The INFLUENCE of the PARTICIPATION of the BUDGET and the CLARITY of the BUDGET TARGETS AGAINST the SENJANGAN BUDGET
(Survey On the working Device Units area of West Bandung Regency)

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Abstract

Participation can start from the stage of determining where to go and what will be produced, which is usually called the stage of policy formulation and plan. The process of budget participation is quite effective because of the effective exchange of information so that the approved budget amount is the result of the expertise and personal knowledge of budget makers close to the operating environment. Clarity about the mission of financial management of the general area of papua and local budgets in particular. Budgetary slack itself is the difference between the realized budget and the best estimate being honestly predicted.

The results show that there is significant influence between budget participation on budgetary slack. In this study budget participation is within reasonably good criteria, but there is still a gap, it indicates the existence of deficiencies or weaknesses in budget participation and research results indicate that there is a significant influence between the clarity of budget targets against budgetary slack. In this study, the clarity of the budget targets that are within the criteria is quite good, it indicates that there are still deficiencies or weaknesses in the clarity of the budget target.

Keyword: budget, budget participation, clarity, local financial managemen

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I. INTRODUCTION

1.1 Background Research

Partispasi can start from the stage of determining which ones will be targeted and what will be produced, which is usually referred to as the stage of the formulation of policies and plans (hetifah, 2009:159). Next followed by the participation at the stage of determining how to achieve the goals and objectives in order for resources to risk can be achieved (hetifah, 2009:159). The importance of partipasi presented by Diana Conyers (1991) as the first tool to obtain information, related conditions, needs, and attitudes of the local masyaraakat which without the presence of the people, programs and projects the development threatened to fail; Second, the community trusted programs and development projects if they feel involved in the process of preparation and planning (Indra Bastian, 2014:229). A phenomenon that occurs in the territory of West Bandung Regency, according to m. Priest Yudha as the Kasubag Drafting Program says the existence of a limited area of financial capability and some of the authority of local governments. Permasaahannjuga there is a proposed budget to the community does not comply with the budget that is already given.

Miroslav already right on target but sometimes there are problems in society that sometimes want to change the usuan budget disaaat budget is running and the budget gap occurs because different regions each PAD these factors is the main factor is the existence of disparities in terms of regional development (m. Priest Yudha, 2017).

In addition, many found the complaint of the community with regard to the allocation of the budget which does not match the needs and scale of priorities, as well as less reflects the economic aspects, efficiency, and effectiveness (Mardiasmo, 2004:117). In the future the potential that needs to be discussed at this stage is the potential for what it is (nothing to hide), i.e. how the magnitude of the target are achieved can be achieved. This is important, so that there are no longer term effectiveness achievement of revenue above 100% (Mardiasmo, 2004:112). With the wisdom of a system of regional financing became very clear (Abdullah in Syamsuddin, 2005:268).

Budgetary Slack appear caused weak planning and preparation of the budget of the local government. The revision of the budget done related existence of uncertainty that berhubugan with the amount of the budget, projects are implemented, and general information about project help/head region (Mardiasmo, 2004:245). That perception gap is the most prominent problems encountered in some areas (Alfitra in Syamsuddin, 2005:287).

1.1 Formulation Of The Problem

Based on the background of the research described, then the outline of the problem in this research are:

1. How big is the influence of the participation of the budget against the senjangan budget
2. How much influence the clarity of the budget targets against the senjangan budget

1.2 Purpose And Research Purposes

Based on the above issues, the formulation of the research question to get the real empirical evidence about the influence of Partispasi budget and the clarity of the budget Targets against the budget Gap. The goal in this research are as follows:

1. To find out how big an influence participation budget against senjangan budget
2. To know us how great an influence the clarity of the budget targets

1.3 Usability Research

The usefulness of this study describes and the ease with which will be obtained from the results of research, as well as to the parties that will be retrieved the data and the information from the results of this research, is expected to provide insights and new science. Particularly for the author and his public who read the results of this research.

1.3.1 Practical Usability Research

is expected to be used as consideration in the field of public sector accounting with regard to the regional budget in order partisispasi senjangan budget that occur in local government.

1.3.2 Academic Uses

the results of peenelitian is expected to give empirical evidence tengtang influence participation budget and the clarity of the goal against budget sengjangan budget and can be useful for the development of science accounting, complete results previous research regarding participation budget, budget goal clarity, and for a reference for further research to hold a further review in the same topic.

