budget politics. On one side of the executive seeks to defend the program of activities on the other side of Parliament is also trying to enter the program of activities that have been promised in the constituency.

Wiener (1982) in Sumarno (2005) stated that the organization's commitment was the impetus from within the individual to do something to support the success of the organization in accordance with set goals and prioritize the interests of the organization. Implications Stewardship theory to this research could explain the existence of local government as an institution that can be trusted to act in accordance with the public interest in carrying out its duties and functions appropriately so that the objectives of economic and public services and the welfare of society can be achieved optimally.

## 3. CONCEPTUAL FRAMEWORK AND HYPOTHESES

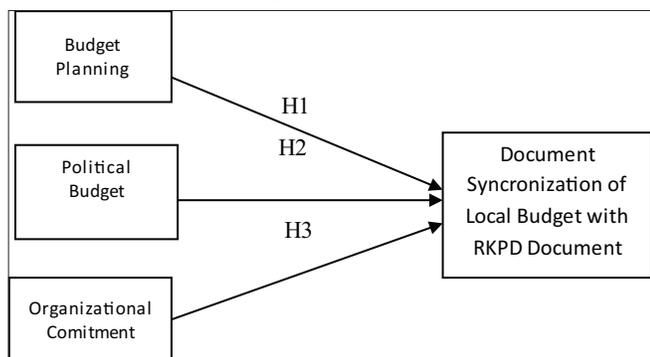
Conceptual framework in this research can be described as follows (Figure 1):

Based on this conceptual framework, the hypothesis that can be raised is:

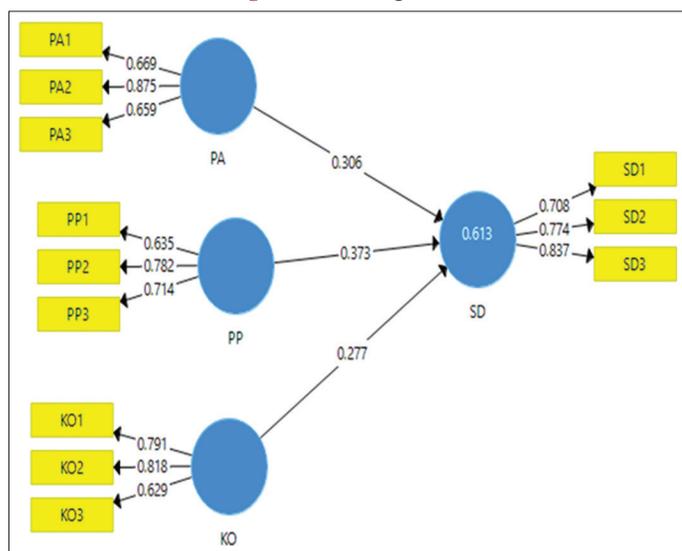
Stiglitz (1999) stated that the agency problem occurs in all organizations, whether public or private, in particular in the planning and budgeting process. Research on synchronization of the budget documents to the document KUA-PPAS show the results of that budget planning be one of the causes of discrepancies in the budget document by document KUA-PPAS. Halim and Abdullah (2006), states that the relationship and the agency problem in budgeting between the executive and legislative branches are an integral part in the financial research (including accounting) public, political budgeting and economics.

Rasyid (2012) suggested that the document regional regulation of the budget has been passed out of sync with the agreed planning documents. Un synchronicity is due to the lack of planning instruments related to the budgeting process in local government. An outline of the budget preparation process in the determination based on a series of stages (cycles). When planning at an early stage bad then it will have an impact on next bad planning stage. Silvi et al. (2014), Elfrina et al. (2014) concluded that the budget planning significant effect on the synchronization of the budget documents to the document KUA- PPAS.

**Figure 1:** Conceptual framework of research



**Figure 2:** Loading factor



Similarly with the results of research conducted by Hikmah (2015) who stated that budget planning is done by the executive and legislative significant positive effect on synchronization of budget information with the document KUA-PPAS other words budgeting able to sync budget information with the document KUA-PPAS. Habeahan et al. Research (2015) and Putra (2017) concludes that the budget planning significant effect on the synchronization of the budget document to document KUA-PPAS which means that the better budget planning is done that will further improve the synchronization of the budget document by document KUA-PPAS.

