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/ Archives (<https://journal.untar.ac.id/index.php/ijaeb/issue/archive>)

/ Vol. 3 No. 3 (2025): Agustus 2025





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## Articles

THE ROLE OF ENTREPRENEURIAL ORIENTATION ON THE PERFORMANCE OF FOOD AND BEVERAGE SMEs (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35230>)

DOI : 10.24912/ijaeb.v3i3.1155-1163 (<https://doi.org/10.24912/ijaeb.v3i3.1155-1163>)

Michael Dwitama (search?authors=Michael Dwitama) , Ida Puspitowati (search?authors=Ida Puspitowati)  
page 1155-1163

 Abstract : 163 |  PDF : 222



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35230/21199>)

THE EFFECT OF SELF-CONTROL, FINANCIAL LITERACY, AND RISK TOLERANCE TOWARD INVESTMENT DECISIONS AMONG STUDENTS ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35231>)

DOI : 10.24912/ijaeb.v3i3.1164-1174 (<https://doi.org/10.24912/ijaeb.v3i3.1164-1174>)

Yeo Wei Ming (search?authors=Yeo Wei Ming) , Keni Keni (search?authors=Keni Keni )

page 1164-1174

 Abstract : 434 |  PDF : 312

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35231/21200>)



EXPLORING HOW GENDER MODERATES THE EFFECT OF PERSONALITY TRAITS ON OVERCONFIDENCE BIAS AMONG INVESTORS IN THE INDONESIAN STOCK MARKET (

<https://journal.untar.ac.id/index.php/ijaeb/article/view/35232>)

DOI : 10.24912/ijaeb.v3i3.1175-1188 (<https://doi.org/10.24912/ijaeb.v3i3.1175-1188>)

Khairina Natsir (search?authors=Khairina Natsir) , Agus Zainul Arifin (search?authors=Agus Zainul Arifin) , Fanny Wijoyo (search?authors=Fanny Wijoyo)

page 1175-1188

 Abstract : 125 |  PDF : 126



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35232/21201>)

THE EFFECT OF PROFITABILITY, LIQUIDITY, COMPANY SIZE, AND SALES GROWTH ON CAPITAL STRUCTURE IN CONSUMER NON-CYCLICALS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2021-2023 PERIOD ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35234>)

DOI : 10.24912/ijaeb.v3i3.1189-1195 (<https://doi.org/10.24912/ijaeb.v3i3.1189-1195>)

Selvia Putri Patricia (search?authors=Selvia Putri Patricia) , Sofia Prima Dewi (search?authors=Sofia Prima Dewi)

page 1189-1195

 Abstract : 135 |  PDF : 147



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35234/21202>)

SOCIAL MEDIA MARKETING AND CELEBRITY ENDORSEMENT IMPACT ON PURCHASE INTENTION MEDIATED BY BRAND AWARENESS ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35235>)

DOI : 10.24912/ijaeb.v3i3.1196-1207 (<https://doi.org/10.24912/ijaeb.v3i3.1196-1207>)

Angelica Laurence (search?authors=Angelica Laurence) , Sanny Ekawati (search?authors=Sanny Ekawati )

page 1196-1207

 Abstract : 158 |  PDF : 215



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35235/21203>)

FINANCIAL DISTRESS, AUDIT COMMITTEE, INDEPENDENT COMMISSIONER, AND AUDIT QUALITY'S IMPACT ON BANKING TAX AVOIDANCE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35369>)

DOI : 10.24912/ijaeb.v3i3.1208-1221 (<https://doi.org/10.24912/ijaeb.v3i3.1208-1221>)

Herni Kurniawati (search?authors=Herni Kurniawati) , Yustina Peniyanti Jap (search?authors=Yustina Peniyanti Jap)

page 1208-1221

 Abstract : 102 |  PDF : 89



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35369/21365>)

DETERMINANTS OF CAPITAL STRUCTURE: EVIDENCE FROM FOOD AND BEVERAGE COMPANIES IN INDONESIA ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35370>)

DOI : 10.24912/ijaeb.v3i4.1222-1233 (<https://doi.org/10.24912/ijaeb.v3i4.1222-1233>)

Clarissa Eunike Kusumajaya (search?authors=Clarissa Eunike Kusumajaya) , Merry Susanti (search?authors=Merry Susanti)

page 1222-1233

 Abstract : 140 |  PDF : 156



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35370/21366>)

THE INFLUENCE OF SALES GROWTH, LEVERAGE, COMPANY SIZE, AND PROFITABILITY ON TAX AVOIDANCE IN CONSUMER NON-CYCLICALS COMPANIES FROM 2021 TO 2023 (  
<https://journal.untar.ac.id/index.php/ijaeb/article/view/35371>)

DOI : 10.24912/ijaeb.v3i3.1234-1244 (<https://doi.org/10.24912/ijaeb.v3i3.1234-1244>)

Cecilia Dintia (search?authors=Cecilia Dintia) , Linda Santioso (search?authors=Linda Santioso)

page 1234-1244

 Abstract : 132 |  PDF : 137



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35371/21367>)

COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE OF PHARMACEUTICAL COMPANIES DURING AND AFTER THE COVID-19 PANDEMIC (  
<https://journal.untar.ac.id/index.php/ijaeb/article/view/35372>)

DOI : 10.24912/ijaeb.v3i3.1245-1259 (<https://doi.org/10.24912/ijaeb.v3i3.1245-1259>)

Khairina Natsir (search?authors=Khairina Natsir) , Nurainun Bangun (search?authors=Nurainun Bangun)

page 1245-1259

 Abstract : 121 |  PDF : 262



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35372/21368>)

IMPACT OF ORGANIZATIONAL LEARNING ON JOB SATISFACTION, COMMITMENT, AND PERFORMANCE OF PRIVATE BANK EMPLOYEES (  
<https://journal.untar.ac.id/index.php/ijaeb/article/view/35373>)

DOI : 10.24912/ijaeb.v3i3.1260-1268 (<https://doi.org/10.24912/ijaeb.v3i3.1260-1268>)

Joyce A. Turangan (search?authors=Joyce A. Turangan) , Herman Ruslim (search?authors=Herman Ruslim)

page 1260-1268

 Abstract : 81 |  PDF : 88



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35373/21369>)

THE INFLUENCE OF ENTREPRENEURIAL ORIENTATION, WORK-LIFE BALANCE, AND CAREER CHOICE ON THE ENTREPRENEURIAL INTENTION OF GENERATION Y (  
<https://journal.untar.ac.id/index.php/ijaeb/article/view/35374>)

DOI : 10.24912/ijaeb.v3i3.1269-1276 (<https://doi.org/10.24912/ijaeb.v3i3.1269-1276>)

Mei le (search?authors=Mei le) , Rorlen Rorlen (search?authors=Rorlen Rorlen) , Salsabila Ayunda Martsa Buana (search?authors=Salsabila Ayunda Martsa Buana) , Ferdyanto Gunawan (search?authors=Ferdyanto Gunawan)

page 1269-1276

 Abstract : 99 |  PDF : 96



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35374/21370>)

SOCIAL IDENTITY AS A MODERATOR OF THE INFLUENCE OF ENTREPRENEURIAL SELF-EFFICACY ON ENTREPRENEURIAL INTENTION (  
<https://journal.untar.ac.id/index.php/ijaeb/article/view/35375>)

DOI : 10.24912/ijaeb.v3i3.1277-1287 (<https://doi.org/10.24912/ijaeb.v3i3.1277-1287>)

Willy Salim (search?authors=Willy Salim) , Ida Puspitowati (search?authors=Ida Puspitowati)

page 1277-1287



 Abstract : 73 |  PDF : 71

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35375/21371>)

THE EQUITY FACTORS THAT INFLUENCE BEHAVIORAL LOYALTY OF GRABFOOD APPLICATION USERS: STUDY OF GEN Z CONSUMERS IN DKI JAKARTA ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35376>)

DOI : 10.24912/ijaeb.v3i3.1288-1301 (<https://doi.org/10.24912/ijaeb.v3i3.1288-1301>)

Nathan Indra Gotama (search?authors=Nathan Indra Gotama) , Sanny Ekawati (search?authors=Sanny Ekawati )  
page 1288-1301



