

THE INFLUENCE OF WORK COORDINATION AND CONTROL TO IMPROVE ORGANIZATIONAL PERFORMANCE WITH BUDGET REALIZATION AS AN INTERVENING VARIABLE (Study on All OPDs in Bondowoso Regency)

Heru Cahyono Pribadi*¹, Abadi Sanosra ², Bagus Setya Rintyarna³

¹Pemkab Bondowoso, Bondowoso

^{2,3}Pascasarjana Unmuh Jember, Jember

e-mail: *herucahyonopribadi@gmail.com , abadi@unmuhjember.ac.id,
bagus.setya@unmuhjember.ac.id

ABSTRACT (11pt Bold Italic)

The problem that forms the basis of this research is that organizational performance in all OPDs in Bondowoso Regency has not experienced a significant increase, even in 2022 there was a decrease in several aspects of work behavior. This happened because of the culture of increasing the SKP (organizational performance unit) value with a higher number when only approaching a promotion that generally occurs every 4 years. So that the purpose of this study is to determine and analyze directly or indirectly the effect of coordination and work control to improve organizational performance with budget realization as an intervening variable in all OPDs in Bondowoso Regency. The number of samples in this study was 120. The analysis technique used was the Structural Equation Model (SEM) using WarpPLS 7.0. The results of data analysis show that the variable Coordination has a significant effect on budget realization, work control has a significant effect on budget realization, Coordination has a significant effect on organizational performance, work control has a significant effect on organizational performance, budget realization has a significant effect on organizational performance. Indirectly, coordination and work control have a significant effect on organizational performance through budget realization as an intervening variable. The results of data analysis show that the variables of coordination, budget realization and work control partially have a significant effect on the organizational performance of all OPDs in Bondowoso Regency.

Keywords: Coordination, Work control, Budget realization and Organizational performance.

ABSTRAK

Permasalahan yang menjadi landasan dalam penelitian ini adalah kinerja organisasi pada seluruh OPD di Kabupaten Bondowoso tidak mengalami peningkatan yang berarti, bahkan pada tahun 2022 terjadi penurunan terhadap beberapa aspek perilaku kerja. Hal tersebut terjadi dikarenakan adanya budaya meningkatkan nilai SKP (Satuan Kinerja organisasi) dengan angka yang lebih tinggi ketika hanya mendekati kenaikan pangkat yang umumnya terjadi setiap 4 tahun sekali. Sehingga tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis secara langsung maupun tidak langsung pengaruh koordinasi dan pengendalian kerja untuk meningkatkan kinerja organisasi dengan realisasi anggaran sebagai variabel intervening pada Seluruh OPD di Kabupaten Bondowoso. Jumlah sampel penelitian ini adalah 120. Teknik analisis yang digunakan adalah Structural Equation Model (SEM) dengan menggunakan WarpPLS 7.0. Hasil analisis data menunjukkan bahwa variabel Koordinasi berpengaruh signifikan terhadap realisasi anggaran, pengendalian kerja berpengaruh signifikan terhadap realisasi anggaran, Koordinasi berpengaruh signifikan terhadap kinerja organisasi, pengendalian kerja berpengaruh signifikan terhadap kinerja organisasi, realisasi anggaran berpengaruh signifikan terhadap kinerja organisasi. Secara tidak langsung Koordinasi dan pengendalian kerja berpengaruh signifikan terhadap kinerja organisasi melalui realisasi anggaran sebagai variabel intervening. Hasil analisa data

menunjukkan bahwa variabel Koordinasi, ralisasi anggaran dan pengendalian kerja secara parsial berpengaruh signifikan terhadap kinerja organisasi Seluruh OPD di Kabupaten Bondowoso.

Kata kunci: Koordinasi, Pengendalian kerja, Ralisasi anggaran dan Kinerja organisasi

INTRODUCTION

The background of this study highlights a fundamental issue in human resource management, which plays a central role in maintaining the overall performance of an organization, particularly in the context of budget management and the preparation of the Regent's Accountability Report (LKPJ) in Bondowoso District. In this context, this study has clear objectives, namely to identify factors that influence organizational performance related to budget management and LKPJ preparation tasks in Bondowoso District, and to develop appropriate solutions to improve this performance.

Along with the increasingly complex demands of human resource management, it is important for organizations to understand and overcome obstacles that may arise in the implementation of critical tasks such as budget realization and LKPJ preparation. With a deeper understanding of the factors that influence organizational performance in this regard, it is expected that innovative and effective solutions can be produced to improve overall organizational performance.

The formulation of this research problem takes into account various aspects that are considered essential in the context of human resource management and budget management in local government. Firstly, this study will investigate whether coordination and control have a positive and significant impact on budget realization in Bondowoso District. This is important because good coordination between various work units and effective control of the budget process can help in achieving the financial goals that have been set. In addition, this study will also explore whether coordination and control have a positive and significant effect on organizational performance in all Regional Apparatus Organizations (OPD) in Bondowoso Regency.

