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**THE EFFECT OF INFORMATION TECHNOLOGY USAGE ON THE RELATIONSHIP
BETWEEN BUDGET PLANNING, HUMAN RESOURCES COMPETENCY AND
BUDGETARY IMPLEMENTATION AT STATE UNIVERSITY IN BALI, INDONESIA**

**Verawati Ni Made Adhika*, Wirakusuma Made Gede,
Putri Igam Asri Dwija, Suputra Idg Dharma**

Master's Program of Accounting, Faculty of Economics and Business,
University of Udayana, Indonesia

*E-mail: adhika.verawati@gmail.com

ABSTRACT

Absorption of the budget is often used as a benchmark in performance appraisal, so budget absorption is very important to be noticed by the government. This study aims to test empirically about the influence of budget planning, human resource competence, on the ability of budget absorption at Udayana University with the use of information technology included as a moderation variable. This study us primary data, data collected by using the instrument in the form of questionnaire. The sampling method in this study used saturated sampling (census) where all members of the population were sampled. The number of samples in this study was 116 respondents. Data analysis technique using Regression Moderation Analysis. The results of data analysis showed that the use of information technology can strengthen the influence of budget planning on the ability of budget absorption at Udayana University and the use of information technology can strengthen the influence of human resource competence on the ability of budget absorption at Udayana University.

KEY WORDS

Budget absorption ability, budget planning, human resource competenncy, information technology usage.

Budgeting is a financial plan of all activities of a systematically organized organization expressed in monetary units for a certain period. Budgeting can be used as control tool, because budget has function as planning of an organization. The budget can also serve as a benchmark for the government's performance appraisal in moving the economy, so that budget absorption is very important to be noticed by the government. The existence of problems in the realization of the budget will adversely affect the economy in the region. The problem of poor economy can be seen from the budget absorption rate (Mahendra et al, 2017).

Timely and scheduled budget absorption can help development and have an impact on the rate of economic growth. The phenomenon of low budget absorption becomes an interesting issue in government circles. The issue is often found in some government agencies that show that the low budget absorption rate at the beginning of the year and will accumulate at the end of the year. Low absorption of the budget is considered to contribute to the quality of public services and difficulties in achieving economic growth targets (Burhan, et al., 2015). The slow absorption of the budget which causes high budget absorption rate in the second semester will cause the risk of state financial accountability, such as imposing unnecessary activities, weakness of activity planning, and decreasing quality of activity implementation (BPKP, 2012). The amount of budget absorption in the second half, indicating the number of completion of activities that accumulate at the end of the fiscal year, which will cause the impact of not optimal output will be generated.

The President of the Republic of Indonesia in his speech revealed that based on the latest data obtained in June 2016, there is a value of Rp. 214 trillion funding of all APBD which is still settled and not yet used. President Joko Widodo instructed all regional leaders to immediately absorb the budget. Based on the report of the Ministry of Finance, the absorption of K / L budget up to the first semester of 2016 budgetary disbursement reached

only Rp 262,815.5 billion or 34.2% of the state budget in 2016. On different occasions President Joko Widodo confirmed the absorption of the budget is not good, will result in funds not quickly channeled to the community and not channeled to the regional economic system, so that beneficiaries can not enjoy the development or other economic benefits of the fund in a timely manner.

Ministry of Finance (MoF) reported, budget absorption in the first half of 2016 in 30 ministries / state institutions are low. Based on the report, the budget absorption is divided into three groups, namely: a. high; b. medium; and c. groups with low budget absorption. Mentioned, as many as 41 K / L into the high budget absorption group that is 34.2% and above; 16 K / L has moderate absorption (27.5% - 34.2%); and 30 K / L has a low absorption (less than 27.5%). The Ministry of Research, Technology and Higher Education is included in the medium budget absorption group, with a budget absorption rate of 33.5%.