 Abstract : 113 |  PDF : 96

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35376/21372>)

DETERMINANTS OF BRAND LOYALTY AT XYZ COFFEE SHOP: A STUDY OF GEN Z IN JAKARTA ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35377>)

DOI : 10.24912/ijaeb.v3i3.1302-1310 (<https://doi.org/10.24912/ijaeb.v3i3.1302-1310>)

Cindy Nathania Liman (search?authors=Cindy Nathania Liman) , Sanny Ekawati (search?authors=Sanny Ekawati )  
page 1302-1310



 Abstract : 174 |  PDF : 118

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35377/21373>)

INTERNAL AND EXTERNAL FACTORS AFFECTING AUDITOR'S ABILITY IN DETECTING FRAUDULANCE FROM THE ACCOUNTING STUDENT'S PERSPECTIVE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35378>)

DOI : 10.24912/ijaeb.v3i3.1311-1324 (<https://doi.org/10.24912/ijaeb.v3i3.1311-1324>)

Jhun Liong (search?authors=Jhun Liong) , Linda Santioso (search?authors=Linda Santioso)  
page 1311-1324



 Abstract : 141 |  PDF : 112

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35378/21374>)

FINANCIAL DISTRESS AND SUSTAINABILITY REPORT: PERSPECTIVE FROM FOOD AND BEVERAGE INDUSTRY ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35379>)

DOI : 10.24912/ijaeb.v3i3.1325-1337 (<https://doi.org/10.24912/ijaeb.v3i3.1325-1337>)

Aurellia Aretha Agustine Widjaja (search?authors=Aurellia Aretha Agustine Widjaja) , Yanti Yanti (search?authors=Yanti Yanti)  
page 1325-1337



 Abstract : 139 |  PDF : 130

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35379/21375>)

KEY DRIVERS OF FIRM VALUE IN INDONESIA'S PROPERTY AND REAL ESTATE SECTOR ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35380>)

DOI : 10.24912/ijaeb.v3i3.1338-1349 (<https://doi.org/10.24912/ijaeb.v3i3.1338-1349>)

Gabriella Charissa Hartono (search?authors=Gabriella Charissa Hartono) , Yanti Yanti (search?authors=Yanti Yanti)  
page 1338-1349

 Abstract : 110 |  PDF : 149

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35380/21376>)



## THE FACTORS EFFECTING FIRM VALUE EVIDENCE FROM INDONESIA (

<https://journal.untar.ac.id/index.php/ijaeb/article/view/35381>)

DOI : 10.24912/ijaeb.v3i3.1350-1355 (<https://doi.org/10.24912/ijaeb.v3i3.1350-1355>)

Ni Gusti Ayu Komang Tri Supriliانا (search?authors=Ni Gusti Ayu Komang Tri Supriliانا) , Henryanto Wijaya (search?authors=Henryanto Wijaya)

page 1350-1355

 Abstract : 83 |  PDF : 87

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35381/21377>)



## THE APPLICATION OF ENTREPRENEURIAL MOTIVATION AND SOCIAL MEDIA USE ON ENTREPRENEURIAL INTEREST AMONG GENERATION Z IN WEST JAKARTA (

<https://journal.untar.ac.id/index.php/ijaeb/article/view/35382>)

DOI : 10.24912/ijaeb.v3i3.1256-1265 (<https://doi.org/10.24912/ijaeb.v3i3.1256-1265>)

Sharyn Haliza (search?authors=Sharyn Haliza) , Oey Hannes Widjaja (search?authors=Oey Hannes Widjaja)

page 1256-1265

 Abstract : 96 |  PDF : 79

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35382/21378>)



## THE EFFECT OF INTERNAL CONTROL AND INTERNAL AUDIT ON FRAUD PREVENTION IN PROCUREMENT OF GOODS/SERVICES IN THE GOVERNMENT OF ROKAN HULU DISTRICT (

<https://journal.untar.ac.id/index.php/ijaeb/article/view/35383>)

DOI : 10.24912/ijaeb.v3i3.1366-1378 (<https://doi.org/10.24912/ijaeb.v3i3.1366-1378>)

Urwatul Wutsqa (search?authors=Urwatul Wutsqa) , Andreas Bambang Daryatno (search?authors=Andreas Bambang Daryatno)

page 1366-1378

 Abstract : 130 |  PDF : 101



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35383/21379>)

CORPORATE SIZE IN MODERATE THE INFLUENCE OF CURRENT RATIO AND DEBT TO EQUITY RATIO ON INCOME SMOOTHING ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35445>)

DOI : 10.24912/ijaeb.v3i3.1379-1389 (<https://doi.org/10.24912/ijaeb.v3i3.1379-1389>)

Augustpaosa Nariman (search?authors=Augustpaosa Nariman) , Rini Tri Hastuti (search?authors=Rini Tri Hastuti) , Karin Flolinda (search?authors=Karin Flolinda) , Salva Sefika (search?authors=Salva Sefika)

page 1379-1389

 Abstract : 71 |  PDF : 71


PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35445/21451>)

CORPORATE SIZE IN MODERATE THE INFLUENCE OF CURRENT PERCENTAGE AND DER PERCENTAGE ON INCOME SMOOTHING ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35446>)

DOI : 10.24912/ijaeb.v3i3.1390-1400 (<https://doi.org/10.24912/ijaeb.v3i3.1390-1400>)

Augustpaosa Nariman (search?authors=Augustpaosa Nariman) , Rini Tri Hastuti (search?authors=Rini Tri Hastuti) , Karin Flolinda (search?authors=Karin Flolinda) , Salva Sefika (search?authors=Salva Sefika)

page 1390-1400



 Abstract : 86 |  PDF : 53

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35446/21452>)

THE INFLUENCE OF BANKING HEALTH LEVELS BY USING RGEC METHOD ON BANKING FINANCIAL PERFORMANCE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35447>)

DOI : 10.24912/ijaeb.v3i3.1401-1409 (<https://doi.org/10.24912/ijaeb.v3i3.1401-1409>)

Lareina Wijaya (search?authors=Lareina Wijaya) , Elsa Imelda (search?authors=Elsa Imelda)  
page 1401-1409



 Abstract : 79 |  PDF : 83

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35447/21453>)

THE INFLUENCE OF PERCEIVED EASE OF USE AND PERCEIVED USEFULNESS ON FINTECH USER LOYALTY MODERATED BY TRUST ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35448>)

DOI : 10.24912/ijaeb.v3i3.1410-1421 (<https://doi.org/10.24912/ijaeb.v3i3.1410-1421>)

Yossy Afrian (search?authors=Yossy Afrian) , Herlin Tundjung Setijaningsih (search?authors=Herlin Tundjung Setijaningsih)  
page 1410-1421



 Abstract : 381 |  PDF : 237

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35448/21454>)

FACTORS INFLUENCING PURCHASE INTENTION OF FRENCH FRIES 2000 ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35449>)

DOI : 10.24912/ijaeb.v3i3.1422-1432 (<https://doi.org/10.24912/ijaeb.v3i3.1422-1432>)

Nicolas Pratama Wijaya (search?authors=Nicolas Pratama Wijaya) , Richard Andrew (search?authors=Richard Andrew)  
page 1422-1432



 Abstract : 76 |  PDF : 89

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35449/21455>)

UNVEILING THE ROLE IN SHAPING SUSTAINABILITY REPORTING IN THE MINING SECTOR ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35450>)

DOI : 10.24912/ijaeb.v3i3.1433-1444 (<https://doi.org/10.24912/ijaeb.v3i3.1433-1444>)

Chrystabelle Audrey Ardhani (search?authors=Chrystabelle Audrey Ardhani) , Yanti Yanti (search?authors=Yanti Yanti)  
page 1433-1444



 Abstract : 78 |  PDF : 64

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35450/21456>)

ANALYSIS OF CAPITAL BUFFER, BOARD GENDER DIVERSITY, OWNERSHIP CONCENTRATION, AND INDEPENDENT COMMISSIONERS ON BANK STABILITY ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35451>)

DOI : 10.24912/ijaeb.v3i3.1445-1457 (<https://doi.org/10.24912/ijaeb.v3i3.1445-1457>)