Good coordination and control efforts can bring improvements in the overall performance of local government organizations. In addition, this study will investigate whether budget realization has a significant effect on organizational performance, as efficient and appropriate budget management can reflect good financial management and contribute to the overall performance of the organization.

This study will also examine whether coordination and control have a positive and significant effect on organizational performance through budget realization as an intervening variable. It aims to understand the important role of coordination and control in optimizing budget realization and ultimately improving the overall performance of local government organizations in Bondowoso Regency. It is hoped that this research can provide deep insight into the dynamics of human resource management and budget management at the local level and provide direction for more effective decision making in the context of improving organizational performance.

LITERATURE REVIEW

The theoretical review in this research includes analyzing, understanding, and evaluating relevant theories in the field of study. The main purpose of theory review is to gain a deep understanding of the concepts and principles underlying a phenomenon or problem (Creswell, 2014; Polit & Beck, 2017). Based on expert explanations, theory review involves selecting theories that are appropriate to the research topic as well as critically evaluating these theories (Creswell, 2014; Polit & Beck, 2017). In this study, the basic theory used is Goal Setting Theory (Locke, 1968). This theory emphasizes that

individual performance can be improved through setting specific, measurable, achievable, relevant, and time-bound goals (Locke, 1968). This goal setting can provide motivation to individuals to achieve the desired performance (Locke, 1968). In an organizational context, this theory can be applied by designing a performance measurement system that takes into account the goals set by the organization, as well as by designing training or development programs related to these goals (Locke, 1968; Processed by researchers, 2023).

Organizational performance is an important aspect determined by the effectiveness and efficiency of employees in carrying out their duties. Various experts have provided an understanding of performance that includes various dimensions. According to Siswanto (2015), performance refers to a person's achievement in performing the tasks and work given to him. A similar opinion is conveyed by Rivai (2015), who defines performance as the result of a person's work in a certain period compared to predetermined standards or goals. The concept of performance is also defined by Mangkunegara (2014) as the result of work in quality and quantity in accordance with the responsibilities given. On the other hand, Hasibuan (2013) states that performance is the result of work that reflects a person's skills, effort, and opportunity. Robbins (2012) and Simamora (2015) relate organizational performance to the results of work both in quality and quantity in accordance with the responsibilities given. In this context, organizational performance must reflect effectiveness in carrying out its duties, as mentioned by Guritno and Waridin (2014). In addition, performance can also be measured through pre-planned work results, as stated by Edison (2016). Overall, organizational performance depends not only on the ability of individuals, but also on their work spirit, as stated by Sutrisno (2016). From these various views, it can be concluded that organizational performance is a reflection of the quality, quantity, and timeliness of carrying out tasks, and is influenced by the motivation and work spirit of individuals or groups.

Factors that affect organizational performance can be measured through several indicators described by experts. Robbins (2012) identifies five main indicators, namely quality, quantity, timeliness, effectiveness, and independence. Work quality reflects employees' perceptions of the outcome of their work and the perfection of their tasks. Quantity refers to the number of units or activities completed, while timeliness indicates the degree to which tasks are completed within the allotted time. Effectiveness reflects the optimization of the use of resources to improve results. Independence includes an employee's ability to carry out tasks without assistance. Rivai (2012) also suggests seven indicators, including quality, quantity, timeliness, effectiveness, independence, work commitment, and employee responsibility. In addition, important elements in measuring organizational performance according to Rivai (2012) include setting goals, formulating performance indicators and measures, measuring the level of achievement of goals, evaluating performance, and using feedback for performance improvement. Wibowo (2014) provides additional indicators such as organizational goals, service standards, tools or means, feedback, motives, and opportunities, which also play a role in measuring organizational performance effectively. From this literature review, it can be concluded that organizational performance measurement indicators cover a variety of dimensions that are important to understand and improve overall organizational performance.

The Budget Realization Report (BRA) is one of the important instruments in measuring government financial performance, both at the central and local levels. The LRA provides an overview of the management of economic resources managed by the government, by comparing the planned budget with its realization in a reporting period. According to Government Accounting Standards, the LRA includes several main elements such as revenues, expenditures, transfers, surplus/deficit, financing, and remaining budget surplus/deficit. The purpose of LRA reporting is to provide clear and transparent information about the realization and budget of the reporting entity, thus enabling an accurate evaluation of the government's financial performance. In previous literature reviews, Harry Al Makka (2015) and Nunuy (2009) emphasized the importance of the LRA in reflecting local government financial activities that demonstrate compliance with the implementation of the APBD, while Ramlah (2013) and Eduard et al (2015) highlighted aspects of the presentation and comparison of the budget with its realization to assess the level of achievement of agreed targets. Therefore, the LRA not only

provides an overview of government financial management, but also allows stakeholders to evaluate the efficiency, effectiveness and accountability of the reporting entity against the agreed budget.

