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The Influence of Work Behavior and Motivation on the Characteristics of the Budget Objectives of Regional Work Units (SKPD)

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Abstract

This study aims to analyze the effect of behavior on the characteristics of budget objectives in local government officials and analyze the impact of performance motivation on the attributes of budget objectives in local government officials in the Jenepono Regency. This research was conducted with a research sample of 100 respondents from various SKPDs in the Jenepono Regency. The research variables are Employee Behavior (X1), Employee Motivation (X2), and Budget Objective Characteristics (Y). The research used multiple linear regression analysis methods with data collection using a questionnaire. The results of this study are the variable employee behavior (X1) has a significant effect on the Characteristics of Budget Objectives by $0.00 < 0.05$, Work Motivation has a significant impact on the Characteristics of Budget Objectives (Y) of $0.018 < 0.005$. The closeness relationship by looking at the R^2 value of 0.712 so that there are still 28.8% of variables that affect the characteristics of budget objectives that were not examined in this study.



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1 Introduction

Law Number 32 of 2004 concerning regional government or regional autonomy has a logical consequence for the provincial government, namely the demand for apparatus empowerment in providing more professional, responsive, and transparent community services (Wahab et al., 2011; Wu & Lu, 2018). Given this fact, increasing human resources is a future need. Regional government policies in the era of regional autonomy are directed at encouraging provincial governments to produce regional budgets that genuinely reflect local communities' interests and expectations for economic management of restricted finances and provide services according to community needs effectively and efficiently. However, the situation regarding the accountability of public funds and government programs' implementation to provide full assistance to the public is still very minimal due to limited resources (Emerson & Gerlak, 2014; Welch et al., 2004). Several cases illustrate that the budgeting of rupiah spent by the people to obtain benefits is still not balanced, meaning that government services are not of high quality to the community. In general, the budget is a carefully prepared work plan based on past experiences and future forecasts. The budget is so thorough and detailed that it guides staff in carrying out a

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job about how the account is made and how it is used to implement organizational plans (Alvesson et al., 2008; Choi et al., 2017a, 2017b). At present, the portrait of local government officials, especially in financial management, still uses a traditional mindset. There are still officers who always perceive that their existence is at work and are still waiting for orders from their superiors, yet have to be supervised and given directions, even though the job is already a routine. This illustrates the lack of confidence in government officials that they can influence and control their work. The concept of bureaucratic employee behavior in (Sahinidis & Bouris, 2008; www.gallup.com, 2017) view can be used together with organizational behavior because basically, bureaucracy and organization are supported by humans who try to achieve goals and always behave. (Katz & Kahn, 1978) states that "the concept of organizational behavior is a field of study that investigates the influence that individuals, groups, and structures have on behavior in organizations." Furthermore, (Francois, 2018; Katz & Kahn, 1978) states that there are 4 (four) main characteristics of individual behavior that can affect organizational effectiveness, namely: Attitudes, Personality, Perception, and Learning, so that it can be understood that the action of the apparatus is one of the most critical factors in a government institution in addition to other factors such as money, technology-based tools such as computers and the internet (Akob et al., 2020; Mappamiring et al., 2020).

Therefore, apparatus resources must be appropriately managed to increase government organizations' effectiveness and efficiency to realize employee professionalism in doing work. A series of activities carried out by government officials to carry out tasks that produce work or performance. Important supporting factors that cause humans to work are the needs that must be met. Activities at work contain elements of social movements that produce something and ultimately aim to meet requirements. This is following (Herzberg, 2017; Mandell & Klein, 2007), state that motivation is an essential component in achieving a work process's success because it contains encouragement for someone to do a job alone or in groups. In carrying out their work, each local government apparatus can express ideas, ideas, and suggestions and responsibility within themselves to carry out the decisions made. This will motivate them and increase commitment to local government; that is, they will prioritize the regional government's interests over their interests. This will undoubtedly improve officials' performance in local government—participation of someone in compiling and deciding the budget together. The success or failure of staff in an SKPD in executing the budget is a direct reflection of the success or failure of the SKPD Head in carrying out his duties and responsibilities. The characteristics of budget objectives that contain clarity of budget objectives are a clear and specific description. The budget can be understood by government officials responsible for achieving the budget. The existence of clear budget objectives, it will make it easier to account for the success or failure of the implementation of organizational tasks to achieve the goals and objectives that have been previously set. It is necessary to evaluate the budget to control the officials' behavior, attitudes, and performance towards the budget. (Mohd Nor et al., 2017; Ningsih et al., 2018) states that in budget planning, there are several characteristics of budget objectives, namely: participation in budgeting participation, clarity of budget goals (budget goal clarity), budgetary feedback, budgetary evaluation. And budget goal difficulty. These officials' behavior is expected to appear to be a commendable mental attitude, which will be able to develop themselves and their organizations. Fostering and improving mental attitudes are realized to explore potential and enhance the quality of human resources that are still stored to become productive resources. Based on the description above, the problem formulation in this study is as follows: 1) Does behavior affect the characteristics of budget objectives? 2) Does performance motivation affect the attributes of budget objectives?