Hendra Hendra (search?authors=Hendra Hendra) , Herlin Tundjung Setijaningsih (search?authors=Herlin Tundjung Setijaningsih)  
page 1445-1457

 Abstract : 90 |  PDF : 83

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35451/21457>)



## THE FACTORS EFFECTING FIRM PERFORMANCE EVIDENCE FROM INDONESIA (

<https://journal.untar.ac.id/index.php/ijaeb/article/view/35452>)

DOI : 10.24912/ijaeb.v3i3.1458-1465 (<https://doi.org/10.24912/ijaeb.v3i3.1458-1465>)

Audi Mishael (search?authors=Audi Mishael) , Henryanto Wijaya (search?authors=Henryanto Wijaya)

page 1458-1465

 Abstract : 85 |  PDF : 75

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35452/21458>)

## USING OF THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY IN THE ACCEPTANCE OF MOBILE BANKING APPS

( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35455>)



DOI : 10.24912/ijaeb.v3i3.1466-1476 (<https://doi.org/10.24912/ijaeb.v3i3.1466-1476>)

Hendro Lukman (search?authors=Hendro Lukman) , Elsa Imelda (search?authors=Elsa Imelda) , Vannessa Maria

Vianney (search?authors=Vannessa Maria Vianney) , Andrea Stephanie Darwis (search?authors=Andrea

Stephanie Darwis) , Go Cecilia Claudia Pratama (search?authors=Go Cecilia Claudia Pratama)

page 1466-1476

 Abstract : 102 |  PDF : 78

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35455/21460>)



## EXPLORING THE IMPACT OF LEADERSHIP STYLES ON EMPLOYEE JOB PERFORMANCE - A CASE STUDY OF

EMPLOYEES IN VIETNAMESE ENTERPRISES ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35456>)

DOI : 10.24912/ijaeb.v3i3.1476-1482 (<https://doi.org/10.24912/ijaeb.v3i3.1476-1482>)

Linda Lin-Chin Lin (search?authors=Linda Lin-Chin Lin) , Nguyen-Van Viet (search?authors=Nguyen-Van Viet )

page 1476-1482

 Abstract : 91 |  PDF : 101

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35456/21461>)

## CEO BIAS, MORAL HAZARD AND ADVERSE SELECTION: A LITERATURE REVIEW ON RISK DYNAMICS IN DIGITAL

BANKING IN INDONESIA, WITH A PITCHING RESEARCH APPROACH (



<https://journal.untar.ac.id/index.php/ijaeb/article/view/35389>)

DOI : 10.24912/ijaeb.v3i3.1483-1494 (<https://doi.org/10.24912/ijaeb.v3i3.1483-1494>)

Amerta Mardjono (search?authors=Amerta Mardjono) , Haris Maupa (search?authors=Haris Maupa) , Ignatius

Roni Setyawan (search?authors=Ignatius Roni Setyawan)

page 1483-1494

 Abstract : 145 |  PDF : 111

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35389/21385>)

## THE EFFECT OF CORPORATE GOVERNANCE QUALITY, LEVERAGE AND OWNERSHIP STRUCTURE ON FIRM



PERFORMANCE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35457>)

DOI : 10.24912/ijaeb.v3i3.1495-1505 (<https://doi.org/10.24912/ijaeb.v3i3.1495-1505>)

Adinda Nariswari Herzani (search?authors=Adinda Nariswari Herzani) , Agustin Ekadjaja (search?

authors=Agustin Ekadjaja)

page 1495-1505



 Abstract : 86 |  PDF : 70

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35457/21462>)

DETERMINANTS OF BUDGET ABSORPTION MODERATED BY WORK PLAN AND ORGANIZATIONAL COMMITMENT ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35458>)

DOI : 10.24912/ijaeb.v3i3.1506-1521 (<https://doi.org/10.24912/ijaeb.v3i3.1506-1521>)

Apsari Maharani (search?authors=Apsari Maharani) , Sarwo Edy Handoyo (search?authors=Sarwo Edy Handoyo) page 1506-1521



 Abstract : 123 |  PDF : 93

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35458/21463>)

THE EFFECT OF LIQUIDITY, SOLVENCY, ACTIVITY, AND PROFITABILITY ON FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35459>)

DOI : 10.24912/ijaeb.v3i3.1522-1530 (<https://doi.org/10.24912/ijaeb.v3i3.1522-1530>)

Kensa Kensa (search?authors=Kensa Kensa) , Agustin Ekadjaja (search?authors=Agustin Ekadjaja) page 1522-1530



 Abstract : 128 |  PDF : 99

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35459/21464>)

THE ANALYSIS OF FACTORS AFFECTING SUSTAINABILITY REPORT DISCLOSURE AMONG IDX-LISTED HEALTH COMPANIES FOR THE PERIOD OF 2021-2023 ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35460>)

DOI : 10.24912/ijaeb.v3i3.1531-1544 (<https://doi.org/10.24912/ijaeb.v3i3.1531-1544>)

I Made Pahangga Palwaguna (search?authors=I Made Pahangga Palwaguna) , Herlin Tundjung Setijaningsih (search?authors=Herlin Tundjung Setijaningsih) page 1531-1544



 Abstract : 117 |  PDF : 79

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35460/21465>)

THE IMPACT OF THE BOARD OF DIRECTORS' EXPERIENCE, EDUCATION, AND COMPENSATION ON INDONESIAN BANKS' FINANCIAL PERFORMANCE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35492>)

DOI : 10.24912/ijaeb.v3i3.1545-1556 (<https://doi.org/10.24912/ijaeb.v3i3.1545-1556>)

Sriwati Sriwati (search?authors=Sriwati Sriwati) , Verawati Verawati (search?authors=Verawati Verawati) , Herni Kurniawan (search?authors=Herni Kurniawan) page 1545-1556



 Abstract : 59 |  PDF : 81

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35492/21497>)

THE ROLE OF CELEBRITY ATTRACTIVENESS AND CREDIBILITY IN INFLUENCING IMPULSIVE BUYING TENDENCY FOR UNIQLO ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35493>)

DOI : 10.24912/ijaeb.v3i3.1557-1567 (<https://doi.org/10.24912/ijaeb.v3i3.1557-1567>)

Cynthia Vanessa Mona (search?authors=Cynthia Vanessa Mona) , Louis Utama (search?authors=Louis Utama) page 1557-1567

 Abstract : 108 |  PDF : 120



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35493/21498>)

THE IMPACT OF E-WOM QUANTITY AND E-WOM CREDIBILITY ON ONLINE PURCHASE INTENTIONS FOR GARNIER WITH BRAND IMAGE AS A MEDIATING FACTOR ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35494>)

DOI : 10.24912/ijaeb.v3i3.1568-1579 (<https://doi.org/10.24912/ijaeb.v3i3.1568-1579>)

Dominic Kenji Kurnia Surya (search?authors=Dominic Kenji Kurnia Surya) , Louis Utama (search?authors=Louis Utama)

page 1568-1579

 Abstract : 68 |  PDF : 73



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35494/21499>)

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Jhun Liong (search?authors=Jhun Liong) , Tiffany Yessica (search?authors=Tiffany Yessica) , Linda Santioso (search?authors=Linda Santioso)

page 1580-1593

 Abstract : 87 |  PDF : 68



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35495/21500>)

THE EFFECT OF TAX AVOIDANCE, PROFITABILITY, LEVERAGE, AND COMPANY SIZE ON EARNINGS MANAGEMENT ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35496>)

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Caroline Maretha Halim (search?authors=Caroline Maretha Halim) , Linda Santioso (search?authors=Linda Santioso)

page 1594-1604

 Abstract : 96 |  PDF : 88

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35496/21501>)

FINANCIAL RATIO ANALYSIS TO MEASURE THE FINANCIAL PERFORMANCE OF THE REGIONAL GOVERNMENT OF GORONTALO DISTRICT FISCAL YEAR 2020-2023 ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35497>)

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Edwin Heriyanto (search?authors=Edwin Heriyanto) , Andreas Bambang Daryatno (search?authors=Andreas Bambang Daryatno)

page 1605-1621

 Abstract : 49 |  PDF : 48

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35497/21502>)