Udayana University is one of the State Universities (PTN) which is one of the working units from the Ministry of Research Technology and Higher Education (Kemenristek Dikti). Udayana University is also one of the Public Service Bodies that have applied the Financial System of Public Service Agency (BLU) which has officially obtained full BLU status on December 27, 2011 based on Decree of Minister of Finance no. 441 / KMK.05 / 2011. Based on Government Regulation of the Republic of Indonesia No. 23 of 2005 which explains that BLU has flexibility in financial management based on economic principles and productivity, and the implementation of sound business practices, making Udayana University has flexibility in financial management. Of the total budget owned by Udayana University in 2017 of Rp. 693,200,470,000, the total budget realization is only 92.07% or Rp. 638.232.078.421. Budget absorption is in the first semester of only 28.19% or Rp. 188.139.213.231. The number shows that the budget absorption rate at Udayana University accumulates at the end of the fiscal year, which indicates the number of completion activities in the second semester. In addition, the percentage of Udayana University's budget absorption at the end of the year shows the percentage that has not reached 100% level. The low absorption of the budget can be interpreted as not yet optimal budget expenditure when compared with the target budget (Fahlevi and Ananta, 2015).

The budget absorption at Udayana University should receive serious attention so that Udayana University can improve the quality of lecturers and the quality of education. One form of quality improvement is by following international accreditation to strengthen and expand cooperation in the field of higher education between countries and to ensure the input, process and outcome of the program study is in accordance with the standards that should exist at a college. The absorption of a good budget signifies the implementation of the program of activities in accordance with the planning that has been set.

Planning is very important in the success of an activity or program undertaken. If the implementation of the activity is already in accordance with what is planned, then it is expected to produce more targeted output. Weak budget planning makes budgets already approved in the Budget Implementation List (DIPA) to be revised, which takes extra time in the process of budgeting so that it will result in a delay in the budget absorption process.

In addition to budget planning, the competence of human resources is also a factor that can cause delays in budget absorption. Competence of human resources can be a determinant in the success of an activity. The competence of human resources that can be seen from the level of professionalism in work will help the effectiveness in generating high budget absorption. Different results of research on budget planning and human resource competence affect the budget absorption expressed by Yumiati (2016), which states that planning has a negative effect on budget uptake. The inconsistency of the research results is also revealed by Priatno (2013) which states that the human resource factor has an insignificant influence on budget absorption.

To resolve differences from various research results, it can be done using a contingency approach (Govindarajan, 1986). Brownell (1982) examines some studies and finds a conditional influence as a moderating variable on the relationship between independent variables and dependent variables. Conditional factors can be grouped into four variables, namely: culture, organizational, interpersonal, and individual. Another factor that allegedly interacted influenced variable of budget planning and human resource competence

to budget absorption ability is the use of information technology. Technology is a tool that can be used to accomplish tasks more quickly. The obligation to utilize information technology by the Government is regulated in Government Regulation Number 56 Year 2005 regarding Regional Financial Information System which is a substitute of Government Regulation Number 11 Year 2001 regarding Regional Financial Information. Wilkinson et al. (2000), stated that information technology includes computers (mainframe, mini, micro), software, database, network (internet, intranet), electronic commerce, and other types related to technology. The use of information technology to make the work more efficient, because it can accelerate the completion of work and output will be generated will be more accurate and consistent.

Based on the above description, the authors are interested in conducting research on the absorption of the budget at Udayana University, entitled "The Effect Of Information Technology Usage On The Relationship Between Budget Planning, Human Resources Competency And Budgetary Implementation At State University In Bali, Indonesia".

LITERATURE REVIEW

Goal-Setting Theory. The Goal-Setting Theory implies that an individual is committed to a goal (Robbins, 2015: 137). Goal setting theory explains that there is an attachment between the purpose and performance of a person to the task it has. The goals set by a person, will determine how much commitment a person has in performing to achieve that goal. The organization that has set its goals, in this case a good budget planning, then the organization can more easily manget achieve target in accordance with what has been predetermined.

Based on the goal-setting theory approach the success of budget absorption is a goal to be achieved, while the commitment that will affect its performance to achieve these goals can be influenced by variable budget planning, human resource competence and the use of information technology. The existence of budget planning, good human resource competence, and supported by the use of information technology, will create sufficient information that can improve understanding of budget goals so as to create the possibility to achieve goals better.

Contingency Approach. To resolve the differences due to inconsistency of the results of the study, a contingent approach (Govindarajan, 1986) is required. There are several studies that have found conflicting results regarding the relationship between budget planning and human resource competence with the ability to absorb an organization's budget. So to resolve the difference of findings can be done by taking a contingency approach. The interaction between the ability of budget absorption and budget planning, human resource competence and information technology, can be explained by the contingency approach. The contingency approach in this study explains that budget planning and human resource competence in budget absorption will depend on a particular condition, in example the use of information technology.

