

## Phenomenological Study and The Effect of Human Resources Capability and The Implementation of Performance-Based Budgeting (PBB) Model on Institution Performance

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### ABSTRACT

*This study aimed to analyze the phenomenological study and the effect of human resources capability and the implementation of performance-based budgeting (PBB) on institution performance. This study uses a mixed method. Performance-based budgeting has been implemented at UIKA Bogor. Still, it needs improvement, including changes in the budget adjustment procedure and measuring the effectiveness of PBB implementation at the end of each period, which has not been carried out. The relationship between the human resources capability and the implementation of PBB with institution performance was tested using multiple linear regression analysis. The independent variables are the human resources capability and the implementation of PBB, and the dependent variable is institution performance. The relationship between variables can be written as  $Y = 0,467 + 0,183 X_1 + 0,798 X_2$ . Based on a multiple regression test, only the implementation of performance-based budgeting variables has a significant effect on institution performance. The F test showed that all variables can explain the dependent variables. The coefficient of determination of 75,4% means that human resources capability and the implementation of performance-based budgeting affect institution performance by 75,4%, and the remaining 24,6% is influenced by other factors that are not described in this study.*

## 1. INTRODUCTION

Financial management activities can be grouped into daily and annual routine activities. Daily routine activities include cash management related to cash inflow and outflow, while annual activities include budgeting and financial reporting (Herawati, 2019) (Kurniawan & Syafaruddin, 2010). Financial reports are information that describes an entity's financial condition and performance, both in the past, present, and future (Fahmi (2011:28), 2005). These reports must be appropriate to the applicable rules or standards and easy to read and understand (Kasmir, 2015). Budgeting is part of the financial planning and control process. Performance-based budgeting (PBB) is one of the agendas for reforming the financial management of public organisations. It has become a trend in many countries and is prevalent in high, low, and medium-income countries (Sancoko, 2008). Performance-based budgeting focuses on the output and outcome of the organisation. Performance Budgeting (PBB) is a budgeting model in which budget allocation refers to the programs and performance to be achieved and emphasises greater transparency of information and accountability to stakeholders regarding spending objectives and results achieved (Blazey, 2018)

Prior to the introduction of performance-based budgeting, the conventional approach was used, often known as the line-item budget. Line item budgeting and PBB are not the same thing (Dubrow, 2020; The World Bank., 2013). In line-item budgeting, the manager's request for expenditures is based on a rudimentary line-item method of budgeting, listing the main objects of expenditure. Administrators don't think much about how effective and efficient the spending is or how it contributes to a larger set of outcomes (Dubrow, 2005).

PBB is designed to overcome the weaknesses of traditional budgets, especially to measure the achievement of objectives, outcomes, outputs, and targets (Dubrow, 2020). There are three categories of PBB: 1). There is no apparent link between performance achievements and funding decisions. 2). Budgeting refers to the target achievement of results. Therefore, PBB requires performance measurement indicators to measure the results and objectives of spending funds. Furthermore, through a review of each performance indicator, the achievement of the performance target can be measured. Level 3, direct performance budgeting (the managerial performance approach), is where resources are directly linked to results achieved. Performance achievement in the current year will determine budgeting in the coming year. (European Parliament., 2019).

Changing the budget system from the traditional budgeting system to the performance budgeting system or performance-based budget is urgent to implement because the traditional budgeting system has many weaknesses and limitations, including the lack of adequate information for decision making, less attention to planning, evaluation process, and the report

on the implementation of the budget for income and expenditure, and ignoring performance achievements (Halim & Kusufi, 2014).

This study aimed to analyze the phenomenological study and the effect of human resources capability and the implementation of performance-based budgeting (PBB) on institution performance. A phenomenological approach has been employed to explore stakeholders' perceptions through sharing their experiences. Due to its various functions and its role in the financial management process, as well as being a solution to existing problems, the performance-based budgeting model is very urgent to be applied especially in private universities whose budget preparation is still traditional.