HOW CORPORATE GOVERNANCE MODERATES THE LINK BETWEEN EARNINGS MANAGEMENT AND FIRM VALUE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35498>)

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Nurainun Bangun (search?authors=Nurainun Bangun) , Khairina Natsir (search?authors=Khairina Natsir)

page 1622-1635



 Abstract : 63 |  PDF : 78

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35498/21503>)

PROFITCAPABILITY, NET WORKING CAPITAL, FIRM SIZE, AND LIQUIDITY FACTORS IN AFFECTING CASH HOLDING ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35499>)

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page 1636-1644

 Abstract : 61 |  PDF : 53



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35499/21504>)

EARNING MANAGEMENT AND LEVERAGE AS FACTORS AFFECTING TAX AVOIDANCE MODERATED BY POLITICAL CONNECTIONS ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35500>)

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Jessenia Lorreta Hariyanto (search?authors=Jessenia Lorreta Hariyanto) , Linda Santioso (search?authors=Linda Santioso)

page 1645-1656

 Abstract : 90 |  PDF : 61



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35500/21505>)

FACTORS THAT AFFECT DIVIDEND POLICY DURING THE COVID-19 PANDEMIC ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35501>)

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Evelyn Aristie (search?authors=Evelyn Aristie) , Herlin Tundjung Setijaningsih (search?authors=Herlin Tundjung Setijaningsih)

page 1657-1669

 Abstract : 53 |  PDF : 76



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35501/21506>)

THE INFLUENCE OF PROFITABILITY, FINANCIAL PERFORMANCE, AND CSR-D PRACTICES ON STOCK RETURN ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35502>)

DOI : 10.24912/ijaeb.v3i3.1670-1677 (<https://doi.org/10.24912/ijaeb.v3i3.1670-1677>)

Jessica Hannah Kamu (search?authors=Jessica Hannah Kamu) , Agustin Ekadjaja (search?authors=Agustin Ekadjaja)

page 1670-1677

 Abstract : 92 |  PDF : 62



PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35502/21507>)

THE EFFECT OF INSTITUTIONAL OWNERSHIP, BOARD SIZE, AND INDEPENDENT COMMISSIONER ON FINANCIAL PERFORMANCE ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35503>)

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Diana Kristiani (search?authors=Diana Kristiani) , Agustin Ekadjaja (search?authors=Agustin Ekadjaja)

page 1678-1689

 Abstract : 138 |  PDF : 116

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35503/21508>)

THE INFLUENCE OF PROFITABILITY, INSTITUTIONAL OWNERSHIP, AND MANAGERIAL OWNERSHIP ON STOCK RETURN IN THE ENERGY SECTOR ( <https://journal.untar.ac.id/index.php/ijaeb/article/view/35504>)

DOI : 10.24912/ijaeb.v3i3.1690-1701 (<https://doi.org/10.24912/ijaeb.v3i3.1690-1701>)

Jessica Verlyn Aurora (search?authors=Jessica Verlyn Aurora) , Agustin Ekadjaja (search?authors=Agustin Ekadjaja)

page 1690-1701

📄 Abstract : 84 | 📄 PDF : 109

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35504/21509>)

THE IMPACT OF CORPORATE GOVERNANCE, PROFITABILITY AND LIQUIDITY ON DIVIDEND POLICY IN NON-CYCLICAL SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2021-2023 PERIOD (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35505>)

DOI : 10.24912/ijaeb.v3i3.1702-1713 (<https://doi.org/10.24912/ijaeb.v3i3.1702-1713>)

Emilie Monique Bonal (search?authors=Emilie Monique Bonal) , Linda Santioso (search?authors=Linda Santioso) page 1702-1713

📄 Abstract : 79 | 📄 PDF : 75

PDF (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35505/21510>)

THE EFFECTS OF QUALITY, ECONOMIC, SOCIAL, AND CAREER MOTIVATION ON PUBLIC ACCOUNTANTS' INTEREST IN TAKING THE CPA EXAM (<https://journal.untar.ac.id/index.php/ijaeb/article/view/35506>)

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Jesselyn Oeyardi (search?authors=Jesselyn Oeyardi) , Yanti Yanti (search?authors=Yanti Yanti) page 1714-1734

📄 Abstract : 73 | 📄 PDF : 51

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## **DETERMINANTS OF BUDGET ABSORPTION MODERATED BY WORK PLAN AND ORGANIZATIONAL COMMITMENT**

**Apsari Maharani<sup>1</sup>, Sarwo Edy Handoyo<sup>2\*</sup>**

<sup>1</sup> Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, Indonesia  
Email: [apsarimaharani@gmail.com](mailto:apsarimaharani@gmail.com)

<sup>2</sup> Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, Indonesia\*  
Email: [sarwoh@fe.untar.ac.id](mailto:sarwoh@fe.untar.ac.id)

\*Corresponding Author

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### **ABSTRACT**

*This research aims to examine the influence of budget planning and procurement of goods and services on budget absorption, with work plans and organizational commitment as moderators in the Directorate General of Intellectual Property (DGIP) of the Ministry of Law and Human Rights, Republic of Indonesia. By analyzing the data on budget absorption gathered between 2019 and 2022, it can be noted that the absorption rate has consistently decreased over these years and has not achieved full utilization, remaining below 100% annually. This trend in government budget absorption is prevalent across Indonesia, with a slow start at the beginning and acceleration toward the end of the fiscal year (Oktaliza Y., 2020). The decrease in DGIP's budget absorption has led to a reduction in the provision of intellectual property services to stakeholders. Therefore, it is necessary to examine several variables that influence budget absorption, including budget planning, procurement of goods and services, and organizational commitment, as identified in previous studies. This research adds the variable of work plans as a moderating factor, which has not been explored before. The study employed a questionnaire method administered to 30 selected respondents, comprising officials and employees of DGIP. The sample consisted of individuals involved directly in the processes of work and budget planning, procurement of goods and services, and budget absorption. The data were analyzed using quantitative methods and processed using Statistical Package for the Social Sciences (SPSS) version 27. The findings of this research indicate that budget planning and procurement of goods and services have a positive and significant impact on budget absorption within the DGIP of the Ministry of Law and Human Rights. Additionally, work plans moderate the influence of budget planning and procurement of goods and services on budget absorption. However, organizational commitment does not moderate the impact of budget planning and procurement of goods and services on budget absorption in the DGIP of the Ministry of Law and Human Rights.*

**Keywords:** *budget planning, procurement of goods and services, work plans, organizational commitment, budget absorption.*

## **1. INTRODUCTION**

Based on realization data of expenditure (per activity) taken from Online Monitoring SPAN (OM SPAN) application, the Ministry of Finance of the Republic of Indonesia [1] consecutively from 2019 to 2022, the budget absorption at DGIP is 92.23%, 92.77%, 82.63% and 83.05%. By analyzing the data on Directorate General of Intellectual Property (DGIP)'s budget absorption, it can be noted that the absorption rate has consistently decreased over these years and has not achieved full utilization, remaining below 100% annually. DGIP is responsible for managing intellectual property rights and utilize the non-tax state revenue (PNBP) for intellectual property services. Therefore, a reduction in budget utilization would result in a decrease in the provision of intellectual property services to stakeholders, means budget is not effectively allocated for various planned intellectual property programs and projects. Should the budget absorption of DGIP continue to decrease, it will have profound implications for the sustainability of intellectual property management in Indonesia. Moreover, it will impede the establishment of a robust intellectual property ecosystem. In the