Budgeting. Halim and Damayanti (2007) states that the budget is information or statement about the plan or policy of finance of an organization or business entity for a certain period of time estimates of revenues and expenditures of the State which is expected to occur in a certain period. The public sector budget contains a document describing the financial condition of an organization that includes information on revenue, expense and activity budgets. The budget contains an estimate of what the organization will do in the future. Budget for the public sector is very important because it is a tool to achieve the goal in order to provide services to the public or people whose purpose is to improve public services and welfare community.

Budget Absorption Rate. According to Kuncoro (2013) the budget absorption rate statesmeasures how far the target plan has been achieved by the agency. Measurement of budget absorption is done by calculating the proportion / percentage of budget amount realized in one budget year to the budget amount (Noviwijaya & Rohman, 2013). Simply budget absorption can be interpreted as a comparison between budget and realization. Budget absorption, particularly goods and services spending, has a significant effect in

driving economic growth. The earlier the implementation of its activities, will provide benefits and great stimulus effects for the benefit of society (Lestari, 2016). For that every government agency should manage its expenses to run smoothly and can support the successful achievement of national development targets. Public performance will be assessed based on the budget absorption rate. Performance appraisal is done by analyzing the difference or difference between actual and budgeted performance (Mardiasmo, 2009: 123). Measurement of budget absorption is done by calculating the proportion / percentage of total budget that has been realized in one budget year to the amount of budget ceiling (Noviwijaya and Rohman, 2013). Timely budget absorption will result in proportionate absorption, meaning that the relative absorption of the budget meets an almost equal percentage in each period with a proportionate budget absorption target of 25% per quarter.

Budget Planning. Ridhotullah and Jauhar (2015) stated that planning is to think about what to do with the resources they have. According to Notoatmodjo (2003: 14) planning is the core of management because all relevant organizational activities are based on the plan. Budget is a tool of planning as well as government control. Inadequate budget planning will have an impact on the ineffectiveness of the work program, because it is not aligned between budget planning and work program to be implemented so that it becomes one of the factors low level of budget absorption.

Competence of Human Resources. Within the organization human resources are the key to achieving organizational goals. Therefore, human resource management should be done as well as possible in order to contribute maximally to the organization. Without good and qualified human resources, an organization with good goals and sophisticated facilities and infrastructure will find it difficult to achieve its goals (Harsono, 2011).

According to Grote (in Pramudyo, 2010: 35), competence can be used to predict the performance, ie who performs well and less well depending on the competence it has, measured by the criteria or standards used. So it can be concluded that competence is the knowledge (knowledge), skill (skill) and attitude (attitude) owned by a staff or leadership that can affect their performance or other tasks effectively and efficiently or in accordance with predetermined standards. In good local financial management, the organizational unit must have quality human resources, supported by educational background, often attended education and training and have experience in finance (Wansyah et al., 2012). This supports the results of Kamukama et al. (2010) stating that human capital (education, experience, skills, attitudes, creativity) has a significant positive effect on the financial performance of microfinance institutions in Uganda.

Use of Information Technology. Information technology includes computers (mainframe, mini, micro), software (software), databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000). The use of information technology will play a role in decision making in an organization, so that decisions can be taken more quickly. The use of a computer that is one part of information technology will help in the completion of work, when compared to using the manual way, the computer will produce a much faster performance and can reduce the errors that occur, so the data produced more accurate. Today, the development of information technology is not only used in business organizations but also in public sector organizations, including governments. By utilizing information technology in budget absorption can help the government to make the budget absorption premises faster, so as to further enhance economic growth. The existence of information systems will also produce a more practical report, because by using the resulting report system can integrate with each other. It also helps top management to monitor the extent to which budget uptake has been done. It can be viewed at any time using a system.

Information Technology Moderates the Effect of Budget Planning on the Ability of Budget Absorption. Based on Goal-Setting Theory which states that an individual who is committed to achieving his goal, the commitment will affect his actions and the consequences of his work. Based on this theory an individual will determine the purpose for his behavior in the future, and that goal will have an effect on the behavior of the individual (Arthana, et al., 2016). Individuals who want to achieve the goal in this case is the absorption of high budget, then the individual must be able to formulate the right strategy that is by doing

a good budget planning supported by information technology, so that planning documents and budget execution can be executed in a timely manner. This means that budget planning and budget management by utilizing information technology will have a positive impact on the accuracy / accuracy of the results / performance of an organization. Research Winidyanigrum (2010), Yudianta (2012), Nuryanto & Nunuy (2012), Yuliarta (2013), Walker & Andrews (2013), Indriasih & Poppy (2014), Bhuiyan et al. (2015), and Suwanda (2015) who found that information technology / information systems have a positive influence on financial performance / budget absorption.