II. LITERATURE REVIEW, A FRAMEWORK OF THINKING, HYPOTHESIS

2.1 literature review

2.1.1 Budget Participation

According to Brownell (1982) in Nurcahyani (2010:35) says that "the participation of the budget is a process that involves individuals directly in it and have an impact on the preparation of the anggatan goal achievements will be assessed and will likely be valued on the basis of the achievement of the objectives of the budget ".

According to Falikhatun (2007) in Irfan, et al. (2016) defines that "the participation of the pengganggaran is the process of describing the individuals involved in the preparation of the budget and have an impact on the budget targets and the need for recognition of the achievement of the budgetary targets These ".

According to Mulyadi (2001) in diamonds and fine (2016) said that "participation in the preparation of angggaran keikut can be interpreted as an accompaniment in the lower level manager decides together with the budget committees regarding future activities will come in achieving the objectives of the budget ". While according to Kenis (1979) in Diamonds and fine (2016) stated "participation budgeting is the extent to which managers participate in preparing the budget and budget goal influence of each center of accountability".

From the explanation above definition then it can be drawn the conclusion that the budget is partispasi keikut an accompaniment that managers in terms of preparation of budget and responsibility in terms of the preparation of the budget and have an impact on your target budget.

2.1.2 Budgetary Goal Clarity

According to Suhartono and Professorpinch (2011:9) argues that "the clarity of the budget target is sejau where ditetpkan budget goals clearly and specifically with the goal of keeping the budget can be understood by the person responsible for the the achievement of the budgetary targets ".

According to Emilia Darma and Abdul Halim (2005) in Mukhlisuk Muzahid (2017) argues that "the clarity of the objectives of the budget that is something that will be achieved or produced within a period of annual, semiannual, or quarterly".

From the explanation above definition then can be drawn the conclusion that the clarity of the budget target is a goal that will be achieved the budget must be clearly defined.

2.1.3 Senjangan Budget

According to Suartana (2010:137) says that "Senjangan anggatan is the process of budgeting found the existence of distortions deliberately by lowering the income budgeted cost dameningkatnya diaanggarkan".

According to Anthony and Govindarajan (2005:85) says "Senjangan budget is the difference between the amount of the budget proposed by subordinates with the best estimation of the number of organizations".

According to Siregar Baldric (2013:168) States that "the budget Slack is the amount of revenue shortfall and excess costs that accidentally entered into the budget so that lower and middle-level managers more easily achieve the goals budget."

From the explanation above definition then it can be ditarikkesimpulan senjangan budget is the difference between the budget to mecapai purpose in the budget.

2.2 Framework For Thinking

2.2.1 Influence Participation Budget Senjangan Budget

with regard to taking action against the influence of Partispasi Budget Senjangan Budget against according to experts as follows: Young (1985) States that: "the participation of budgeting has a positive influence and can increase the occurrence of senjangan budget, because the individuals participating in the preparation of the budget and have an impact on a target budget looking for ease in the achievement of the budget ".

2.2.2 Influence the clarity of the budget Target against Senjangan

the budget as for the influence of Partispasi Budget Senjangan Budget against according to experts as follows: according to Stevens (2000) in the Rida Fani month (2011) stated that: "one of the the condition causes senjangan budget was conflicting budget goals between superiors and subordinates. If the budget clearly stated goals, then the level of budget senjangan that may occur will decline. The clarity of the budget objectives should be clarified and made more specific for implementing the budget in reducing senjangan budget in the sphere of local government. (Ehrmann Suhartono, 2006) ".

2.3 the HYPOTHESIS

according to Sugiyono (2015:54), argued that: "the hypothesis is a temporary answer against the outline of the research issues, where the outline of the research have been asked in the statement. Said to be temporary, because the answers given are based on new theory that are relevant, not based on empirical facts faakta obtained through data collection. So the hypothesis is also expressed as a theoretical answer to problem formulation against peneltian, empirical answers yet. " This encompasses research hypothesis is defined as a temporary answer to the problem of research, until proven through data collected and should be tested empirically. Based on the above reasoning framework description, then the hypothesis is as follows:

H0: participation Budget berpegaruh Budget Senjangan against

H1: the clarity of the budget Goal influence on Budgetary Senjangan

III. The OBJECTS and RESEARCH METHODS

3.1 Research object

of Research Object was examined in this study is the Participation budget, Budget Goals and clarity of Senjangan budget.