This study was conducted based on the needs of users and financial managers and the results of studies conducted by other researchers in similar environments (Handayani et al., 2022.; Hidayati & Farid MA, 2016). Recent research found that most universities focus more on political aspects than innovation in changes in university governance to produce high quality (Husain Alimuddin et al., 2022). Every university expects an increase in its quality. Therefore, performance-based budgeting can help universities improve the quality of their universities (Dicker et al., 2019).

The previous studies about the phenomenological study and the effect of human resources capability and the implementation of performance-based budgeting (PBB) on institution performance conclude that partially human resources capability has no significant effect on institution performance. The human capability and implementation of PBB positively and significantly affect institution performance. The study results show that the effect of human resources capability and the implementation of performance-based budgeting (PBB) has a significant effect on stock returns (Indriastuti, Ariyani dan Zumrotun, 2017). Based on all theoretical support and previous research, the hypotheses are H<sub>1</sub>: Human resources capability has a substantial impact on institution performance, H<sub>2</sub>: The implementation of performance-based budgeting (PBB) has a considerable effect on institution performance, H<sub>3</sub>: Human resources capability and the implementation of performance-based budgeting (PBB) have a significant effect on institution performance.

## **2. RESEARCH METHODS**

Research methods are part of research activities that investigate, analyze, and examine research problems using scientific methods correctly and precisely so that precise, objective, and targeted conclusions are obtained by the hypothesis that is built. (Hossain et al., 2024; Patel & Patel, 2019). The methods used in this study are qualitative and in-depth interviews and quantitative. In qualitative research, a phenomenological approach is used to investigate the perceptions of respondent through sharing their experiences (Bliss, 2016). The phenomenological approach presents real data per existing conditions sourced from informants who provide clear, systematic and structured information and can explain existing phenomena and value patterns faced better. The phenomenological approach is used in Li's research. (Y. Li & Liu, 2022) to explore teachers' lived experiences as a pedagogue in a neoliberal institution.

The result showed that teachers had difficulties in being a pedagogue. Moreover, teachers feel negative emotions when their pedagogical actions or intentions disagree with neoliberalism.

To answer research questions according to the interview guide and achieve the research goals, questionnaires and interviews will be distributed to thirty-seven respondents, including elements of leadership and financial management staff at the university and faculty levels who are directly related to the budgeting process at Ibn Khaldun University Bogor. The determination of respondents used a saturated sampling technique, namely by involving all populations as samples due to the relatively small population size, consisting of eight respondents at the leadership level, one Bureau Head, seven section heads, nine sub-section heads, and ten staff. The involvement of leaders in this study is based on the consideration that the success of PBB implementation is greatly influenced by leadership style and organizational culture (W. Li et al., 2023).

Quantitative and secondary data were obtained from the result of questionnaire distribution. The questions in the distributed questionnaire covered three variables that were tested, namely employee capability in financial management, implementation of performance-based budgeting and institutional performance. The questionnaire distribution was carried out using the google form application. Respondents' answers were then tabulated by applying a Likert scale that includes respondents' perceptions in the questionnaire measured using a Likert scale including strongly agree (5), agree (4), undecided (3), disagree (2), strongly disagree (1), and open questions.

**Multiple Linear Regression Analysis.** Multiple linear regression analysis is used to determine the relationship between independent variables, namely human resource capability in managing finances and PBB implementation with institutional performance. In general, the multiple linear regression equation is expressed as  $Y = a + b_1X_1 + b_2X_2 + e$ , where  $Y$  = Institutional Performance,  $X_1$  = Human Resource Capability,  $X_2$  = PBB Implementation,  $a$  = Constant,  $b_1$ ,  $b_2$  regression coefficients and  $e$  = error.

**t-test, F-Test, Correlation, Determination, Normality, Multicollinearity, Autocorrelation, and Heteroscedasticity Test.** Hypothesis testing is done using the t-test and F-test. The t-test is used to analyse the significance of the relationship between the independent variables and the dependent variables. If the t-test results show a value of  $\alpha < 0.05$ , the independent variables significantly affect the dependent variable. The F-test analyses whether all independent variables simultaneously affect the dependent variable. If the F-test results show a value of  $\alpha < 0.05$ , the independent variables tested simultaneously do not significantly affect the dependent variable. The coefficient of determination is used to analyse how much influence the independent variables have on the dependent variable. The value of the coefficient of determination ranges from zero to one. The greater the value of the coefficient of determination, the greater the contribution of the independent variables to the dependent variable. Correlation is used to find out how much the relation between the dependent and independent variables, the

correlation coefficient is used. The correlation coefficient is symbolized by the letter  $r$  and has a value that varies between -1 and 1. The greater the value of the correlation coefficient, the greater the influence of the independent variables on the dependent variable.