2 Research Method

This type of research is causality research, namely research that aims to determine the effect of independent variables on the dependent variable. This study will examine the impact of behavior and performance motivation on the characteristics of local government officials' budget objectives. The research approach used is quantitative. This research will be conducted for two months, namely December 2016 to January 2017, at the Jeneponto District Government Agencies. This research is based on primary data and secondary data. Primary data is taken from the staff of the Regional Government SKPD Kab. Jeneponto became the research subject (respondent) by using a list of questions (questionnaire) that had been prepared in advance. Both through

managers and employees selected as research samples, to obtain supporting data relating to (a) the number of employees, b) education level, c) class/rank/position, d) years of service, e) payroll system, f) and others relating to the object of this research. Meanwhile, secondary data is data obtained indirectly through intermediaries (obtained and recorded by other parties). In this study, secondary data only supports the initial data collection as the research output. This study's population was all permanent employees who work in the Regional Work Units (SKPD) of the Jeneponto Regency. 2016, amounting to 40 SKPD. The sample in this study used a total sampling technique from 40 SKPDs in Jeneponto Regency as samples. However, what needs to be considered is the criteria of the respondent, where these criteria are (1) years of service at the relevant agencies, (2) employee experience, (3) education level, (4) type of work performed, (5) knowledge in answering variables Research variables, namely employees who are directly involved and fully responsible in preparing the budget, so that the number of respondents is 100 people. The data analysis method used data quality tests, classical assumption tests, and hypothesis tests. The instrument test consists of a validity test, which is used to measure whether a questionnaire is valid or not. Measuring validity can use Pearson Correlation and is done by doing a bivariate correlation between each question indicator score against the entire construct by showing a significant result below 0.05. The data reliability test is carried out to determine whether the data collection tool offers the accuracy, accuracy, stability, or consistency of the instrument in expressing specific symptoms from a group of individuals even though it is done at different times. This study used a reliability test with the Cronbach's Alpha method with SPSS version 16.00 software. An instrument is said to have low reliability if the Cronbach's Alpha coefficient is <0.6 . And suppose an agency has a Cronbach's Alpha coefficient of 0.6 - 0.79. In that case, its reliability is acceptable, whereas if an instrument has a Cronbach's Alpha coefficient of 0.8, it can be said that its reliability is good (Sekaran, 2003). The researchers conducted a normality test, multicollinearity test, and heteroscedasticity test for testing the classical assumptions of this primary data. Hypothesis testing uses Multiple Regression Analysis to see the effect of several independent variables on the dependent variable. The regression equation to test this hypothesis is as follows:

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

Where:

- Y = Characteristics of budget objectives
- X1 = Behavior
- X2 = Performance Motivation
- a = Constant
- b = regression coefficient

The F test aims to test whether the results of the multiple regression analysis of the model are fixed or not and to be able to determine the effect between the independent variables and the dependent variable as a whole or simultaneously. The benchmark used in this test is to compare the obtained sig value, which is smaller than the degree of significance at the $\alpha = 0.05$ level. If the obtained sig value is smaller than the significant degree, the model used is fixed. The coefficient of determination (R Square), in essence, measures how far the model's ability to explain the dependent variable variance. Adjusted R Square means that the R Square is changed to the degree of each sufficient number of squares; by calculating the Adjusted R Square, the determination coefficient is zero or one. The small value of Adjusted R Square means that it explains the minimal variety of variables. The T-test is conducted to determine the significant relationship of each independent variable to the related variable. To see the considerable value of each estimated parameter. The formula to use:

$$t - \text{test} = \beta t / S\beta t$$

Where:

- B = Regression Coefficient
- S β t = standard error of variable regression coefficient.