long term, the diminishing realization of DGIP's budget may adversely affect economic growth and innovation in Indonesia. Based on previous research, budget absorption is influenced by budget planning and the implementation of goods and services procurement (Gusmartina, Azlina, & Julita, 2021) [2]. Budget planning can moderate the relationship between human resource competencies and budget absorption (Delia, 2021) [3]. Procurement of goods and services has a positive effect on budget absorption however, procurement of goods and services has no effect on the level of absorption of regional budgets (Pulualala, 2021) [4]. High commitment to the organization has an impact on improving budget absorption performance (Saragih, 2022) [5]. In addition, there is a significant influence between performance-based budget absorption (ABK) on budget quality. This ABK approach is oriented towards budget utilization in achieving optimal results from activities that have been identified in the work plan (Octariani, 2017) [6]. The primary objective of this study is to address the discrepancies observed in earlier research concerning the impact of goods and services procurement on budget absorption. Additionally, it aims to bridge existing research gaps by investigating the combined influence of budget planning and goods and services procurement in their interaction with budget absorption. This interaction is moderated by organizational commitment, emphasizing its role in promoting budget absorption. Notably, the study explores unexplored territory by examining the relationship between work plans and the impact of budget planning on budget absorption, a topic that has not been previously explored in the academic literature. Certain studies concentrate solely on the broader planning and budgeting procedures that impact budget absorption. In contrast, the development of work plans entails comprehensive planning documents encompassing the organization's vision, mission, strategic objectives, programs, program objectives, specific activities, corresponding objectives, and performance indicators, along with funding allocations planned for the current year and projected estimates. Consequently, the work plan serves as a performance-oriented policy that should exert influence over the budget planning process, serving as a guiding framework for determining budget allocations. Fundamentally, the creation of the work plan document adheres to the Redesign System Planning and Budgeting (RSPP) framework, which incorporates the fundamental principle of Money Follow Program. Consequently, the work plan variable serves as a moderator, aiming to explore its relationship within the context of the association between budget planning and budget absorption. Based on this description, it is interesting to conduct a study entitled *Determinants of Budget Absorption Moderated by Work Plan and Organizational Commitment in DGIP*.

### **Budget Absorption**

Budget absorption is the result of the achievement of an estimate of both the program and the budget to be achieved during a certain period of time which is seen at a certain moment (realization of the budget). Budget absorption is the stage of budget implementation in financial management which is carried out after the budget planning process is completed in an effort to realize budget planning in the current year (Pulualala, 2021) [4]. In accordance with the Regulation of the Director General of Budget Number PER-7/AG/2021 [7] on Technical Guidelines for the Implementation of Budget Performance Evaluation, budget absorption is measured by comparing the budget realization with the ceiling in the latest DIPA. In addition, the consistency of budget absorption against planning is measured by calculating the deviation between budget realization and the planned withdrawal of funds each month.

### **Budget Planning**

Budget planning is a process of determining the right future actions in accordance with the sequence of choices, as well as taking into account the resources available in the

organization, which is very important to do before activities are carried out (Puluala, 2021) [4]. The preparation of government budget planning uses unit price standards which have the highest limit that becomes a reference, which must not be exceeded and takes into account the principles of efficiency, effectiveness, appropriateness and fairness which refer to statutory regulations (Amanda, 2022) [8]. In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting Number 62/ 2023, budget preparation is part of the preparation of the State Budget (APBN). Budgeting as a system regulates the process and mechanism for preparing state revenue and expenditure budget policies. The Ministry/Agency Work and Budget Plan is an annual financial plan document prepared according to the Ministry/Agency budget section [9].

### **Procurement of Goods and Services**

Procurement of goods and services is the activity of procuring goods and services by Ministries or Agencies financed by the State Budget with the stages of the process starting from the identification of needs for goods and services, up to the handover of work results. Procurement of goods and services aims for the accuracy of the budget spent to produce the right goods/services. This accuracy is measured through aspects of quality, quantity, time, cost, location and provider. It is anticipated that through appropriate procurement of goods and services, there will be a boost in the utilization of domestic products and an increase in the involvement of microenterprises, small businesses, cooperatives, national enterprises, and creative industries (Presidential Regulation of the Republic of Indonesia Number: 12 of 2021) [10].

### **Work Plan**

Work Plan document contains performance information ranging from strategic targets with indicators, program targets with indicators, and activity targets with indicators, as well as output performance at the level of Classification of Output Details (KRO) and Output Details (RO) with indicators (Olfah, 2023) [11]. Planning activities involve all implementing elements for determining programs and activities, performance indicators and performance targets that require serious attention in preparing quality work plans and in accordance with the aspirations of the community according to the organization's ability to provide the best public services (Octariani, 2017) [6]. Work plan is a planning document for one year in accordance with its duties and functions. The procedures, timeline, corridors and substance in the preparation of the review and amendment of work plans are regulated in Permen PPN No. 1 of 2021 concerning procedures for preparing, reviewing and amending work plans [12].

### **Organizational Commitment**

Organizational commitment reflects an individual's strong desire to be part of an organization, be fully dedicated and work towards achieving organizational goals. It is based on an individual's belief in the values and goals held by the organization. The high level of commitment from managers and their subordinates shows that they have a strong motivation to develop the organization where they work. One effective strategy to improve company performance is to prepare the company's budget optimally and efficiently (Gunawan & Santioso, 2015) [13]. According to Meyer and Allen (1991) [14], organizational commitment is a psychological state that characterizes the relationship between employees and an organization or its implications, which affects whether or not an employee survives in an organization, this is identified in 3 (three) components, among others: 1) Affective Commitment, relating to employee's emotional attachment to the organization, 2) continuance commitment relates to employee's consideration of the costs and risks of leaving

the organization, and 3) normative commitment relates to responsibilities and obligations to the organization that shelters them, so that employees have a sense of obligation to always work in the organization.

Puluala (2021) [4] analyzed that budget planning affects the level of regional budget absorption. If budget planning is carried out in accordance with predetermined targets, it will affect the actions and consequences of these targets, namely budget absorption. The more mature the budget planning is carried out by the manager, the programs and activities planned in one year will run well, and the absorption target will be achieved. This is reinforced by research from Seftianova (2013) [15] that the quality of the Budget Implementation List (DIPA) affects the quality of budget absorption. If the DIPA prepared in the fiscal year is not in accordance with the budget plan to be used, the result is that the budget cannot be absorbed properly, and the government needs to take time-consuming budget revision steps and can cause budget absorption to be hampered. However, in contrast to research conducted by Husen (2022) [16] which says that planning has no effect on budget absorption, as well as research conducted by Bandiyono (2019) [17] that budgeting quality has no significant effect on budgeting performance.

Ramadhani (2019) [18] analyzed that the procurement of goods and services has a positive effect on budget absorption. The indicators used in the procurement of goods and services variable include efficiency and effectiveness, regulatory compliance, and accountability which have a significant positive effect on budget absorption. This is in line with research conducted by Gusmartina (2021) [19] that procurement of goods and services affects budget absorption. Delia (2021) [3] analyzed that the procurement process of goods and services has no significant effect on budget absorption. This finding argues that after DIPA is released, all activities can be carried out, goods and services procurement officials have also followed the General Procurement Plan (RUP), so the process of procuring goods and services is considered to have less significant impact on budget absorption. Furthermore, Puluala (2021) [4] analyzes that the procurement of goods and services has no effect on the level of regional budget absorption, it is possible that there is an influence of facilities from the implementation of goods and services electronically. This facility has increased the efficiency of the goods and services procurement process and increased transparency and accountability because it supports the need for access to information in real time.

Ramadhani (2019) [18] says that budget target clarity significantly affects managerial performance. Where the clarity of budget targets is a description of the extent to which budget objectives are clearly and specifically set, so that they can be easily understood by individuals who play an important role in achieving their targets. The clarity of this budget target is outlined in the work plan document, so the implication of the clarity of this budget target is the work plan. Saragih (2022) [5] analyzes that good budget planning will produce quality budget execution documents, where budget execution documents are the result of the implementation of work plans and budgets. Good programs and activities will have an influence on the amount of budget absorption.

Delia (2021) [3] analyzes that budget planning cannot moderate the relationship between the procurement of goods and services and budget absorption, because according to him budget planning is part of the guidelines for the procurement process of goods and services. In the course of procuring goods and services in accordance with the work plan, any delays will merely impact the timing of activity implementation, such as the phenomenon of budget absorption accumulation towards the end of the year.

Ramadhani (2019) [28] said that high commitment to the organization has an impact on improving budget absorption performance. This is also in accordance with research conducted by Saragih (2022) [5] where the organizational commitment variable moderates the effect of budget planning on budget absorption. Organizational commitment, especially the commitment of government budget managers, must be grown and internalized so that it becomes a driving force in achieving organizational goals. Adi Wiratno (2016) [20] analyzed that organizational commitment moderates the relationship between budget participation and managerial performance, where high organizational commitment owned by employees in carrying out their activities will improve managerial performance in achieving predetermined budget targets.