### **3. RESULTS & DISCUSSION**

**Phenomenological Study of Performance Based Budgeting.** Financial management at Ibu Khaldun University Bogor refers to the statutes and internal quality control system (SPMI). Financial management standards are planning, budgeting, administration, and financial reporting guidelines. Budget planning consists of formulating short-term, medium-term, and long-term planning. The performance-based budgeting model on SPMI page 40 is a budgeting system that focuses on the allocation of resources (input), processes, and outputs, as well as outcomes for achieving performance targets, and is a budget model applied at UIKA Bogor.

This study aims to analyze how employees understand Performance-Based Budgeting and the extent of Budgeting implementation at UIKA Bogor through a phenomenological approach and to test the effect on institutional performance using multiple regression and correlation models. The phenomenological approach is used with the consideration that budgeting is a social phenomenon that is structured and built from the social interaction of the parties involved.

Based on the background and formulation of the problem, theoretical studies, and research methodology, this sub-chapter will present research results through direct interviews with selected informants. The informants are the leaders and staff directly related to budgeting at UIKA Bogor to ensure the validity of the information conveyed. From the interview data, documentation data, and direct observation obtained, the following are the respondent's descriptive statistics.

From the total number of respondents who filled out the questionnaire, twenty-one respondents were male, and sixteen were female. Based on education level, three respondents had doctoral degrees, eight respondents had master's degrees, seventeen had bachelor's degrees, five respondents had diploma degrees, and four respondents had high school/equivalent degrees. Based on the position in the financial management job at UIKA Bogor, there were seven leaders, seven section heads, nine sub-section heads, one bureau chief, and thirteen staff.

The indicator of PBB is a budget prepared by considering the relationship between funding (input) and expected results (outcomes). In general, employees at UIKA Bogor already understand the meaning of Performance Based Budgeting. Based on the respondents' answers to questions about PBB, 48.6% of respondents were quite familiar, 40.5% were familiar, and 6.3% were very familiar. Almost all respondents had an adequate level of understanding (good or sufficient) about PBB, which could support the implementation and development of PBB in the institutions, a very potential provision for implementing performance-based budgeting. Respondents with a low level of understanding require additional education or training to improve their insight into the PBB. The lack of a performance-based budgeting concept is because new employees need in-depth study through training activities or technical guidance. Also evidenced by the opinion expressed by the financial manager during the interview, the

following is an excerpt:

*“In my opinion, PBB is a plan for funds that has performance”*. In an interview with the head of the finance bureau, he said that *“PBB should have output and data, and each activity has its target”*. The opinions above are in accordance with the definition of PBB, namely a budgeting model based on the organization's output and related to the organization's vision, mission, and strategic plan.

The questionnaire showed that as many as 91.8% of respondents stated that PBB had been implemented at Ibn Khaldun University Bogor in all departments. Most respondents involved in the PBB process had the opportunity to contribute directly to the planning, implementation, evaluation, and formulation of performance-based budgeting strategies in their institutions. Direct involvement in PBB can help improve understanding of effective financial management practices and support data-based decision-making processes at the institutional level. The interconnectedness of all elements involved in financial management determines the success of the PBB effectiveness implementation process. 97.3% of respondents stated that PBB implementation was effective.