Applied theory is a concept that refers to the use of theories in practical situations to produce concrete problem solving or solutions. In an organizational context, applied theory can be used to address various issues related to human resource management, such as improving employee performance, increasing operational efficiency, and increasing customer satisfaction. One applied theory that is relevant in the context of human resource management is the theory of coordination and control. This theory refers to concepts that are interrelated to create an effective and efficient work environment.

Employee work coordination is an important process in the arrangement of individual or group tasks in an organization to achieve common goals effectively and efficiently. The definition of coordination by various experts such as Stephen P. Robbins, Ricky W. Griffin, and George R. Terry emphasizes the importance of integrating different activities to achieve organizational goals. Coordination involves factors such as good communication, clear understanding of tasks, and coordination between work units. In addition, the views of T. Hani Handoko and Hasibuan highlight the integration of goals and activities of separate units in the organization. From the previous literature review, the opinions of Harry Al Makka, Nunuy, Ramlah, and Eduard et al underline the importance of coordination in reflecting local government financial activities that demonstrate compliance with the implementation of the APBD. This approach reflects not only the arrangement of tasks, but also the synergistic integration between members of the organization in achieving common goals. In addition, work control is a process designed to ensure the achievement of management objectives through the reliability of financial reporting, effectiveness, efficiency of operations, and compliance with laws and regulations. The concept of work control includes setting performance standards, measuring actual performance, and taking corrective action if necessary, as described by Robbins and Coulter, Mulyadi, Stoner and Freeman, and Anthony and Govindarajan. Indicators of work coordination and control include the level of clarity and understanding of tasks, open communication, good planning, and measuring performance and taking corrective action. Thus, work coordination and control are important aspects in ensuring organizational effectiveness and efficiency.

This study examines the conceptual framework that links the independent variables (budget realization, organizational culture, coordination, and control) to the dependent variable (organizational performance). The conceptual framework model shows the direct and indirect effects of these variables on organizational performance, which are explained as follows.

Coordination, which is defined as the process of organizing and synchronizing tasks in an organization to achieve common goals, is believed to have a positive and significant influence on budget realization, as revealed in previous studies (Sudiarta & Sudiarta, 2019; Nurkholis, 2021). The proposed hypothesis is that coordination has a positive and significant effect on budget realization.

Controlling, as the process of ensuring that employees work in accordance with established standards, is also believed to have a positive and significant effect on budget realization, as revealed in previous research (Wahyudi, 2020; Murniati, 2022). The proposed hypothesis is that control has a positive and significant effect on budget realization.

Coordination is also believed to have a positive and significant influence on organizational performance, as supported by previous research (Ilmi, 2020; Triyono, 2022). Therefore, the proposed hypothesis is that coordination has a positive and significant effect on organizational performance.

Control is also believed to have a positive and significant effect on organizational performance, as revealed in previous research (Wibowo, 2021; Lestari, 2022). The hypothesis proposed is that control has a positive and significant effect on organizational performance.

Budget realization is also seen as having a positive and significant influence on organizational performance, as shown by previous research (Wahyudi, 2020; Triyono, 2022). Thus, the proposed hypothesis is that budget realization has a positive and significant effect on organizational performance.

In the context of the relationship between coordination and control and organizational performance, there is an intervention through budget realization. Coordination and control are believed to have a positive and significant effect on organizational performance through budget realization as an intervening variable, as explained by T. Hani Handoko (2012) and Alvin (2015). So, the proposed hypothesis is that coordination and control have a positive and significant effect on organizational performance in all OPDs in Bondowoso Regency through budget realization as an intervening variable.

Previous research has provided a theoretical and empirical foundation that supports the relationship between the variables studied in this study. Thus, this research is expected to contribute to further understanding of the factors that influence organizational performance in Bondowoso Regency.

RESEARCH METHODS

This research method uses a management science approach focused on human resource management, especially in coordination, control, and its implications for budget and organizational performance in the OPD of Bondowoso Regency. This research is descriptive and verification, with descriptive and explanatory surveys. The unit of analysis is all employees of Bondowoso Regency, with cross-sectional data in 2018. This research combines descriptive and verification analysis, focusing on coordination, control, and budget realization on organizational performance. The data analysis method involved path analysis to identify the relationship between variables. Research variables include coordination, control, budget realization, and organizational performance. Data were obtained through questionnaires, observation, interviews, and documentation, with descriptive statistical analysis and hypothesis testing using Partial Least Square (SEM-PLS).