Saragih (2022) [5] analyzed that organizational commitment moderates the effect of the procurement of goods and services on budget absorption. When organizational commitment is maximized or increased, the effect of procurement of goods and services on budget absorption will also increase. This is supported by the better the individual's commitment to the organization and supported by good budget implementation, the absorption of the expenditure budget will also be able to be increased, where organizational commitment is an encouragement from the individual to side with an organization and do something for the achievement of organizational goals.

## **2. RESEARCH METHOD**

This framework is prepared as a design for a mindset that describes or explains the relationship between variables that describes the relationship between the variables to be studied consisting of budget planning and procurement of goods and services as independent variables, work plan and organization commitment as moderating variables and budget absorption as dependent variable.

Based on the theoretical description, the hypotheses developed are stated as follows:

H1: Budget planning has a positive effect on budget absorption within the DGIP Ministry of Law and Human Rights.

H2: Procurement of goods and services has a positive effect on budget absorption within the DGIP Ministry of Law and Human Rights

H3: Budget planning has a positive effect on budget absorption with work plans as moderation within the DGIP Ministry of Law and Human Rights.

H4: Procurement of goods and services has a positive effect on budget absorption with work plans as moderation within the DGIP Ministry of Law and Human Rights.

H5: Budget planning has a positive effect on budget absorption with organizational commitment as moderation within the DGIP Ministry of Law and Human Rights.

H6: Procurement of goods and services has a positive effect on budget absorption with organizational commitment as moderation within the DGIP Ministry of Law and Human Rights

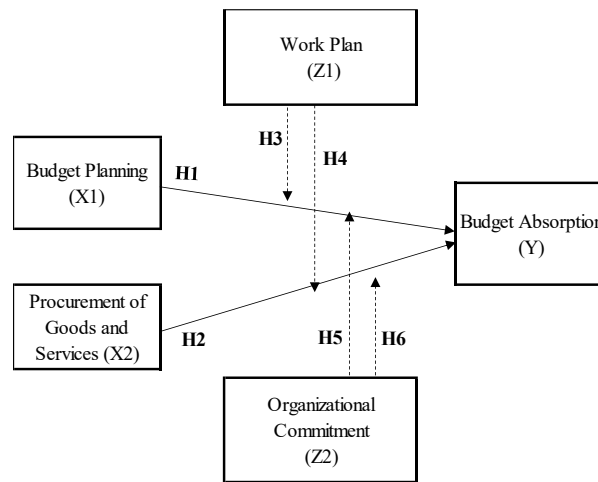


Figure 1. Research Framework

The study focused on individuals working as officials and employees within the Directorate General of Intellectual Property of the Ministry of Law and Human Rights of the Republic of Indonesia. The sampling method employed in this research was nonprobability sampling, specifically purposive sampling. The selection of the sample was based on a purposive approach, taking into account the relevance of the respondents to the phenomena under investigation and their understanding of the planning, budgeting system, and procurement of goods and services within DGIP. To ensure a comprehensive representation, 30 respondents were chosen, comprising officials and employees with specific characteristics.

The research instrument employs a Likert scale as its measurement scale. The Likert scale utilized in the study comprises positive statements, with the highest score denoting "strongly agree" rated as 5, followed by 4, 3, 2, and 1. The Likert scale responses encompass options such as "strongly agree (SS)," "agree (S)," "neutral (N)," "disagree (TS)," and "strongly disagree (STS)." The primary data collection method involves the use of a closed questionnaire, where respondents are presented with multiple-choice questions, limiting their ability to express subjective opinions. The respondents are required to complete the questionnaire electronically through the Google Form application.

Examinations conducted for hypotheses 1 and 2 utilize simple linear regression, while hypotheses 3 to 6 employ moderated regression analysis (MRA). The equation model for each hypothesis under scrutiny is presented as follows:

- 1)  $Y = \alpha_1 + \beta_1 X_1$
- 2)  $Y = \alpha_2 + \beta_2 X_2$
- 3)  $Y = \alpha_3 + \beta_1 X_1 + \beta_3 Z_1 + \beta_5 X_1 Z_1 + e_1$
- 4)  $Y = \alpha_4 + \beta_2 X_2 + \beta_3 Z_1 + \beta_6 X_2 Z_1 + e_2$
- 5)  $Y = \alpha_5 + \beta_1 X_1 + \beta_4 Z_2 + \beta_7 X_1 Z_2 + e_3$
- 6)  $Y = \alpha_6 + \beta_2 X_2 + \beta_4 Z_2 + \beta_8 X_2 Z_2 + e_4$

**Description:**

- Y = budget absorption;
- X1 = budget planning;
- X2 = procurement of goods and services;
- Z1 = work plan;
- Z2 = organization commitment;
- X1 Z1 = interaction of X1 with Z1;

- X2 Z1 = interaction of X2 with Z2;
- X1 Z2 = interaction of X1 with Z2;
- X2 Z2 = interaction of X2 with Z2;
- $\alpha$  = constant;
- $\beta_1$  = regression coefficient value for X1;
- $\beta_2$  = regression coefficient value for X2;
- $\beta_3$  = regression coefficient value for Z1;
- $\beta_4$  = regression coefficient value for Z2;
- $\beta_5$  = regression coefficient value for X1Z1;
- $\beta_6$  = regression coefficient value for X2Z1;
- $\beta_7$  = regression coefficient value for X1Z2;
- $\beta_8$  = regression coefficient value for X2Z2;
- e = error or confounding variable.

The questionnaire is subjected to validity and reliability testing using 30 trial respondents (not actual participants). In this context, considering a sample size of 30 and a significance level (alpha) of 0.05, the critical correlation coefficient (r table) is determined to be 0.374. To establish validity, the calculated correlation coefficient (r count) must surpass the critical value (r table). Regarding reliability, research instruments are considered reliable if the reliability coefficient (r11) exceeds 0.6. A higher reliability coefficient indicates reduced measurement error, indicating the enhanced reliability of the research instrument utilized in the study. The results of the validity and reliability tests can be seen in the following table:

Table 1. Questionnaire Validity Test Results

Variable	r table	r count	Summary
<b>X1 – Budget Planning</b>			
RA1	0,374	0,557	valid
RA2	0,374	0,787	valid
RA3	0,374	0,590	valid
RA4	0,374	0,753	valid
RA5	0,374	0,652	valid
RA6	0,374	0,737	valid
RA7	0,374	0,855	valid
RA8	0,374	0,686	valid
RA9	0,374	0,587	valid
RA10	0,374	0,479	valid
<b>X2 – Procurement of Goods and Services</b>			
PBJ1	0,374	0,681	valid
PBJ2	0,374	0,675	valid
PBJ3	0,374	0,817	valid
PBJ4	0,374	0,848	valid
PBJ5	0,374	0,905	valid
PBJ6	0,374	0,884	valid
PBJ7	0,374	0,855	valid
PBJ8	0,374	0,703	valid
PBJ9	0,374	0,772	valid
<b>Z1 – Work Plan</b>			
RK1	0,374	0,726	valid
RK2	0,374	0,850	valid
RK3	0,374	0,842	valid
RK4	0,374	0,754	valid
RK5	0,374	0,815	valid
RK6	0,374	0,766	valid

Variable	r table	r count	Summary
<b>Z2 – Organization Commitment</b>			
KO1	0,374	0,895	valid
KO2	0,374	0,751	valid
KO3	0,374	0,746	valid
KO4	0,374	0,639	valid
KO5	0,374	0,761	valid
KO6	0,374	0,803	valid
KO7	0,374	0,803	valid
<b>Y – Budget Absorption</b>			
PA1	0,374	0,799	valid
PA2	0,374	0,903	valid
PA3	0,374	0,494	valid
PA4	0,374	0,724	valid
PA5	0,374	0,753	valid
PA6	0,374	0,819	valid
PA7	0,374	0,458	valid
PA8	0,374	0,845	valid

**Table 2. Questionnaire Realibility Test Results**

Variable	Cronbach's Alpha	N of Item	Summary
X1	0,847	10	reliable
X2	0,925	9	reliable
Z1	0,871	6	reliable
Z2	0,880	7	reliable
Y	0,876	8	reliable

Normality Test. The method used to test normality in this study is Kolmogorov Smirnov. The value of Asymp. Sig value or standardized residuals are said to be normally distributed if the sig value. > alpha (0.05).