H₁: Information Technology strengthens the influence of Budget Planning on Budget Absorption at Udayana University

Information Technology Moderates the Effect of Human Resource Competence (HR) On Ability Absorption Budget. Based on Goal-Setting Theory, the individual must have good ability in his efforts to achieve the goals set. Goal-Setting Theory aims to improve efficiency and effectiveness by specifying the expected outcomes in which individuals, groups and organizations work (Siagian, 2004: 1919). In implementing the maximum budget absorption objectives, an organization requires human resources that have the ability in budget management, so that the economic benefits of the budget can be received well. Human resources have a very important role to manage an organization, so that an organization requires resources that have competence in the field (Iskandar, 2015). The involvement of qualified individuals in the absorption of the budget makes it more understandable about what targets will be achieved, and how the effort achievement using resources owned, then the targets prepared can be in accordance with the targets to be achieved. This can be strengthened if the human resources can apply information technology to absorb its budget. By using information technology, these resources can work faster, because information technology can integrate and store all information in a databank. The use of information technology can help human resources in organizational strategic planning (Panca, 2005).

Research Hullah (2012), Arthur (1995), Delaney & Huselid (1996), Herriyanto (2012), Nuryanto & Nunuy (2012), Gomes et al. (2013), Walker & Andrews (2013), Mamogale (2014), Indriasih & Poppy (2014) and Zarinah et al. (2016), empirically proves that the quality of human resources has a positive influence on the reliability of financial reporting / financial performance / organizational performance / budget absorption.

H₂: Information Technology strengthens the influence of Human Resource Competencies on Budget Absorption at Udayana University.

METHODS OF RESEARCH

This research use primary data, data collected by using instrument of questionnaire, related to budget absorption at Udayana University. Respondents in this study were Budget Management Officials of Fiscal Year 2018 that existed within Udayana University, which consisted of the Signing Officers of Paying Letters (PPSPM), Committing Officers (KDP), Bureau of Disbursements (BPP) and members of BPP. The determination of these officials as a population is based on the consideration that these officials are officials at all levels directly involved in financial management, both from planning activities to budget absorption.

The questionnaire of this research using the likert scale 1 through 5. Likert scale is used in order to facilitate the respondents to choose alternative answers. Population in this study amounted to 116 officials budget managers. The sample of this study used a saturated sampling technique, in which all members of the population were sampled. For the sample in this study amounted to 116 officials budget managers. However, based on the number of questionnaires sent to the respondents, only 112 returned and complete questionnaires.

Before performing the analysis, first classic assumption tests such as normality and heteroscedasticity tests are performed. In addition, tested the validity and reliability. Hypothesis testing performed by doing moderation regression test (MRA) with equation formula as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1.X_3) + \beta_5 (X_2.X_3) + e$$

Where: Y = Budget Absorption; A = Constant; $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$ = Regression coefficient; X_1 = Budget Planning; X_2 = Human resources competency; X_3 = Usage of information technology; E = Error Term.

Operationalization of Variables:

Dependent variable. Dependent variable of this research is Budget Absorption ability. The dependent variable was measured by the questionnaire adopted from Monik Zarinah's research (2015). This dependent variable uses four indicators using four indicators, namely: (1) Comparison of budget realization with budget absorption targets, (2) Realization for each semester, (3) Consistency in program / activity implementation, (4) Timeliness / monthly absorption schedule.

Independent variables. Independent variable in this research is Budget Planning and Human Resource Competence. Budget planning was measured using a modified questionnaire from Monik Zarinah's research (2015). Budget planning variables use indicators: participation, data accuracy, accuracy of RKA-KL approval, approaches and instruments in budget preparation, planning and needs, resolutions or changes. The competence of human resources was measured using a modified questionnaire from Farida Mony research (2012). The competency variable of human resource use 5 indicators are: knowledge, integrity, skill, self concept, and attitude.

Moderating variables. The moderation variable in this research is the use of Information Technology. This moderation variable was measured by a questionnaire adopted from Arfianti research (2011). This moderasi variable uses four indicators, namely: (1) Computerized accounting process, (2) Software as per law, (3) Integrated accounting and managerial report, (4) Software application integrated.

