

## The Influence of Budget Participation and Information Technology on Employee Performance at the Majene Regency Maritime and Fisheries Service

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### ABSTRACT

The aim of this research is to determine the effect of budget participation and information technology on employee performance at the Majene Regency Maritime and Fisheries Service Office. Using the SPSS method, there were 45 respondents used as samples in this research, namely employees of the Majene Regency Maritime and Fisheries Service. The type of data used in this research is primary data. The data collection technique was carried out by distributing questionnaires to the research sample. Analysis of the t test, f test, and  $R^2$  test were used to test this research. The results of this research show that budget participation has a positive and significant effect on employee performance, information technology has a positive and significant effect on employee performance, budget participation and information technology together have a positive and significant effect on employee performance at the District Maritime and Fisheries Service Office Majene

**Keywords:** Budget participation, information technology and performance

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### INTRODUCTION

Public sector reform accompanied by demands for democratization has become a global phenomenon, including in Indonesia. This demand for democratization has caused aspects of transparency and accountability to become important in government management, including in the field of state financial management. The issuance of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Central and Regional Financial Balance encourages decentralization of regional government administrators. This decentralization shows the delegation of authority from the central government to regional governments to regulate their own regions autonomously. The decentralization of regional government management and community demands for transparency and accountability have forced both central and regional governments to create a more transparent and accountable financial management system.

This system is expected to realize orderly, economical, effective and efficient financial management for the community Bastian (2015).

According to Hansen and Mowen (2014) Dharma (2018), budget participation is a budgeting approach that allows managers who will be responsible for budget performance to participate in budget development. Budget participation communicates a sense of responsibility to lower level managers and encourages creativity.

The discussion taken by researchers in this study is limited to how the influence of budget participation and information technology on employee performance can support the implementation of increasing organizational effectiveness and efficiency and can improve performance for the public. At the Majene Regency Maritime and Fisheries Service, it is a government agency that operates in the fisheries sector. Improving the service's performance, both management performance and service quality, remains an important thing that must be improved, especially in the areas of finance, information technology and employee performance to maintain the existence of the Service. Budget participation and information technology are two important elements in budget preparation because with these two elements being effective, efforts will arise to achieve planned targets so that efficient and effective performance can be achieved.

## **METHOD**

systematic, planned and clearly structured. The research method proposed by Sugiyono (2017), is a scientific way to obtain data with specific purposes and uses. Research is a systematic investigation to improve a number Knowledge is also a systematic and organized effort to investigate certain problems that require answers.

Quantitative data is statistical data in the form of numbers, either directly extracted from research results or the results of managing qualitative data into quantitative data. Several questions were addressed to respondents with several alternative answers. These answers are then quantified by providing scores obtained after distributing questionnaires to the Majene Regency Maritime and Fisheries Service. The population in this study were all employees at the Majene Regency Maritime and Fisheries Service office. With a total number of employees of 84 respondents, namely 28 employees with status (ASN) and 56 employees as honorary employees. The sample criteria taken in this research were employees with ASN and honorary status, employees who participated in budget preparation meetings, employees who were directly involved in budget preparation and heads of departments, secretaries, heads of general and personnel subdivisions, and heads of fields. Based on the criteria above, the sample that will be used in this research is 45 out of 84 populations at the Majene Regency Maritime and Fisheries Service Office.

There are two data used in this research, namely primary data and secondary. According to Sugiyono (2017) Ghazali (2016), primary data is a data source that directly provides data to data collectors, for example distributing questionnaires, while secondary data according to Sugiyono (2017), is a source that does not directly provide data to data collectors, for example as an intermediary medium or in the form of notebooks, evidence. or archives or those not published generally.