**Table 3. Normality Test**

	Unstandardized Residual	
N	30	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.87248316
Most Extreme Differences	Absolute	.127
	Positive	.080
	Negative	-.127
Test Statistic	.127	
Asymp. Sig. (2-tailed) <sup>c</sup>	.200 <sup>d</sup>	

in the Table 3. the value of Asymp. Sig. (2-tailed) 0.200 > 0.05, indicating that the data demonstrates normal distribution.

Conducted to test whether there is a correlation between independent variables in linear regression.

**Table 4. Multicollinearity Test**

Model	Collinearity Tolerance	VIF
1 (Constant)		
Budget Planning	0.659	1.518
Procurement of Goods and Services	0.659	1.518

In the Table 4, it can be seen that the tolerance value of the budget planning variable is 0.659 and the tolerance value of the goods and services procurement variable is 0.659, where both tolerance values are greater than 0.1 while the VIF value of the budget planning variable is 1.518 and the VIF value of the goods and services procurement variable is 1.518 where the VIF value of the two variables is less than 10. This means that the budget planning variable and the goods and services procurement variable do not show any multicollinearity symptoms in the regression model.

The Glejser test is carried out to determine whether or not there are deviations from the classical assumption requirements before entering the next analysis with the Glejser test.

Table 5. Heteroscedasticity Test

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Std. Coef.	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.749	2.454	4.380	.000	
Budget Planning	-.125	.066	-.356	-1.902	.068
Procurement of Goods and Services	-.081	.045	-.333	-1.778	.087

a. Dependent Variable: abs\_res

Referring to Table 6 above, it is evident that the obtained significance value for the budget planning variable is 0.068, which is greater than 0.05, and for the procurement of goods and services (PBJ) variable, it is 0.087, which is less than 0.05. Since the significance values for all variables meet the criterion of being greater than 0.05, it can be concluded that no heteroscedasticity is present, and the data is suitable for further analysis.

Hypothesis Testing 1. To test the effect of budget planning on budget absorption within the DGIP, a simple linear regression test was used with the following results:

Table 6. Simple Linear Regression Test Results for H1

No	Description	Value
1	Model Summary	
	R Value	0,808
	R Square Value	0,653
2	ANOVA	
	F Value	52,747
	Sig.	<0.001
3	Coefficients	
	Constant Value	-8,144
	β1 Value	0,926
	t Value (X1)	7,263
	Sig. (X1)	<0,001

based on the results of hypothesis 1 test, the regression equation formulated as follows:  $Y = -8,144 + 0,926 X1 + e$ .

Table 6. states that there is an influence between budget planning on budget absorption, which is indicated by the R value of 0.808 which shows a positive correlation direction, this indicates that the ability to run the budget planning variable on the budget absorption variable that can be explained by this equation model is 0.808 which implies that the level of budget planning is very strongly correlated with budget absorption. The R Square value on the budget planning variable is 0.653 where budget planning explains 65.3% of the variability in budget absorption. The calculated t value of 7.263 is greater than the t table of 2.048 with a

sig value.  $0.001 < 0.05$  indicates a positive influence between budget planning on budget absorption. The higher the level of participation in budget planning will lead to an increase in budget absorption. Therefore, hypothesis 1 is accepted.

Hypothesis Testing 2. To test the effect of procurement of goods and services on budget absorption within the DGIP, a simple linear regression test was used with the following results:

Table 7. Simple Linear Regression Test Results for H2

No	Description	Value
1	Model Summary	
	R Value	0,716
	R Square Value	0,513
2	ANOVA	
	F Value	29,460
	Sig.	<0.001
3	Coefficients	
	Constant Value	14,376
	$\beta_2$ Value	0,566
	t Value (X2)	5,428
	Sig. (X2)	<0,001

based on the results of hypothesis 2 test, the regression equation formulated as follows:  $Y = 14,376 + 0,566 X_2 + e$

Table 7. states that there is an influence between the procurement of goods and services on budget absorption, which is indicated by the R value of 0.716 which shows a positive correlation direction, this indicates that the ability to run the procurement of goods and services variable on the budget absorption variable that can be explained by this equation model is 0.716 which implies that the level of procurement of goods and services is strongly correlated with budget absorption. The R Square value on the budget planning variable is 0.513 where budget planning explains 51.3% of the variability in budget absorption. The calculated t value of 5.428 is greater than the t table of 2.048 with a sig value.  $0.001 < 0.05$  indicates a positive influence between the procurement of goods and services on budget absorption. The higher the level of participation in the procurement of goods and services will lead to an increase in budget absorption within the DGIP. Therefore, hypothesis 2 is accepted.

Hypothesis Testing 3. To test the interaction of work plan variables as moderation on the effect of budget planning on budget absorption within DGIP, multiple linear regression tests were used with the following results:

Table 8. Multiple Linear Regression Test Results for H3

No	Description	Value
1	Model Summary	
	R Value	0,949
	R Square Value	0,900
2	ANOVA	
	F Value	77,980
	Sig.	<0.001
3	Coefficients	
	Constant Value	-46,693
	$\beta_1$ Value	1,023
	$\beta_3$ Value	3,269

β5 Value	-0,042
Nilai t (X1Z1)	-2,406
Sig. (X1Z1)	0,024

based on the results of hypothesis 3 test, the regression equation formulated as follows:  $Y = -46,493 + 1,023 X1 + 3,269 Z1 - 0,042 X1*Z1 + e$ .

Table 8. states that there is an interaction (work plan as a moderating variable) with an R value of 0.949 which shows a positive correlation direction and implies that the level of interaction between budget planning and work plans is very strongly correlated with budget absorption. The R Square value before the moderating variable is 65.3% and after the work plan variable as moderation is 0.900 or 90% which shows an increase. This means that 90% of the variability in budget absorption can be explained by budget planning variables, work plans and the interaction of work plans and budget planning. The calculated t value of (-2.406) is greater than the t table of 2.048 with a sig value.  $0.024 < 0.05$  indicates a positive effect of the interaction of work plans and budget planning on budget absorption. Budget planning participation has a positive effect on budget absorption when work plan participation within the DGIP is high. Therefore, hypothesis 3 is accepted.

Hypothesis Testing 4. To test the interaction of work plan variables as moderation on the effect of goods and services procurement on budget absorption within the DGIP multiple linear regression tests were used with the following results:

Table 9. Multiple Linear Regression Test Results for H4

No	Description	Value
1	Model Summary	
	R Value	0,942
	R Square Value	0,888
2	ANOVA	
	F Value	68,722
	Sig.	<0.001
3	Coefficients	
	Constanta Value	-33,475
	β2 Value	0,977
	β3 Value	2,584
	β6 Value	-0,36
	t Value (X2Z1)	-2,070
	Sig. (X2Z1)	0,049

based on the results of hypothesis 4 test, the regression equation formulated as follows:  $Y = -33,475 + 0,977 X2 + 2,584 Z1 - 0,36 X2*Z1 + e$ .

Table 9. states that there is an interaction (work plan as a moderating variable) with an R value of 0.942 which shows a positive correlation direction and implies that the level of interaction between the procurement of goods and services and work plans is very strongly correlated with budget absorption. The R Square value before the moderating variable is 51.3% and after the work plan variable as moderation is 0.888 or 88.8% which shows an increase. This means that 88.8% of the variability in budget absorption can be explained by the variable procurement of goods and services, work plans and the interaction of work plans and procurement of goods and services. The calculated t value of (-2.070) is greater than the t table of 2.048 with a sig value.  $0.049 < 0.05$  indicates a positive effect of the interaction of work plans and procurement of goods and services on budget absorption. Participation in the

procurement of goods and services has a positive effect on budget absorption when the participation of work plans within the DGIP is high. Therefore, hypothesis 4 is accepted.