3.2 Methods Of Research

methods used in this research is descriptive research method and verifikatif. Using research methods will be known a significant relationship between the variables examined so produce conclusions that clarify the description about the object examined.

3.2.1 Operational Variables

this research using independent variables Participation budget and the clarity of the budget Target, the dependent variable and the Senjangan budget. As for the second operasionalisasi in accordance with table variables are:

Table 3.1
Operational Variabels

	VARIABEL	KONSEP VARIABEL	INDIKATOR	SKALA
1	The Participation Of The Budget	According to Brownell (1982) in Nurcahyani (2010:35) says that "the participation of the budget is a process that involves individuals directly in it and have an impact on the preparation of the anggatan goal achievements will be assessed and will likely be valued on the basis of the achievement of the objectives of the budget ".	1. The involvement of 2. The influence of 3. The contribution of Nur Laila (2016:23-24)	Ordinal
2	Kejelasan Sasaran Anggaran	According to Suhartono and Professorpinch (2011:9) argues that "the clarity of the budget target is sejau where ditetpkan budget goals clearly and specifically with the goal of keeping the budget can be understood by the person responsible for the the achievement of the budgetary targets ".	1. Clear 2. Specific 3. It is understood Abdullah (2003)	Ordinal
3	Senjangan Anggaran	According to Suartana (2010:137) says that "Senjangan anggatan is the process of budgeting found the existence of distortions deliberately	1. Pecapaian Budget 2. Standard Budget	Ordinal

		by lowering the income budgeted cost dameningkatnya diaanggarkan".	3. Budget restrictions 4. Budget demands 5. The budget target of 6. Difficulty level Pencapaiaan Targets Budget Suartana (2010:137)	

3.1 Data collection Techniques

according to Sugiyono (2014:224) defined from the data collection techniques are: "techniques of data collection is the most strategic step in the research, because the main goal of the research is getting the data".

This type of data collection in the research iniadalahpenelitianlapangan used as a data collection technique directly on institutions that become objects in the research with documentation, research library and internet research.

3.2 Population, Sample, Place And Time Of The Research Unit Of Analysis The Unit Of Analysis

3.2.1 On This Research

Work Units namely District Bandung Barat Device.

3.2.2 Engineering Sample With drawal

with drawal of samples in this study using probability sampling probability sampling type used in this research is purposive sampling or often called a census.

Tabel 3.2
SKPD Kabupaten Bandung Barat yang dijadikanSampel

No	Nama SKPD
1	Sekretariat DPRD
2	Inspektorat Daerah
3	Badan Perencanaan Pembangunan Penelitian & Pengembangan Daerah
4	Badan Kepegawaian dan Pengembangan SDM
5	Badan Pengelolaan Keuangan Daerah
6	Dinas Pendidikan
7	Dinas Kesehatan
8	Dinas Sosial
9	Dinas Tenaga Kerja & Transmigrasi
10	Dinas Pekerjaan Umum & Penataan Ruan
11	Dinas Perumahan & Pemukiman
12	Satuan Polisi Pramung Raja & Damkar
13	Dinas Perindustrian & Perdagangan
14	Dinas Koperasi, Usaha Kecil & Menengah

15	Dinas Perhubungan
16	Dinas Komunikasi, Informatikan & Statistik
17	Dinas Perikanan & Pertenakan
18	Dinas Pertanian & Ketahanan Pangan
19	Dinas Kepemudaan & Olahraga
20	Dinas Lingkungan Hidup
21	Dinas Pemberdayaan Masyarakat & Desa
22	Dinas Kearsipan & Perpustakaan
23	Dinas Pariwisata & Kebudayaan
24	Dinas Kependudukan & Catatan Sipil
25	Dinas Penanaman Modal & Pelayanan Terpadu Satu Pintu
26	Dinas Pengendalian Kependudukan, Keluarga Berencana, Pemberdayaan Perempuan & Perlindungan Anak
27	Kesbangpol

(Sumber: SKPD Kabupaten Bandung Barat)