Conditions for acceptance of the hypothesis are explained as follows:

- a) If t-calculated $>$ t-estimated, or the significant level $< \alpha = 0.05$ and the regression coefficient (β) is

positive, then the hypothesis is accepted.

- b) If $t\text{-calculated} > t\text{-estimated}$, or significant $< \alpha = 0.05$ and the regression coefficient (β) is negative, then the hypothesis is rejected.
- c) If $t\text{-calculated} < t\text{-estimated}$, then the significant level $> \alpha = 0.05$ and the regression coefficient (β) is negative, then the hypothesis is rejected.

3 Result and Discussion

3.1. Research Description

This sub-chapter is a description of research supporting data classified based on gender and interpretation of research variables involving 100 respondents from SKPD in Jeneponto Regency, among others, as follows in Table 1. This survey uses a Likert scale with the highest weight for each question is five, and the lowest weight is 1 with the number of respondents as many as 100 people. To see respondents' responses to indicators and also score calculations can be seen in table 2:

Table 1. Identity of Respondents by Gender

No	Gender	Total	%
1	Woman	70	70
2	Man	30	30
	Total	100	100

Based on 100 respondents from various SKPD in Jeneponto Regency, according to the table above, the most dominant number of respondents is women, with a percentage of 70% compared to men with a ratio of 30%. Analysis of respondents' answers about employee behavior variables is based on statements such as those in questionnaires distributed to respondents. Variations in respondents' answers to employee behavior variables can be seen in Table 2 below:

Table 2. Respondents' Responses Regarding Employee Behavior

Indicator	Score					Mean
	5	4	3	2	1	
Work attitude	23	77	0	0	0	4,23
Responsible	45	54	1	0	0	4,44
Initiative	13	83	4	0	0	4,09
Discipline	73	27	0	0	0	4,73
Total Average (%)						4,37

From the table above, it can be stated that the average respondent's answers are in the range of 4.09 - 4.73. (Agree - Strongly Agree) with a total average score of 4.37 (Agree - Strongly Agree). Work motivation is an assessment score of work motivation which is measured through external dimensions (exemplary leadership, work environment, and appreciation) and internal (needs, desires/desires, self-actualization, and responsibility) with variations in respondent answers as follows:

Table 3. Prescription Responses Regarding Work Motivation

Indicator	Score					Mean
	5	4	3	2	1	
Physiological Needs	40	58	2	0	0	4,38
Social Needs	22	78	0	0	0	4,22
Security Needs	18	80	2	0	0	4,12
Self-Actualization Needs	17	81	2	0	0	4,15
Total Average (%)						4,21

From the table above, it can be stated that the average respondent's answers are in the range 4.12 - 4.38. (Agree - Strongly Agree) with a total average score of 4.21 (Agree - Strongly Agree). From the table above, it can be

stated that the average respondent's answers are in the range 4.12 - 4.38. (Agree - Strongly Agree) with a total average score of 4.21 (Agree - Strongly Agree).