H<sub>1</sub>: Budget planning influenced positively and significantly toward the synchronization of the budget document by document of RKPD.

Principal-agent relationship occurs whenever an individual person's actions have an effect on other people or when an individual depends on another action (Gilardi, 2001). According to Moe (1984) and Strom (2000), the agency relationship in public budgeting is between (1) the voter-legislature, (2) the legislature-government, (3) finance minister budget users, (4) prime minister-bureaucrat, and (5) service providers officials. The same thing was

stated also by Gilardi (2001), which saw the agency relationship as a relationship of delegation (chains of delegation). The main role of the legislature in the political process of budgeting by Amirudin (2009) evident during the discussion of KUA-PPAS and in setting the budget legislation.

Rasyid (2012) suggested that the regional regulatory documents about the budget that has been approved is not in synchronization with the agreed planning documents. Iskandar (2013), Sihabudin (2013), Elfrina et al. (2014) and Hikmah (2015), Asri et al. (2016), Fahlevi (2016), Putra (2017) showed that the budget politics has a positive and significant effect on the synchronization of documents budgets with documents KUA-PPAS based on the above, this study is to formulate the following hypotheses.

H<sub>2</sub>: Politics budgeting influenced positively to the synchronization of documents of local budget with RKPD document.

Stewardship theory is a theory that describes the situation where the manager is not motivated by the objectives of the individual but aimed more at their main objectives for the benefit of the organization (Donaldson and Davis, 1991). Meanwhile, according Murwaningsari (2009) theory is based on the assumption stewardship philosophy of human nature can be trusted, responsible and human is an individual with integrity.

The concept of organizational commitment in this study relates to the commitment in the achievement of the drafters of the budget where the budget should have a high commitment in the process of budget planning and execution in order to better budget preparation and timely. Employees who have a strong commitment to the organization will feel participated in preparation of the budget and will do its best to achieve budget goals is the aim of the organization (Supriyono, 2005). This is in line with research conducted by Nursini (2010) states that the cause of the inconsistency of planning and budgeting can be: Organizational commitment, legislative intervention, the weak capabilities of planners as well as the frequent mutation of the planners. Nurhasmah and Syukriy (2015) which states that organizational commitment has positive influence on the budget. Mubar (2014) showed that organizational commitment positively affects performance-based budgeting.

Fitri et al., (2013) examines the factors that influence the performance-based budgeting and the results show that the commitment of the entire organization component significant effect on the performance-based budgeting. While Muryati (2015) studied the effect of organizational commitment, administrative systems, resources, rewards, sanctions, motivation to prepare the budget based on performance and the results show that organizational commitment, administrative systems, resources, rewards, sanctions and motivation significantly influence the budgeting based on performance.

In contrast to the results of research Sembiring (2009) who examined the factors that influence the performance-based budgeting and the results show that the commitment of the entire organization component significant no effect on the budget.

By keeping the organization's commitment Local Government relating to synchronize these documents will give satisfaction to the public and increase public confidence in the local government in this case the executive and legislative branches. So the hypothesis can be formulated based on the above description is as follows.

H<sub>3</sub>: Organizational Commitment influenced positively toward the synchronization of the budget document with document of RKPD.

## 4. METHODOLOGY

This research is an associative research, the research looking for a relationship between one variable with other variables, which in this study using causal. Relationship causal is a relationship that is both cause and effect, where there are independent variables (variables that affect) and dependent variable (affected) (Sugiyono, 2014). This research used this design to obtain evidence of the effect of budget planning, budgeting political and organizational commitment to synchronization documents with documents of RKPD budget.

Population is a generalization region consisting of objects or subjects that have certain qualities or characteristics defined by the researchers to be learned and conclusions drawn. (Sugiyono, 2015. p. 66). The population in this study is that the local government Act No. 23 of 2014 that the local government and parliament. Total population in the Local Government consists of the Head of Department, Secretary, Head of Division (Head) and Head of Section (Head) Planning on 44 SKPD bringing the total to 176 people, while the population of parliament who became this study are members of parliament in charge of financial control area (sector finance/budget) amounted to 25 people so that total population in this study are 201 people.