In carrying out data analysis, accurate and reliable data is needed so that it can later be used in research conducted by the author. Data analysis is the process of simplifying data into a form that is easier to read, understand and interpret. The data analysis carried out by the researcher was carried out with the help of the SPSS program as a tool to regulate the model that had been formulated.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Information :

Y: Employee Performance, a : Constant,  $\beta_1$ ,  $\beta_2$  : Regression Coefficient dan  $X_1$  : Budget Participation

### **FINDING AND DISCUSSION**

Based on the data recapitulation of the validity tests carried out, it was found that all statements were declared valid, consisting of independent variable items, namely budget participation ( $X_1$ ), information technology ( $X_2$ ) and the dependent variable, namely employee performance ( $Y$ ), of which the independent variable ( $X_1$ ) consists of 15 statement items, the independent variable ( $X_2$ ) consists of 6 statements and the dependent variable consists of 12 statement items. Thus, it can be declared valid because it can be seen that the calculated  $r$  or Pearson correlation is greater in value than the  $r$  table (0.3). So it can be concluded that the questionnaire that 45 researchers compiled and distributed to respondents was really good at measuring symptoms and did not make it difficult for respondents to answer the statement items put forward by the researchers, because the sentences in the statements were easy for respondents to understand so as to produce valid data.

Based on the results of data processing, it can be seen that the three variables were declared reliable because they had a greater Cronbach's Alpha value (0.6). Where budget participation shows a Cronbach's Alpha of 0.937, information technology Cronbach's Alpha of 0.644 and Employee Performance Cronbach's Alpha of 0.889. So it can be concluded that the respondents' answers are relatively consistent. Consumer choices are always constant and do not change, and respondents do not choose twice in one statement item and it is likely that the results will be the same even if the test is carried out at different times.

The results of the normality test using the Kolmogorov-Smirnov (K-S) test showed a value of 0.104 with a significance level of 0.244. The Kolmogorov-Smirnov results show significance above 0.05, so this shows that the research data meets the assumption of normality. Based on this statement, it can be concluded that the data or questionnaires in this study have been distributed normally, which means that the data or questionnaires have been distributed to all respondents with a total of 45 questionnaires and the questionnaires can be returned in their entirety to then be processed and analyzed by researchers to produce data that accurate and reliable. Thus, the normality requirements in the regression have been met.

Based on the results of the multicollinearity test, it can be seen that the tolerance value for the pricing variable is  $0.998 > 0.10$  and the VIF is  $1.002 < 0.10$ , which indicates that the pricing variable does not have multicollinearity problems. Meanwhile, the tolerance value for the business behavior variable is  $0.998 > 0.10$  and the VIF is  $1.002 < 10$ , which indicates that the business behavior variable does not have multicollinearity problems. Based on the classical assumptions of linear regression, a good model is one that is free from multicollinearity problems.

Based on the Heteroscedasticity test in the scatterplot output, it can be seen that the points are spread out and do not form a clear pattern. So it can be concluded that there is no heteroscedasticity problem.

After the data is collected, the collected data is then analyzed using data processing techniques. The analysis described in this research aims to answer the questions stated in the problem identification. Data analysis is an activity after data from all respondents or other data sources has been collected

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	13,918	6,044		2,303	,026		
Total_X1	,299	,059	,568	5,035	,000	,998	1,002
Total_X2	,749	,207	,409	3,623	,001	,998	1,002

Table 4.10 Multiple Linear Regression Test Results

1. The constant value of the equation above is 13.918. This figure shows that if X1 (Budget participation), X2 (Information Technology), is constant or  $X = 0$ , then the purchasing decision is 13.918.
2. X1 (Budget participation) shows a coefficient value of 0.299. This means that if there is an increase in the budget participation variable of 1%, the decision in preparing the budget will increase by 0.299. X2 shows a coefficient value of 0.749. This means that if there is an increase in the Information Technology variable by 1% then decisions regarding information technology will also increase by 0.749.
3. And based on the significance value obtained from the table above, X1 is 0.000 and X2 is  $0.001 < 0.05$ , so it can be concluded that the independent variables budget participation and information technology influence the dependent variable, namely employee performance.