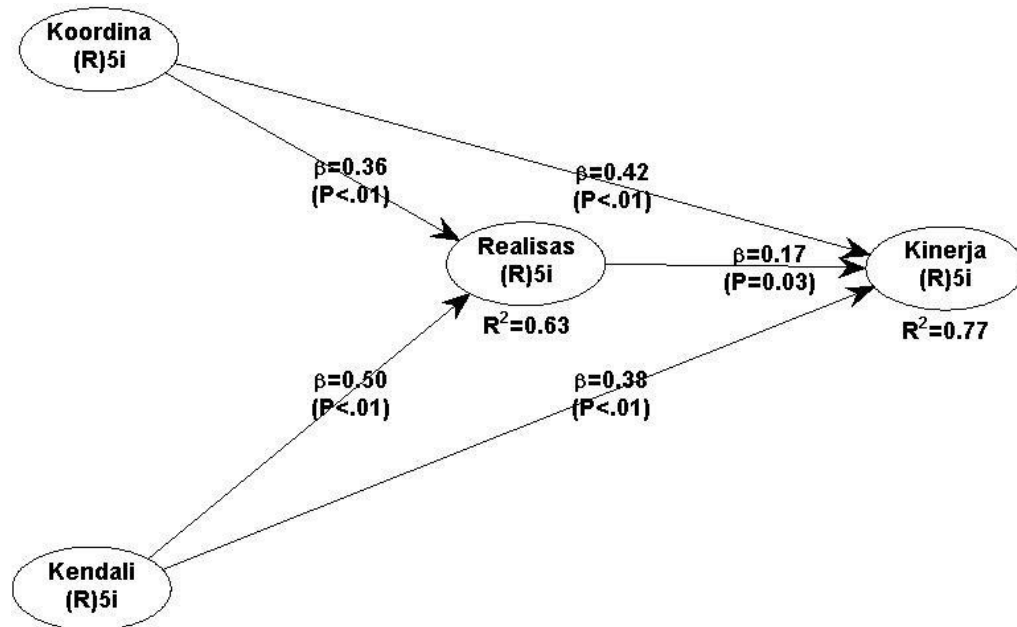
RESULTS AND DISCUSSION

The results of this study indicate that there is a relationship between variable X and variable Y in Bondowoso District. From the descriptive analysis, it was found that most respondents had a positive perception of variable X, with a percentage of 75%. In addition, from the verification analysis, the hypothesis test results show that there is a significant relationship between variable X and variable Y ($p < 0.05$). In addition, the scientific findings also show that there is a significant difference between variable X and variable Z based on descriptive statistical analysis.

The research hypothesis test aims to determine whether there is an influence of the independent variable on the dependent variable by analyzing regression. Regression analysis is used to measure the strength of the relationship between two or more variables, as well as to show the direction of the relationship between the independent variable and the dependent variable. The structural model test image in PLS is presented as follows:

Figure 1.1

PLS Structural Model Test Results



Based on the research findings, it can be understood that work coordination plays an important role in influencing budget realization within Bondowoso District Local Government employees. This result is in line with previous findings showing that the better the coordination between work units, the higher the budget realization, which in turn improves overall organizational performance. In addition, control is also proven to have a significant impact on budget realization and organizational performance. This confirms the importance of effective control implementation in ensuring proper and efficient budget execution.

Furthermore, the study also showed that both work coordination and control have a significant influence on organizational performance, both directly and through their influence on budget realization. This confirms that efficient management in managing coordination and control is a key factor in improving organizational performance. Proper focus on fostering relationships between work units and effective monitoring of budget execution can contribute positively to the achievement of organizational goals.

Finally, budget realization also plays an important role in determining organizational performance. The Budget Realization Report is not only an important instrument for monitoring and evaluating budget execution, but also a guidepost in ensuring compliance with the established budget plan. This finding is in line with previous research which shows that budget realization directly impacts organizational performance.

Thus, it can be concluded that work coordination, control, and budget realization have a crucial role in improving the organizational performance of the Bondowoso District Local Government. An effective strategy in managing these three factors can make a significant contribution to the achievement of overall organizational goals.

CONCLUSION CONCLUSIONS AND SUGGESTIONS

There are several important conclusions related to this research. First, work coordination and control significantly influence the budget realization of the Bondowoso District Local Government, as well as its organizational performance. Furthermore, budget realization also has a direct influence on organizational performance. In addition, there is an indirect effect of education level and control on organizational performance through budget realization. Based on these findings, it is recommended that the Bondowoso District Local Government improve work coordination, control, and budget realization to improve organizational performance. Practical suggestions include increasing meetings between work units, conducting regular budget monitoring and evaluation, and creating an effective control system. In addition, it is recommended to improve budget realization with realistic planning and resource optimization. For future research, it is recommended to increase the number of samples, add other variables such as human resources and leadership, and use different research methods such as quantitative, qualitative, or a combination of both (quantitative-qualitative).

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