Determination of the sample in the study this used purposive sampling technique that is sampling based on considerations or specific criteria consistent with the objectives of the study (Sugiyono, 2015. p. 67). Based on these objectives the determination of the sample was based on the following considerations:

1. Elements of the Government has direct expenditure budget in 2017 that is greater than Rp. 3,000,000,000.00, due to changes between expenditure is usually common in SKPD which have a large total expenditure. SKPD which has a total direct expenditure of Rp. 3,000,000,000.00 amounted to 26 SKPD. If per SKPD sample of 4 people, the total sample of SKPD:  $26 \times 4 = 104$ .
2. Members of parliament in charge of the area of financial supervision (finance/budget) with a sample size 4.

From the considerations above, the calculation of the number of samples of this study are 108 people.

Research instruments to variable budget planning, budget politics, commitment budget and budget documents with documents synchronization RKPD measured using a five-point Likert scale with the questionnaire as a data collection tool.

## 5. METHODS OF DATA ANALYSIS

Data analysis was performed using the method of partial least square (PLS), which was first developed by Herman Word, 1985 (Ghozali, 2011) with the help of Smart PLS program version 3.0. Thus obtained full path diagram model determinant factor synchronization budget document with document of RKPD.

## 6. RESULTS

Data analysis was performed using the method of PLS, which was first developed by Herman Word, 1985 (Ghozali, 2011) with the help of smart PLS program version 3.0. Thus obtained full path diagram model synchronization determinants of the budget document with document of RKPD The results of model evaluation (outer model) are presented in Figure 2.

### 6.1. Evaluation Models

Phases evaluation model consists of outer and inner models. Outer evaluation models to assess the validity and reliability of the model while the inner evaluation performed models to predict the relationship between latent variables (Ghozali and Hengky, 2015. p. 77). The stages are as follows:

### 6.2. Evaluation of Outer Models

Outer model serves to define how every indicators associated with latent variable. In this study, the construct indicator shaped reflective indicator. Tests carried out to outer models with reflective indicators include:

*6.2.1. Convergent validity: The convergent validity test that can be seen from the loading factor of 0.5-0.6 is considered sufficient (Chin, 1998, in Ghozali, 2008. p. 24)*

From Table 1, this can be explained that all the indicators have met convergent validity because it has a loading factor  $>0.50$ . While the indicator value loading factor  $<0.50$  have been excluded from the table because they do not meet the convergent validity.

*6.2.2. Discriminant validity*

Discriminant validity is a way to test the discriminant validity with reflective indicator is to look at the correlation of cross loading. Correlation value of loading cross must be greater than the correlation with other indicators of latent.

Based on Table 2, this can be seen that the intersection of the cross loading PA value greater than the value of other cross loading likewise with the intersection of the cross loading PP grades with SD, KO with SD and SD to SD has a value greater than the cross loading cross loading other value, it means that all variables have met discriminant validity.

*6.2.3. Value of composite reliability*

Value composite reliability must be  $>0.7$  indicates that the data has a value of high reliability (Ghozali and Hengky, 2012. p. 81).

Based on Table 3 it shows that the value of composite reliability has a value above 0.70 and otherwise well. Thus all the variables that

**Table 1: Convergent validity**

Variable/indicator	Value loading	Description
Budget planning (PA)		
Musrenbang (PA1)	0669	Meet the validity convergent
Coordination (PA2)	0.875	Meet the validity convergent
Standard price adjustments (PA3)	0.659	Meet the validity convergent
Budgeting political		
Interests (PP1)	0635	Meet convergent validity
Bargaining (PP2)	0782	Meets the validity convergent
Power (PP3)	0.714	Meet convergent validity
Organizational commitment		
Identify (KO1)	0791	Meets the validity convergent
Engagement (KO2)	0818	Meets the validity convergent
Loyalty (KO3)	0.659	Meet the validity convergent
Sync documents (SD):		
Suitability total budget SKPD (SD1)	0708	Meet convergent validity
Compliance program (SD2)	0.774	Meet convergent validity
Conformity activities (SD3)	0.837	Meet convergent validity