BerdasarkanTabel3.2 yangmenjadisampeldalampenelitianiniadalah pada tabel 3.3

Tabel 3.3
Pengambilan Sampel 4 Badan dari 27 SKPD di Kabupaten Bandung Barat

No	Nama SKPD
1	Inspektorat Daerah
2	Badan Perencanaan Pembangunan Penelitian & Pengembangan Daerah
3	Badan Pengelolaan Keuangan Daerah
	Badan Kepegawaian dan Pengembangan SDM

The withdrawal of the above samples based namely criteria as follows:

1. The management of the core budget are there in West Bandung Regency is located in the body 4.
2. The service of just giving budget plan.
3. Preparation, realization, and control anggaranyang in progress carried out by such agency
4. The bodies of the four in the West Bandung Regency

acquired the correspondent amount to 63 people consisting of 4 head of Department, head of the 13 Subsections, 46 Civil Affairs Apparatus.

3.2.3 Ocation And Time Of Research

to obtain data and information relating to the issues examined the author menagadakan research on the SEGWAY West Bandung Regency with data retrieval padaSKPD West Bandung Regency. This research began in March 2017 until August 2017. In conducting this study, the researchers made plans a research schedule begins with a preparatory stage through to the final stage i.e. the reporting of research results.

3.3 Data testing methods

3.3.1 Test Validity

Validity is used to find out the extent to which the instruments used can be used to measure the accuracy of research.

According to Sugiyono (2010:267) validity is defined as follows: "Validity is the degree of accuracy of the data shows that occur on the object of research with the resources that can be reported by researchers".

Testers use validity correlation product moment (index validity) stated Barker et.al (2001:70) as follows: "Grain statement declared valid if koefesien > statement 0.30 grains of correlation. Later testing method using alpha-reliabitas cornbach and koefesien reabilitas if realible stated > 0.70 ".

3.3.2 Test Reliability

according to Umi Narimawati (2010:43) realibitas test is as follows: "to test reliability or trustworthiness of data disclosure tool. With the retrieved value r of the validity of the test results of the correlation index shows which States or no connection between the two parts of the instrument ".

To test whether a variant of residual homogeneous used method of scatter plot. Reliabiltas test is carried out to test the reliability and trustworthiness of data disclosure tool. The methods used to test realibitas is the Split-Half Method (Spearman-Brown Correlation) or two-side technique. As for the reliability test evaluation criteria raised by barker et al (2002:70).

3.3.3 location and time of research

to obtain data and information relating to the issues examined the author menagadakan research on the SEGWAY Bandung Regency The West with data retrieval padaSKPD West Bandung Regency. This research began in March 2017 until August 2017. In conducting this study, the researchers made plans a research schedule begins with a preparatory stage through to the final stage i.e. the reporting of research results.

Tabel 3.4
Standar Penilaian Reliabilitas

Kategori	Nilai
Good	0,80
Acceptable	0,70
Margin	0,60
Poor	0,50

Sumber : Barker et al. (2002:70)

3.4 Data Analysis

Method After data is collected and then carried out an analysis of the data that has been outlined. The authors analyzed the data by using the method of descriptive and verifikatif.

3.4.1 Analysis Descriptive

descriptive Study is used to illustrate how Participation budget, the clarity of the budget Target, and Senjangan budget.

3.4.2 Analysis Verifikatif

analysis of the Verifikatif in this study by using statistical tests i.e. SEM Partial Least Square (PLS). Analisisverifikatifdigunakan to test deeper influence Participation budget and the clarity of the Objectives of the budget against Western Bandung Regency Budget Senjangan. As well as testing the theory by testing a hypothesis of what is accepted or rejected.

3.4.3 PengujianHipotesis

according to Anthony and S.K. Suharyadi (2011:112), hypothesis testing define as follows: "hypothesis testing is a procedure based on sample evidence used to determine whether a hypothesis is a reasonable and thus not rejected, the hypothesis or unnatural and therefore should be rejected ". The hypothesis will be tested in this study is concerned with the extent of the influence of variables X against Y variable, i.e., the participation of the budget and the clarity of the goal against Budget Senjangan budget.