RESULTS AND DISCUSSION

Instrument Data. This study uses a unit of analysis in the form of perceptions of respondents on the variables studied. The analysis conducted using answers from respondents as many as 116 questionnaires. Questionnaires are distributed to existing budget managers within the Udayana University. The rate of return of the questionnaire is shown in Table 1.

Table 1 – Data of Instrument Retrieval

No.	Keterangan	Total
1	Distributed questionnaires	116
2	Questionnaires did not return	4
3	Questionnaires returned and used	112

Usability response rate 96.55%

Source: Data processed (2018)

Table 1 shows that the questionnaires were sent as many as 116 questionnaires. The questionnaire returned as many as 112 questionnaires or equal (96.55%). Respondents used in this research are among others budget officials in Udayana University.

Characteristics of Respondent. Characteristics of respondents of this study were gender, age of respondent, last education level, educational background, years of service and training participation. In the characteristics of sex, shows that women dominate the proportion of sample of budget management officials in Udayana University. Characteristics of the respondent's age indicate the level of maturity and emotional level of an individual. Based on existing data, officials of budget managers in Udayana University are dominated by employees who have enough maturity level in decision making from the age side. Based on the characteristics of the last level of education, indicates that the officials of budget managers in the University of Udayanan is dominated by graduate degree. Judging from the characteristics of educational background, it shows that the respondents are dominated by budget management officials with non-economic and non-accounting background. Characteristics based on the respondent's working period, indicating that the respondent is dominated by budget management officials who have relatively long work experience.

Table 2 – Respondent Characteristics

Explanation	Measurement	Total Respondent	Percentage
Gender	Man	49	43,8%
	Woman	63	56,2%
	Total	112	100%
Age	20 – 29 years	17	15,2%
	30 – 39 years	34	30,4%
	40 – 49 years	24	21,4%
	≥ 50 years	37	33,0%
	Total	112	100%
Level Of Education	SLTA/SMA	14	12,5%
	Diploma	5	4,5%
	S1	57	50,9%
	S2	12	10,7%
	S3	24	21,4%
	Total	112	100%
Education Background	Accounting	34	30,4%
	Management	12	10,7%
	Economic Development	2	1,8%
	Others	64	57,1%
	Total	112	100%
Years Of Service	< 5 years	30	26,8%
	5 – 10 years	21	18,7%
	> 10 years	61	54,5%
	Total	112	100%
Participation In Training	Never Followed	24	21,4%
	Has never been	88	78,6%
	Total	112	100%

Source: data processed (2018).

Table 3 – Validity Test

No	Variable	Indicator	Correlation Coefficient	Explanation
1	Budget Planning (X1)	X1.1	0,899	Valid
		X1.2	0,934	Valid
		X1.3	0,88	Valid
		X1.4	0,875	Valid
		X1.5	0,876	Valid
		X1.6	0,898	Valid
		X1.7	0,879	Valid
		X1.8	0,933	Valid
		X1.9	0,853	Valid
		X1.10	0,947	Valid
		X1.11	0,927	Valid
		X1.12	0,888	Valid
2	Human Resource Competency (X2)	X1.1	0,845	Valid
		X2.2	0,937	Valid
		X2.3	0,94	Valid
		X2.4	0,931	Valid
		X2.5	0,895	Valid
		X2.6	0,891	Valid
		X2.7	0,940	Valid
		X2.8	0,902	Valid
		X2.9	0,937	Valid
		X2.10	0,888	Valid
		X2.11	0,937	Valid
		X2.12	0,924	Valid
		X2.13	0,911	Valid
		X2.14	0,934	Valid
		X2.15	0,887	Valid
		X2.16	0,858	Valid
		X2.17	0,949	Valid
		X2.18	0,939	Valid
3	Information Technology Usage (X3)	X3.1	0,914	Valid
		X3.2	0,912	Valid
		X3.3	0,953	Valid
		X3.4	0,916	Valid
		X3.5	0,928	Valid
		X3.6	0,922	Valid
		X3.7	0,906	Valid
		X3.8	0,926	Valid
4	Budget Absorption Ability (Y)	Y.1	0,895	Valid
		Y.2	0,896	Valid
		Y.3	0,902	Valid
		Y.4	0,933	Valid
		Y.5	0,879	Valid
		Y.6	0,875	Valid
		Y.7	0,902	Valid
		Y.8	0,925	Valid

Source: data processed (2018).