**Table 2: Assessment of cross loading**

Research variable	PA	PP	KO	SD
PA1	0.669	0.362	0.396	0.496
PA2	0.875	0.568	0.543	0.620
PA3	0.659	0.238	0.365	0.343
PP1	0.368	0.635	0.429	0.398
PP2	0.405	0.782	0.255	0.461
PP3	0.415	0.714	0.124	0.506
KO1	0.437	0.214	0.791	0.538
KO2	0.517	0.380	0818	0.435
KO3	0401	0.231	0.629	0.333
SD1	0.436	0.554	0.501	0.708
SD2	0.453	0.380	0.774	0.536
SD3	0.604	0.483	0.492	0.837

**Table 3: Composite reliability**

Variable	Composite reliability	Description
PA	0782	Meets composite reliability
PP	0755	Meets composite reliability
KO	0793	Meets composite reliability
SD	0.818	Meet the of composite reliability

budget planning, budgeting politics, organizational commitment and synchronization of documents has been reliable and appropriate for use in this study.

### 6.3. Structural Model (Inner Model)

Structural model of testing was conducted to see the relationship between variables construct the latent variables. Inner evaluation model is using the coefficient of determination ( $R^2$ ) and predictive relevance ( $Q^2$ ).

#### 6.3.1. Testing coefficient of determination ( $R^2$ )

Testing coefficient of determination ( $R^2$ ) was conducted to predict the strength of structural models  $R^2$ . The test results can be seen in Table 4.

Based on Table 4 it shows that the value of  $R^2$  to Meets documents for 0613, or 61.3% belonging to the powerful model means that the variable budget planning, budgeting and organizational commitment political capable of explaining the variance

synchronization of documents of 61.3%, while 38.7% is explained by other variables outside the study.

#### 6.3.2. Hypothesis testing

Hypothesis testing is done by analyzing the value of the path coefficients (path coefficients) after boot stripping. Hypothesis testing is done by comparing the value of the t-statistic with t-table value. In addition to test the hypothesis can be done by analyzing the significance of P-value compared to the error rate specified in the study. The results of the analysis of path coefficients (path coefficients) are presented in Table 5.

The explanation of the results of hypothesis testing based on Table 5. The above can be described as follows:

1. The first hypothesis states that a variable budget planning influenced positively effect toward the synchronization of documents. Table 5 shows that the degree of alpha 5% obtained value of t-statistic of 2.435 is greater than t table value of 1.66 (t statistic < t-table) and a P = 0.008 is < 0.05 alpha (0.008 < 0.05). This means that the first hypothesis ( $H_1$ ) who stated that the positive effect on the budget planning document synchronization in this study are accepted.
2. The second hypothesis states that political variables budgeting influenced positively effect toward document synchronization. It showed that the degree of alpha 5% obtained value of t-statistic of 3.999 is greater than t table value of 1.66 (t statistic > t-tables) and 0.000 P < 0.05 alpha (0.000 < 0.05). This means that the first hypothesis ( $H_2$ ) which states that the positive effect on the political budgeting document synchronization in this study expressed accepted.
3. The third hypothesis states that organizational commitment variable positive effect on document sync. It showed that the degree of alpha 5% obtained value of t-statistic for 3692 is greater than t table value of 1.66 (t statistic > t-tables) and 0.000 P < 0.05 alpha (0.000 < 0.05). This means that the third Hypotesis stated that b organizational commitment influenced positively toward synchronization of document in this research that is accepted.

## 7. DISCUSSION

### 7.1. Effect of Budget Planning of the Document Synchronization

Analysis result shows that there is a positive effect of budget planning of the budget document by document synchronization RKPD Central Lombok. This finding is reinforced by the theory put forward by Stiglitz (1999) who stated that the agency problem occurs in all organizations, whether public or private, in particular in the planning and budgeting process.

KUA-PPAS of documents to be proposed budget document is also including the verification process. This verification is called verification RKA, conducted by the Local Government Budget Team (TAPD). TAPD tasked to prepare and implement policies in the context of the preparation of regional heads APBD. One of TAPD role in the budget process is a discussion RKA-SKPD to examine the fit between RKA-SKPD with KUA, PPAS, forecast forward which has been approved in previous budgets, and other planning documents, as well as the achievement of the performance, the performance indicators, the target group of activities, expenditure analysis standard, the standard unit price, minimum service standards, as well as synchronization programs and activities between SKPD (Regulation No. 13 of 2006). Besides verification is done because SKPD as agents tend to be budget maximize for behaving opportunistic (adverse selection and moral hazard as well, so with this verification public aspirations, vision, mission and programs of regional heads can be accommodated within the budget and budget planning that has been done executive and the legislature is in conformity with the applicable rules.