IV. RESEARCH RESULTS and DISCUSSION

4.1.1 influence of Budget Participation against Senjangan Budget

Based on the results of the study showed that there was significant influence between the positive participation of the budget against the Senjangan budget. While the value of the correlation between Budget Senjangan budget with Participation is 0.866. The value of 0.866 according to Sugiyono (2013:250) are on the interval 0.80 – 1.00 including categories is very strong. In hypothesis testing can be seen that the t count for participation budget (X 1) of t-value table 3.812 of 1.960. Because the value t calculate t value is greater than the table (7,812 > 1,960) then H0 ditolakdan Ha was accepted, meaning significant. From the results of the study showed that the participation of influential significantly to Budget Senjangan Budget at 4 (SKPD) in Bandung Regency West. The magnitude of the influence of the participation of the budget against a budget that is Senjangan of 35.5% and the rest amounted to 64.5% is the contribution of other variables that are not examined in this study, such as the Asymmetry of information, the emphasis of the budget, and organizational commitment.

3.4.2 Influence the clarity of the budget Targets against the Senjangan Budget

based on the results of the study indicate that there is a significant positive influence between the clarity of the goal against Budget Senjangan budget. While the value of the correlation between the clarity of the budget the budget is denganSenjangan Target of 0.875. The value of 0.875 according to Sugiyono (2013:250) beradapada interval 0.80 – 1.00 including categories is very strong. In hypothesis testing can be seen that the t calculate the budget Target for clarity (X 2) of 4.664 with value t table of 1.960. Because the value of t hitungl t of ore value tables (4,664 > 1,960) then H0 is rejected and accepted Ha, meaning significant. From the results of the study show that the Senjangan Budget is affected significantly by the clarity of the budget Targets. The magnitude of the influence the clarity of the budget Target against Senjangan the budget namely of 44.3% and the rest of 55.7% is the contribution of other variables that are not examined in this study.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion about the influence of the participation of the budget and the clarity of the goal against Miroslav Senjangan budget in West Bandung Regency at the end of the study, the authors draw conclusions as follows:

1. The participation of significant effect on budget senjangan budget. By category the correlation is very strong, with the value of the correlation between Budget Senjangan budget with Participation is 0.866. However there are some which cause budget has not yet been fullest participation i.e. indicator of influence. So participation budget. And promoted Government budget senjangan daerahyang less well/maximum. On the research budget participation happens on 4 (SKPD) in Bandung District Baratberada in the criteria is good enough, but there is still a gap, it still marked the existence of deficiencies or shortcomings on participation budget, because still a problem within the limitations of financial capability regional capabilities.
2. Target the influential budget Clarity significantly to senjangan budget. By category the correlation is very strong, with the value of the correlation between the clarity of the budget Targets with a Senjangan Budget is amounted to 0.875. But there is a cause of clarity yet budget targets a maximum that is clear indicator. So the assessment of the clarity of the budget targets. And promoted Government budget senjangan areas that are less well/maximum. On the research budget goal clarity that occurs in 4 Agencies (SKPD) at West Bandung Regency is in the criteria is good enough, it still indicates a lack or weakness on the clarity of the budget, as it still targets the existence problem in the ability of the limited ability of the financial area

5.2 Suggestions

after the researchers provide the conclusions of the results of research on the influence of the participation of the budget and the clarity of the budget target against senjangan the budget, then researchers will propose some suggestions as follows:

5.2.1 Operational Advice

1. For 4 (SKPD) at West Bandung Regency Expected preferably 4 Bodies (SKPD) at West Bandung Regency needs to make improvements in the limitations that occur within the budget so that the budget will be increased and participation in the preparation of its should the community be given more siosialisasi about the process of preparation of Miroslav so there will be presence of proposing in the budget senjangan budget running so it will not appear in the budget.
2. For Employees Expected should an employee pada4 Agency (SKPD) at West Bandung Regency should make a budget report erperinci and easy to understand, it is to improve the clarity of the budget targets. Which then impact on budgetary senjangan.

5.2.2 Academic Advice

1. For the development of Accounting Science research results is expected to add to the insights of science and understanding related to the influence of the participation of the budget and the clarity of the budget targets against local government budget senjangan, as well as additional input and reference science accounting for readers.
2. For other researchers To researchers next, because there are still many other factors that influence outside the research model, expected to be examined by using other variables outside of this variable, and can Add other independent variables, it is recommended to use a different sample population and so obtained the conclusions support the theory and concepts that are generally accepted.

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