Table 4. Responses Regarding Characteristics of Budget Objectives

Indicator	Score					Mean
	5	4	3	2	1	
In preparing the budget, always involve subordinates	83	17	0	0	0	4,83
Many opportunities are given to subordinates to participate in SKPD budget preparation.	16	64	20	0	0	3,96
Much information is given to subordinates in budget execution.	14	77	9	0	0	4,05
In preparing the budget program, involving subordinates	11	86	3	0	0	4,08
always ask for opinions, or suggestions from subordinates when the budget will be set.	36	63	1	0	0	4,35
The contribution of subordinates to the SKPD budget is very large.	27	67	5	1	0	4,20
Total Average (%)						4,3
Responses Regarding Clarity of Budget Objectives						
Indicator	Score					Mean
	5	4	3	2	1	
There is clarity of budget objectives in this work unit.	44	55	1	0	0	4,43
There is a specification of budget objectives in this work unit	29	64	6	1	0	4,21
Knowing the level of importance of budget objectives in each program.	50	46	4	0	0	4,46
Know clearly the outcome that must be achieved in each program.	28	72	0	0	0	4,28
The budget made has considered the priority scale	43	57	0	0	0	4,43
Total Average (%)						4,36
Budget Feedback						
Indicator	Skor					Mean
	5	4	3	2	1	
Receive adequate feedback with respect to achievement in achieving budget goals.	25	75	0	0	0	4,25
Receive feedback on work at the end of the budget planning cycle	41	49	9	1	0	4,30
Do not get feedback on performance in achieving the budget.	29	60	10	1	0	4,17
Feedback received at the end of the budget planning cycle has no effect on performance.	33	55	12	0	0	4,21
Total Average (%)						4,23
Budget Evaluation						
Indicator	Skor					Mean
	5	4	3	2	1	
Always evaluate the implementation of the budget program in this work unit.	32	56	11	1	0	4,19
Always evaluate the target results of budget activities in this work unit	28	60	11	1	0	4,25
The results of the APBD evaluation are able to correct the performance of the budget program that is being implemented in this work unit	36	53	11	0	0	4,25
The results of the APBD evaluation are able to correct the performance of budget activities that are being implemented in this work unit.	26	59	15	0	0	4,11
Total Average (%)						4,2
Clarity of Budget Objectives						
Indicator	Skor					Mean
	5	4	3	2	1	
Budget goals are difficult to achieve	30	60	10	0	0	4,20
There is no problem in achieving budget goals.	41	46	11	2	0	4,27
Total Average (%)						4,2

From the table above, it can be stated that the average respondent's answers are in the range of 3.96 - 4.66. (Disagree - Strongly Agree) with a total average score of 4.3 (Agree - Strongly Agree). The most dominant indicator in the variable of objective budget characteristics is that budgeting always involves subordinates with

vulnerable assessments at a very agreeable score of 83 respondents and on the measurement dimension of the clarity of budget objectives, namely Knowing the level of importance of budget goals in each program is vulnerable to scoring highly agree as many as 50 respondents and Knowing the level of significance of budget goals in each program is at an average score of 4.46%. The smallest contribution indicator is the number of opportunities given to subordinates to participate in SKPD budget preparation with an average score of only 3.96.

3.2. Description of Data Analysis Results

This table describes the correlation relationship of each construct variable to the latent variable. Or the relationship between the Employee Behavior variable (X1), Work Motivation (X2) to the Objective Characteristics variable (Y), which is explained as below:

Table 5. Correlation Between Variables

		Behavior Employees	Work Motivation	Purpose of Characteristics Budget
Behavior Employees	Pearson Correlation	1	.641**	.838**
	Sig. (2-tailed)		.000	.000
	N	100	100	100
Work Motivation	Pearson Correlation	.641**	1	.612**
	Sig. (2-tailed)	.000		.000
	N	100	100	100
Purpose of Characteristics Budget	Pearson Correlation	.838**	.612**	1
	Sig. (2-tailed)	.000	.000	
	N	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

The table above states that the value of N is as many as 100 respondents in 42 SKPDs of Jenepono Regency. The closeness relationship is indicated if the value is getting closer to the number "1", it is stated that the variable has a strong relationship. Vice versa, if the value of the correlation is not below the number "1" and is close to the number "0", then it is stated that the correlation is weak. The Pearson Correlation or the relationship between variables is worded as follows:

1. Employee Behavior (X1) has a significant relationship to the Characteristics of Budget Objectives (Y). amounting to 0.838.
2. Work Motivation (X2) has a significant relationship with the Characteristics of Budget Objectives (Y) of 0.612

A reliability test is used to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire is reliable or reliable if a person's answer to the statement is consistent or stable over time. If the alpha value is > 0.7 , it means that the reliability is sufficient, while if the alpha is > 0.80 , this suggests all items are reliable. All tests are internally consistent because it has strong reliability. Or, some interpret it as follows:

- a. If $\alpha > 0.90$, reliability is perfect
- b. If the alpha is between 0.70 - 0.90, the reliability is high
- c. If the alpha is between 0.50 - 0.70, the reliability is moderated. If $\alpha < 0.50$, then reliability is low
- d.