Based on the characteristics of participation in the training, shows that the respondents are dominated by budget management officials who have never followed the budget management training. The characteristics of respondents who participated in this study are shown in Table 2.

Validity Test. Validity test is done to measure the validity of a questionnaire. Validity test in this research use correlation coefficient between score where correlation must be positive and value $> 0,3$. Recapitulation of validity test results from each item of statement is presented in table 3.

Based on the instrument validity test results in Table 3 shows the overall correlation coefficient has a value higher than 0.3. For it can be concluded that the research instrument is valid.

Reliability Test. Reliability Reliability test is done to test the consistency of respondents' answers to the whole item statement used. A questionnaire is said to be reliable or reliable if a person's response to the statement is consistent or stable from time to time. Test reliability in this study using Cronbach Alpha, if the coefiesien Cronbach Alpha > 0.70 then the instrument can be said reliable or reliable (Ghozali, 2013).

Table 4 – Reliability Test

Variable	Cronbach Alpha	Explanation
Budget Planning (X_1)	0,978	Reliabel
Human Resources Competency (X_2)	0,988	Reliabel
Information Technology Usage (X_3)	0,974	Reliabel
Budget Absorption Ability (Y)	0,963	Reliabel

Source: data processed (2018).

Based on the results of the reliability test in Table 5.4 shows that all variables have Cronbach Alpha value greater than 0.70. So it can be concluded that the instrument used in this study has qualified reliability.

Normality Test. Normality test aims to test whether in the regression model, disruptive or residual variables have a normal distribution. In this study the normality test is done by using the Kolmogorov-Smirnov test. A data is said to have a normal distribution if the value of Asymp. Sig. (2-tailed) greater than 0,05.

Table 5 – Normality Test

	Unstandardized Residual
N	112
Kolmogorov-Smirnov Z	0,065
Asymp. Sig. (2-tailed)	0,200

Source: data processed (2018).

Based on Table 5, the value of Asimp. Sig (2-tailed) of the normality test is 0.200 greater than $\alpha = 0.05$. This means that the variables used in the study have been normally distributed.

Heteroscedasticity Test. The heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one observation to another observation (Ghozali, 2013). Heteroskedastisitas can be known through Glesjer test, that is by regressing the residual absolute value of the model estimated against the independent variable. If the probability significance of each independent variable > 0.05 , it can be concluded there is no heteroscedasticity in the regression model (Ghozali, 2013: 142).

Table 6 – Heteroscedasticity Test

Variabel	T	Sig
Budget Planning(X_1)	0,527	0,599
Human Resource Competency (X_2)	-0,416	0,678
Information Technology Usage (X_3)	1,328	0,187

Source: data processed (2018).

Based on the heteroscedasticity test in Table 6, it shows that there are no independent variables that significantly influence the Absolute Residual bound variable (Absres). This is indicated by the significant value of 0,599 for the variable of budget planning, 0,678 for the competence variable of human resource and 0,187 for the variable of the use of information technology. All values are greater than alpha ($\alpha = 0,05$), so it can be concluded that the regression model found no symptoms of heteroscedasticity.

Descriptive statistics. Descriptive statistics in this study are presented to provide information about the characteristics of research variables. Descriptive statistics in this study are presented to provide information about the characteristics of research variables, including the minimum value, maximum value, mean value and standard deviation. Descriptive statistical test results are presented in Table 7.

Table 7 – Descriptive statistics

Variable	N	Minimum	Maksimum	Mean	Std. Dev
Budget Planning (X_1)	112	24,00	60,00	45,7054	9,29074
Human Resource Competency (X_2)	112	38,00	90,00	57,7054	14,01649
Information Technolgy Usage (X_3)	112	16,00	40,00	29,8393	6,67057
Budget Absorption Ability (Y)	112	16,00	38,00	30,6339	6,12188
Valid N (listwise)	112				

Source: data processed (2018).

Based on the test results in Table 7, it can be seen that the average value of respondents' assessment of budget planning is 45.7054 which shows the classification of high budget planning. The average assessment of the respondents to the competence of human resources is 57.7054 which show the classification of human resource competence is quite high. Meanwhile, the average assessment of respondents to the use of information technology is 29.8393 which show the classification of the use of high information technology. The average assessment of the respondents to the ability of budget absorption is 30.6339 which show the classification of the ability of high budget absorption.