Based on the SPSS output results, you can see Partial and Simultaneous tests with the following conclusions:

1. The Effect of Budget Participation on Employee Performance.

Results of research conducted at the Majene Regency Maritime and Fisheries Service Office. It was found that budget participation had a positive and significant effect on employee performance. This is shown by the tcount of the Budget Participation variable (X1) which is greater than the ttable value ( $5.035 > 1.682$ ) with a significance level of 0.000 which is smaller than 0.05. This means that the better the Budget Participation, the better the level of employee performance. The results of this research are in line with research conducted by Fitria Tamrin, Ibrahim H. Ahmad, Tamsil. Journal. 2020. The results show the percentage of performance achievements of the South Sulawesi Maritime and Fisheries Service in 2018, the realization of the average performance indicator achievement of the South Sulawesi Maritime and Fisheries Service was 120.3% with a very high predicate and the average main indicator was 107.9% of the results of the accountability report of the South Sulawesi Maritime Affairs and Fisheries Service are good enough for evaluating financial performance. The first discussion example shows the results of research, namely that budget participation has a positive effect on employee performance Arsulawaneri, A. (2020).

2. The Influence of Information Technology on Employee Performance

After carrying out the t test, the results showed that the information technology variable affected employee performance at the Majene Regency Maritime and Fisheries Service Office. This is shown by the tcount value of the Information Technology variable (X2) being greater than the ttable value ( $3.623 > 1.682$ ) with a significance level of 0.001 which is smaller than 0.05. According to Mulyadi (2014), information technology includes computer technology, various electronic office equipment, factory equipment and telecommunications The results of this research are in line with research conducted by I Made Adwityam Dewantara, Putu Ekadianita Marvilianti Dewi, Anantawikrama Tungga Atmaja. Journal, 2020. The research results state that the influence of budget participation, information technology, leadership style, and individual job satisfaction each has a positive and significant effect on employee work productivity in CV Sangsit and CV. Milky Way. This research has the implication that leadership participation is needed in budget preparation and participative leadership is to be implemented

3. The Effect of Budget Participation and Information Technology on Employee Performance.

Simultaneous test results showed that Budget Participation and Information Technology together had a positive and significant effect on employee performance at the Majene Regency Maritime and Fisheries Service Office. By obtaining Fcount greater than Ftable, namely ( $18.381 > 3.22$ ) with a significance of 0.000. smaller than 0.05. This means that if Budget Participation and Information Technology increases, employee performance also increases, and vice versa, if employee performance and information technology decreases, employee performance also decreases. Budget participation and information technology are important factors in improving employee performance. Providing effective job training and motivation programs will be able to improve employee work attitudes to become skilled, expert and able to carry out their

responsibilities better. Through employee training, the opportunity to improve employee performance is greater Annisa (2022) Fergie (2020).

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Based on the results of the SPSS output table above, it is known that the R Square value is 0.467. This means that the influence of variables X1 and X2 is simultaneous to variable Y of 46.7%. This number means that The budget participation and information technology variables simultaneously influence employee performance at the Majene Regency Maritime and Fisheries Service by 46.7%. Meanwhile, the remainder was influenced by other variables outside this regression equation or variables that were not studied, amounting to 53.3%.

## **CONCLUSION**

Based on the results of research conducted by researchers at the Majene Regency Maritime and Fisheries Service Office regarding the influence of budget participation and information technology on employee performance at the Majene Regency Maritime and Fisheries Service Office, it can be concluded that the budget participation variable has a positive and significant effect on employee performance at the Service Office Majene Regency Maritime Affairs and Fisheries, budget participation can increase employee motivation and this goal alignment helps employees align individual goals with organizational goals. Budget participation can also build employee creativity and innovation and stimulate creative ideas and innovative solutions.

Information technology variables have a positive and significant effect on employee performance at the Majene Regency Maritime and Fisheries Service Office. With this information technology, it can increase operational efficiency in businesses and organizations, and can also enable fast and global access to information, and can also help make informed decisions better.

The variables of budget participation and information technology together have a positive and significant effect on employee performance at the Majene Regency Maritime and Fisheries Service Office. This is because these two variables can lead an employee to achieve achievement in their work.

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