Table 6. Reliability Test

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-To-total Correlation	Cronbach's Alpha if Item Deleted
Employee Behavior	8.9600	.786	.825	.759
Work motivation	9.1200	.915	.653	.912
Characteristics of Budget Objectives	8.9400	.804	.802	.781

Table 7. Reliability Test (Cronbach Alpha)

Cronbach's Alpha	N of Items
.874	3

From the table above, it can be seen that the Cronbach Alpha value of variable X is 0.874. The description of the Cronbach alpha value for each variable is employee behavior (X1) with a value of 0.759, Work Motivation (X2) with a value of 0.912, Characteristics of budget goals with a Cronbach alpha value of 0.781.

Table 8. F-test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.459	2	8.730	120.097	.000 ^a
	Residual	7.051	97	.073		
	Total	24.510	99			
a. Predictors: (Constant), Work Motivation, Employee Behavior b. Dependent Variable: Characteristics of Budget Objectives						

Dari tabel diatas didapatkan nilai F_{hitung} sebesar 120.097 dengan nilai signifikansi $0.000 < 0.05$. Sehingga dapat dinyatakan bahwa nilai $F_{hitung} > F_{tabel}$.

Table 9. T test

Model		t	Sig.
1	(Constant)	2.128	.036
	Employee Behavior	10.679	.000
	Work motivation	8.779	.018

The table above shows that the value of T-calculated $<$ T-estimated that is. Employee Behavior (X1) with a T-value of $10.679 <$ T-estimated with a significance value of $0.000 < 0.005$ and work motivation (X2) with a T-calculated of $8.779 <$ T-estimated with a significance value of $0.018 < 0.052$.

The R test (coefficient of determination) is used to determine the extent of each independent variable's contribution with the assumption that the other variables are constant to the dependent variable. The greater the coefficient of determination to eat, the greater the variation in its contribution to the dependent variable. If the R-value approaches 1 (one), it can be said that the stronger the model explains the variation of the independent variables on the dependent variable. Conversely, if the R-value is closer to 0 (zero), the weaker the independent variables' variation on the dependent variable. The R test (coefficient of determination) is described as follows:

Table 10. The coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844 ^a	.712	.706	.26961
a. Predictors: (Constant), Work Motivation, Employee Behavior b. Dependent Variable: Characteristics of Budget Objectives				

In the table above, it is stated that the relationship between all independent variables (X1, X2, to Y) in the regression model is stated to have a strong relationship (can be seen in the R Square value) of 0.712 or 71.2%. In comparison, 28.8% is influenced by other factors not examined in this research. This test aims to test whether there is an inequality of variants from the residuals of one observation to another in the regression model. If the correlation coefficient of each of the independent variables is significant at the level of $p < 0.05$, this indicates heteroscedasticity. A detailed explanation is presented below:

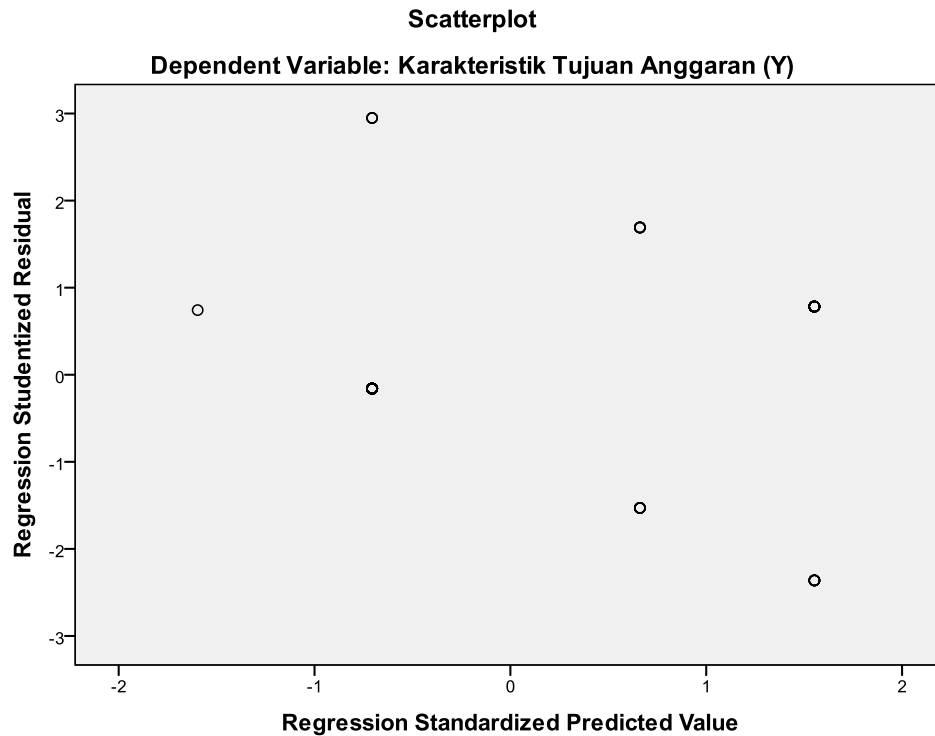


Figure 1. Heteroscedasticity Test

It can be seen that the scatterplot graph above states that the dots are spread both below zero and above zero, so it can be stated that the data variation in this study is delicious. There is heteroscedasticity and fulfills the requirements for multiple regression. The regression analysis test explains whether there is an influence between variable X on variable Y and shows how much force it symbolizes as a significant number. The significance in this study is with reference (Sig) $p < 0.5$. The details of the multiple linear regression analysis tables can be seen in the table below.

Table 11. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.578	.271		2.128	.036
	Employee Behavior	.754	.071	.758	10.679	.000
	Work motivation	.528	.072	.526	8.779	.018

a. Dependent Variable: Characteristics of Budget Objectives

The regression equation is:

$$Y = 0.578 + 0.754(X1) + 0.528 (X2)$$

From the results of multiple linear regression data analysis, it can be stated as follows:

- The value of 0.578 is constant, meaning that if the employee's behavior and work motivation are constant / do not change, the value of the budget's characteristics is 0.578.
- The value of 0.754 in the employee behavior variable means that if the employee's behavior is increased/increased by 1 unit, the Y variable (Characteristics of Budget Objectives) will increase by 0.754 or 75.4%. Likewise, if the employee's behavior is lowered, the quality of 1 unit meal variable Y (Characteristics of Budget Objectives) will also decrease.

- c. The value of 0.528 in the work motivation variable means that if the work motivation behavior is increased/increased by 1 unit, the Y variable (Characteristics of Budget Objectives) will increase by 0.528 or 52.8%. Likewise, if the work motivation is lowered, the quality is 1 unit meal variable Y (Characteristics of Budget Objectives) will also decrease.

The meaning of the regression analysis table is as follows:

1. Employee Behavior Variable (X1) has a significant effect on Budget Objective Characteristics (Y) with a significance level of 0.000, or it can be stated (sig) $0.000 < 0.5$.
2. Work Motivation Variable (X2) has a significant and positive effect on Budget Objective Characteristics (Y) with a significance level of 0.014, or it can be stated (sig) $0.014 < 0.5$.

Employee Behavior (X1) has a significant effect on Budget Purpose Characteristics (Y). The results of data analysis show that the Initial Hypothesis (H0) has a considerable impact on the Characteristics of Budget Objectives (Y) so that it is stated that H0 = Accepted, H1 = Rejected. Work Motivation (X2) has a significant effect on Budget Purpose Characteristics (Y). The results of data analysis show that the Initial Hypothesis (H0) has a substantial impact on the Stock Price (Y), so that it is stated that H0 = Accepted, H1 = Rejected. Employee Motivation (X1) is the most influential dominant variable.

3.3. Discussion

The research results involving a sample of 100 respondents spread across 42 SKPDs in the District of Jeneponto obtained excellent results; namely, the two proposed hypotheses have a significant effect.