Regression Result. Hypothesis test using moderation regression test model (MRA) by looking at t test result. Interaction test is done to test the interaction of independent and dependent variables and moderation variables. The model of the moderation regression equation to be tested is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1.X_3) + \beta_5 (X_2.X_3) + e$$

$$Y = 31,846 + 0,016X_1 - 0,358X_2 - 0,387X_3 + 0,008X_1*X_3 + 0,009X_2*X_3 + \varepsilon$$

Where: Y = Budget Absorption; A = Constant; $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$ = Regression coefficient; X_1 = Budgeting; X_2 = Human resources competency; X_3 = Usage of information technology; E = Error Term.

Table 8 – Moderating Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	31,846	3,786		8,411	0,000
Budget Planning(X_1)	0,016	0,062	0,024	0,258	0,797
Human Resource Competency (X_2)	-0,358	0,043	-0,821	-8,251	0,000
Information Technology Usage (X_3)	-0,387	0,206	-0,414	-1,882	0,063
X_1*X_3	0,008	0,004	0,497	2,367	0,020
X_2*X_3	0,009	0,002	0,290	4,333	0,000
F	190,446				
Sig F	0,000				
R Square	0,900				
Adjusted R Square	0,895				

Source: data processed (2018).

The model feasibility test shown in the F value is 190,446 with the level with significant 0.000 less than 0.05 ($\alpha = 5$ percent), which means the research model used is feasible to use. Adjusted R Square value of 0.895 means that the ability of budget absorption in

Udayana University can be explained by the variable of budget planning and human resource competence 89,5% while the rest 10,5% is explained by other variable not included in research model.

Based on hypothesis test result shown at t-test value for interaction variable of budget planning and use of information technology equal to 2,367 and level of significance 0,020 bigger than $\alpha = 0,05$ and has positive regression coefficient equal to 0,008. This means that the variable use of information technology strengthens the influence of budget planning on the ability of budget absorption at Udayana University. Hence the hypothesis H1 is accepted. The results of this study support the results of research conducted by Winidyanigrum (2010), Yudianta (2012), Nuryanto & Nunuy (2012), Yuliarta (2013), Andriani (2013), Walker & Andrews (2013), Indriasih & Poppy (2014) Bhuiyan et al. (2015), Suwanda (2015) and Pratikyo (2016) who found that information technology / information systems have a positive influence on financial performance / budget absorption.

Meanwhile, hypothesis test results are shown on the t-test for the interaction of human resource competence variables and the use of information technology of 4.333 and the significance level of 0.000 is greater than $\alpha = 0.05$ and has a positive regression coefficient of 0.009. It means that the variable use information technology strengthens the influence of human resource competencies on the ability of budget absorption at Udayana University. Hence the hypothesis H2 is accepted. The results of this study support the results of research conducted by Arthur (1995), Delaney & Huselid (1996), Herriyanto (2012), Hullah (2012), Nuryanto & Nunuy (2012), Gomes et al. (2013), Walker & Andrews (2013), Mamogale (2014), Indriasih & Poppy (2014) and Zarinah et al. (2016) who found that the quality of human resources and the utilization of information technology has a positive influence on financial performance / organizational performance / budget absorption / financial reporting reliability.

CONCLUSION

The use of information technology strengthens the influence of budget planning on the ability of budget absorption at Udayana University. This means that the better the budget planning is supported by the high ability of the use of information technology, the higher the ability of budget absorption in Udayana University.

The use of information technology strengthens the influence of human resource competence on the ability of budget absorption at Udayana University. This means that the higher the competence of human resources is supported by the high ability of the use of information technology, the higher the ability of budget absorption in Udayana University.

Based on research results and research conclusions, it can be submitted suggestions as follows:

- Preparation of the budget to be done more carefully again for budget planning that is prepared in accordance with the needs and appropriate time.
- Udayana University to be more selective again in the placement of human resources in the financial management. Based on the characteristics of respondents as much as 57, 14% of respondents who have non-economic and non-accounting education background. The part of the financial manager should have sufficient knowledge so that it can work more quickly and on time. The competence of human resources can also be enhanced by frequent training in the field of state finance.
- Increased budget absorption is also supported by the use of reliable information technology. Udayana University should strengthen human resources through education and training as system operator and budget implementer so that can be improved again.
- The absorption of the budget in Udayana University tends to be large in the second half, indicating the number of completion activities that accumulate at the end of the fiscal year, which will have an unoptimal impact on the output to be generated.

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