Hypothesis Testing 5. To test the interaction of organizational commitment variables as moderation on the effect of budget planning on budget absorption within the DGIP, multiple linear regression tests were used with the following results:

Table 10. Multiple Linear Regression Test Results for H5

No	Description	Value
1	Model Summary	
	R Value	0,897
	R Square Value	0,805
2	ANOVA	
	F Value	35,686
	Sig.	<0.001
3	Coefficients	
	Constanta Value	9,372
	β1 Value	0,055
	β4 Value	0,073
	β7 Value	0,014
	t Value (X1Z2)	1,149
Sig. (X1Z2)	0,261	

based on the results of hypothesis 5 test, the regression equation formulated as follows:  $Y = 9,372 + 0,005 X1 + 0,073 Z2 + 0,014 X1*Z2 + e$ .

Table 10. states that there is an interaction (organizational commitment as a moderating variable) with an R value of 0.897 which indicates a positive correlation direction and implies that the level of interaction between budget planning and organizational commitment is very strongly correlated with budget absorption. The R Square value before the moderating variable is 65.3% and after the work plan variable as moderation is 0.805 or 80.5% which shows an increase. This means that 80.5% of the variability in budget absorption can be explained by budget planning variables, organizational commitment and the interaction of organizational commitment and budget planning. The calculated t value of 1.149 is smaller than the t table of 2.048 with a sig value.  $0.261 > 0.05$  indicates that organizational commitment has a positive but insignificant influence on the relationship between budget planning and budget absorption. Therefore, hypothesis 5 is rejected.

Hypothesis Testing 6. To test the interaction of organizational commitment variables as moderation on the effect of goods and services procurement on budget absorption within the DGIP, multiple linear regression tests were used with the following results:

Table 11. Multiple Linear Regression Test Results for H6

No	Description	Value
1	Model Summary	
	R Value	0,922
	R Square Value	0,851
2	ANOVA	
	F Value	49,490
	Sig.	<0.001

3	Coefficients	
	Constanta Value	0,635
	β2 Value	0,314
	β4 Value	0,717
	β8 Value	0,000
	t Value (X2Z2)	0,016
	Sig. (X2Z2)	0,988

based on the results of hypothesis 6 test, the regression equation formulated as follows:  $Y = 0,635 + 0,314 X2 + 0,717 Z2 + 0,000 X2*Z2 + e$ .

Table 11. states that there is an interaction (organizational commitment as a moderating variable) with an R value of 0.922 which shows a positive correlation direction and implies that the level of interaction between the procurement of goods and services and organizational commitment is very strongly correlated with budget absorption. The R Square value before the moderating variable is 51.3% and after the work plan variable as moderation is 0.851 or 85.1% which shows an increase. This means that 85.1% of the variability in budget absorption can be explained by the variable procurement of goods and services, organizational commitment and the interaction of organizational commitment and procurement of goods and services. The calculated t value of 0.016 is smaller than the t table of 2.048 with a sig value.  $0.988 > 0.05$  indicates that organizational commitment has a positive but insignificant influence on the relationship between the procurement of goods and services on budget absorption. Therefore, hypothesis 6 is rejected.

#### 4. CONCLUSION AND SUGGESTIONS

Based on the results of data analysis that has been carried out regarding the effect of budget planning and procurement of goods and services on budget absorption with work plans and organizational commitment as moderation in the DGIP's environment, the following conclusions can be drawn:

- 1) Budget planning has a significant effect on budget absorption within the DGIP. There are important indicators in DGIP budget planning in relation to budget absorption, namely budget planning prepared with a performance-based system, sourced from the formulation of the DGIP Strategic Plan and its derivatives, in accordance with budgeting planning rules (Standard Cost Input (SBM), suitability of types of expenditure and accounts, and others), relevant to the conditions of community needs and government policy developments and considering the previous year's performance evaluation.
- 2) Procurement of goods and services has a significant effect on budget absorption variables within the DGIP. There are several important indicators in the procurement of goods and services of DGIP in relation to budget absorption, including in accordance with the needs of the organization, having used domestic products or meeting the requirements of the Domestic Component Level (TKDN) value, based on the principles of efficiency, effectiveness, transparency, openness, competition, fairness and accountability, considering the results of monitoring and evaluation in the previous year.
- 3) The work plan moderates the effect of budget planning on budget absorption within the DGIP. There are several important indicators in the DGIP's work plan in relation to budget absorption, namely reflecting the "real work" of the organization with clear results and impacts, containing vision, mission, strategic goals, programs, activities prepared by considering DGIP's performance achievements per year, paying attention to value for money and money follow programs, formulating indicators with SMART-C principles,

namely specific, measurable, agreeable, realistic, time-bounded and continuously improved.

- 4) The work plan moderates the effect of procurement of goods and services on budget absorption within the DGIP. There are several important indicators in the DGIP's work plan in relation to budget absorption, namely reflecting the "*real work*" of the organization with clear results and impacts, containing vision, mission, strategic goals, programs, activities prepared by considering DGIP's performance achievements per year, paying attention to value for money and money follow programs, formulating indicators with SMART-C principles, namely specific, measurable, agreeable, realistic, time-bounded and continuously improved.
- 5) Organizational commitment does not moderate the effect of budget planning on budget absorption within the DGIP. There are several important indicators in the DGIP work plan in relation to budget absorption, namely a strong commitment to optimizing budget absorption, actively participating in decision making on organizational planning and budgeting, having a clear mechanism or policy in terms of budget planning and absorption, being proactive in monitoring and evaluation, and performing optimally.
- 6) Organizational commitment does not moderate the effect of goods and services procurement variables on budget absorption variables within the DGIP. There are several important indicators in the DGIP's work plan in relation to budget absorption, namely a strong commitment to optimizing budget absorption, actively participating in decision making on organizational planning and budgeting, having a clear mechanism or policy in terms of budget planning and absorption, being proactive in monitoring and evaluation, and performing optimally.

Based on the results of research on the effect of budget planning and procurement of goods and services on budget absorption with work plans and organizational commitment as moderation in the DGIP's environment, suggestions that can be given are as follows:

- 1) Of the two independent variables tested, namely the budget planning variable and the variable procurement of goods and services, the lower coefficient value is the budget planning variable, so the sensitivity of the variable to budget absorption is low. Efforts that can be made to improve budget planning in accordance with the results of the research conducted are as follows:
  - a. DGIP must involve the entire team of Officials and Employees in the preparation of budget planning documents. And consider strategic proposals from both internal and external as stated in the DGIP's Strategic Plan 2020-2024;
  - b. Budget planning documents must be prepared in accordance with: 1) budgeting rules, suitability of types of expenditure and expenditure accounts where the description of the activities is set out in detail in the term of reference (TOR) document and detailed cost budget (RAB) and other supporting data that can be accounted for; 2) organizational needs in carrying out activities supported by a plan to withdraw funds within 1 year, to anticipate the buildup of activities and budget absorption at the end of the year, as well as to reduce deviations between budget planning and budget realization which have an impact on the value of the budget implementation performance indicator (IKPA) of the DGIP; 3) Dynamic conditions of intellectual property service needs by stakeholders; 4) Priority activities and outputs to be achieved by DGIP, thus minimizing budget changes that result in the need for budget revisions in the current year.
- 2) the lowest coefficient value is the interaction of the moderating variable of organizational commitment on the influence of the variable procurement of goods and services on the budget absorption of DGIP, so that the sensitivity of the variable to budget absorption is

low. Efforts that can be made to increase the recommended organizational commitment variable are an increase in positive organizational culture. Where for the Ministry of Law and Human Rights RI to further encourage the organization to always carry the PASTI value system which means professional, accountable, synergy, transparent, and innovative. In an effort to develop a positive organizational culture, to encourage organizational commitment, DGIP is also advised to provide rewards and recognition for performance that has a positive impact on organizational performance. Increasing organizational commitment requires a holistic and sustainable approach, which is adjusted to the Strategic Plan that has been owned by the DGIP.

- 3) for other researchers it is recommended to look for other independent variables that are thought to affect budget absorption besides budget planning and procurement of goods and services, because the percentage of R Square in Table 4.16 is 74.4% so that the remaining 25.6% is influenced by other variables that are not included in the research model.

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