3.3.1. Employee Behavior

Good employee behavior is reflected in the employee's work motivation. Assessment of work behavior includes the following aspects: a) Service orientation, b) Integrity, c) Commitment, d) Discipline, e) Cooperation and f) Leadership. These are fundamental aspects in determining civil servants' behavior in Indonesia without exception in the Jeneponto Regency SKPD itself. All of the measuring indicators regarding employee behavior are significant work attitudes are in the average rating of 4.23, responsibility with an average score of 4.44, initiative 4.09, and discipline 4.73. In general, the overall measurement dimensions are in a good average score. This is reaffirmed in the regression test results, which state that employee behavior significantly affects the characteristics of budget objectives with a significance value of $0.000 < 0.05$. So, it can be assumed that the responsibility, discipline, and initiative of all SKPDs in the Jeneponto Regency are good. Budget feedback, and budget evaluation had a significant and positive influence on local government officials' behavior. This shows that the clarity of budget objectives, budget feedback, and budget evaluation influence the Jeneponto District government officials' behavior. This means that the assessment carried out by local government officials is practical to know the results of their efforts and make them feel successful with the budget plans they have made. However, on the other hand, participation in budget formulation does not show anything positive about local government officials' behavior. This will influence individual interpretations of policies, rules, managerial styles, and other organizational events. This interpretation determines individuals' behavior; the consequence is that all local government officials react in the same way when setting budgets in their respective work units.

3.3.2. Work Motivation

Participation allows better communication, interaction with each other, and teamwork to achieve organizational goals, including the SKPD in Jeneponto Regency. Budget participation can increase employee work motivation. This is as shown in the regression analysis results, which states that work motivation on the characteristics of budget objectives has a significant effect. The budgeting process requires communication between superiors and subordinates to provide information to each other, especially those are internal because associates know more about the conditions directly on their part Basically, evaluation of the characteristics of the budget objectives have 4 (four) goals, namely: a. Ensuring that the actual performance is following the expected

performance, b. Make it easy to compare individual performance with one another, c. The performance evaluation system can trigger an alarm signal, indicate possible problems, and d. Assessing management decision-making. Work motivation plays an essential role in determining a person's success or failure in carrying out the tasks assigned to effective and efficient budgeting in SKPD in Jeneponto. Overall, the acquisition of variations in respondents' answers is also centered on the category "Agree" even from the value research tests with various standards are also excellent and feasible standards so that it can be stated that the link between work motivation and employee behavior is quite influential.

3.3.3. Characteristics of Budget Objectives

Budget participation is a process that describes the individuals involved in budgeting and has an influence on budget targets and the need for rewards for achieving these budget targets. The results of the study regarding all X variables on the Budget Objective Characteristics have a significant effect. Broad participation is an organizational process in SKPD in Jeneponto Regency, where individuals are involved and influence decision-making that directly affects the individual. The higher the level of involvement of leaders and employees in the budget preparation process, the higher the performance will be. Clarity of budget objectives indicates the extent to which budget objectives are explicitly stated and clearly and understood by those responsible. Feedback on achieved budget goals is an important variable that motivates employees. Suppose the employee does not know the results of his efforts to achieve goals. In that case, he has no basis for feeling success or failure, and there is no incentive to perform better and ultimately becomes dissatisfied. This study's results provide different results than previous research, which states that the investigation that partially the clarity of budget objectives does not significantly affect performance.

4. Conclusions

This study concludes that employee behavior significantly affects the Characteristics of Budget Objectives at SKPD Jeneponto Regency. Employee motivation has a substantial impact on Budget Objective Characteristics in SKPD Jeneponto Regency. Based on the research results and conclusions, the suggestions in this study are 1) SKPD in Gowa Regency maintains employee behavior, especially for problems related to budgeting (budgeting) so that good behavior and synergy are supported, for example, for the initiative, responsibility, and discipline in work. 2) Participation in budgeting at SKPD Jeneponto Regency increases employee motivation. It is necessary to involve employee elements in budgeting so that the characteristics of budget objectives can be adequately achieved and employee work motivation is also increasingly showing satisfaction. 3) For the next researcher to research by adding other variables besides motivation and employee behavior such as performance which can be used as a moderating variable.

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