Results of this research are consistent with research Amirudin (2009), Rasyid (2012), Iskandar (2013), Silvi et al. (2014), Elfrina et al. (2014) and Hikmah (2015), Putra (2017). All these studies show that, budget planning positive and significant effect on the synchronization of budget information with KUA-PPAS.

### 7.2. Influence of Political Budgeting to Synchronization Document

Analysis shows that there are positive influence and significance of the political budgeting against synchronization budget document by document RKPD Central Lombok district. According to Moe (1984) and Strom (2000), the agency relationship in public budgeting is between (1) the voter-legislature, (2) the legislature-government, (3) finance minister budget users, (4) ministry-bureaucrats, and (5) officer-giver service.

**Table 4: The value of R<sup>2</sup>**

Construct	R <sup>2</sup>	Description
SD	0613	Strong model

**Table 5: Results of path coefficient analysis (path coefficients)**

Variable	Original sample	t-statistics	P	Decree
PA →SD	0.306	2.435	0.008	Hypothesis received
PP →SD	0.373	3.999	0.000	Hypothesis received
KO →SD SD	0.277	3.692	0.000	hypothesis received

The political budgeting occurs during the process of discussion KUA-PPAS, RKA-SKPD and RAPBD between the executive and legislative. Executive and legislative actually is a common interest which is to meet people's aspirations. Because the legislature felt that his interest has not been accommodated in the planning process, a process of bargaining between the executive and legislature. Bargaining interests happen to exchange legislative interest to executives who are not accommodated in the work plan budget (RKA). In addition it is more dominant in discussion of legislative and budgetary priority which has the function of supervisory authority of the legislative and budgetary functions.

The results are consistent with the results Iskandar (2013), Sihabudin (2013), Elfrina et al. (2014) and Hikmah (2015), Asri et al. (2016), Fahlevi (2016), Son (2017) showed that the politics of the budget has positive and significant effect on the synchronization of the budget document with document of KUA-PPAS for legislative major role in the political process of budgeting apparent during the discussion of KUA-PPAS and in setting the budget legislation.

### 7.3. Influence of Organizational Commitment to Synchronization Document

Analysis result shows that there is significant influence of organizational commitment towards APBD document synchronization with Docs RKPD Central Lombok. In browse the influence of organizational commitment on the budget document of synchronization of documents RKPD, this study uses the theory of stewardship. This theory describes a situation where the manager is not motivated by the goals of individuals such as materials and money, but more aimed at their main objectives for the benefit of the organization (Raharjo, 2007).

In the context of theory of stewardship government (executive) has been able to maintain the commitment of the organization as stated in the document RKPD and between the executive and legislative commitments contained in the memorandum agreement. Stewards (executive and legislative) has translated the results Musrenbang of the village, district to district level to the document RKPD and budget documents.

This is in line with research Nursini (2010), in her conclusion said that, the cause of the inconsistency between the planning and budgeting one of which is a shared commitment. Nurhasmah and Syukriy (2015) which states that organizational commitment has positive influence on the budget. Mubar (2014) showed that organizational commitment influenced positively toward the performance-based budgeting. Sembiring (2009) and Fitri et al. (2013) examines the factors that influence the performance-based budgeting and the results show that the commitment of the entire organization component significant effect on the performance-based budgeting. While Muryati (2015) studied the effect of

organizational commitment, the results show that organizational commitment has a significant effect on the performance-based budgeting.

## 8. CONCLUSION

Based on the results of data analysis showed that can be concluded.

1. Budget planning has a positive and significant effect on the budget document with document synchronization of RKPD in Central Lombok. This shows that budget planning has been prepared by Central Lombok government that has been going well and has accommodated the aspirations of society.
2. Politics budgeting has a positive and significant impact on the budget document with document synchronization RKPD Central Lombok. Positive and significant influence budgeting shows that politics play a role in increasing the synchronization of the budget documents to the document of RKPD in Central Lombok regency.
3. Organizational commitment has a positive and significant impact on the budget document with Document synchronization of RKPD in Central Lombok. Positive and significant effect shows that organizational commitment can further improve the synchronization of the budget document with document RKPD.

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