Human resource training and development, technology and information systems, management support policies and regulations, and work culture determine the effectiveness of PBB implementation. Therefore, continuous training must be carried out to ensure that employees are up-to-date with best practices and the latest technology in budgeting. Human resources training and development are essential to introducing new approaches to performance-based budgeting, and well-trained employees can carry out their duties with higher efficiency and effectiveness. Modern technology can provide tools for efficient data collection, performance analysis, and accurate reporting. An information technology infrastructure also enables transparency and accountability in the budgeting process (Pourghaffar et al., 2023). The two factors stated at the beginning are not enough without the process approach and process management, auditing system of management performance, leadership style, incentive policies, work culture, and regulations (Andrian & Kuntadi, 2022.; Huy & Phuc, 2022). Strong management support is a crucial factor in performance-based budgeting implementation. Clear and supportive regulations can ensure that the PBB process runs according to the standards and objectives set. An organizational culture that supports innovation and learning is essential in supporting performance-based budgeting, as it encourages staff to improve performance and adapt to new approaches continuously (Başar et al., 2022).

The preparation of work programs is a routine activity carried out every year and is adjusted to the priority needs and development of the institution. One of the vice deans for resource management an interview was confirmation about that. The following is an excerpt:

*“The strategic plan outlined in the annual work program plan is prepared based on an evaluation of the achievement of past work programs and future needs. A section head stated that periodically in every month, check the absorption of the allocation of budget and*

*compliance with the budget that has been prepared”.*

This phenomenon gives a positive result, both financially and in terms of activities at UIKA Bogor. The budget plan takes into account the achievements of the strategic plan performance in the previous year and future needs.

Budget implementation is related to the Term of Reference (TOR) and Standard Operating Procedure (SOP). Standard Operating Procedure (SOP) is an operational step to do the task quickly, accurately, and effectively, while the TOR contains how the unit works within one year and performance indicators. TOR and SOP are concerned with the main program and according to each task and function. In an interview related to budget implementation, a financial administrator stated that *“budget allocation must be in accordance with the TOR and SOP. If there is a budget allocation plan outside the TOR and SOP, it must get approval from the leader”*. SOP and TOR are guided in the implementation of PBB. Further interviews with the heads of departments found information that *“financial managers are trying to allocate the budget optimally. Fellow heads of departments in all faculties are trying to maximize budget allocation according to the RAK and SOP, although there are obstacles in its implementation”*.

Several factors are obstacles to the implementation of the effectiveness of the PBB model, including inadequate information systems, limited resources, lack of understanding of PBB, resistance to change, and lack of support system from management. An integrated information system is essential to support effective PBB implementation. Resource constraints, financial and human, can hinder the development of necessary infrastructure and the implementation of organizational change. Adequate resource allocation and efficient management are key performance indicators in implementing a performance-based budgeting strategy.

One of the sub-section heads stated that *the obstacles felt in the implementation of PBB were that there had not been any measurement of the achievement of the work program, was reflected in the integrated absorption of the budget, and changes to the budget caused by changes in policy that had an impact on changes to the work program*. The difficulties in formulating performance measurement is a constraint in PBB implementation in various institutions, governments, companies, educational institutions, and others (Marsus, 2020).

Performance evaluation is a way to measure the success and failure of program implementation. Performance evaluation is relevant to budget evaluation whether the budget allocation is in accordance with its designation, economical, effective, and efficient. The Head of the Bureau said *“budget evaluation is carried out periodically by comparing budget allocation with the established budget ceiling. Budget evaluation can inform whether cash flow exceeds the budget or vice versa”*. According to the Vice-Rector for Resource Management, *“if expenditures are in accordance with the budget, then the realization of budget use would be appropriate and would not experience many deviations”*.

The implementation of PBB can influence work culture, increase staff motivation in working, assist in the institutional accreditation process, assist in financial reporting to stakeholders, support the achievement of the institution's vision and mission, assist in aligning operational

activities with strategic goals, encourage innovation in teaching and research, influence the efficiency of fund use, assist in obtaining external funding sources, assist in increasing reporting transparency, assist in obtaining external funding sources, and assist in the reporting process to stakeholders and improve the quality of education at the institution. The following table displays respondents' answers regarding the impact of the PBB implementation in various aspects.

**Table 1.** Respondents' Answers Regarding the Impact of the PBB Implementation in Various Aspects.

No	Description	Percentage (%)				
		Strongly Agree	Agree	Undecided	No Agree	Strongly Disagree
1	PBB support the accreditation process	32.40	59.45	2.70	5.40	
2	PBB support internal quality assurance system	8.10	35.13	40.50	16.21	
3	PBB assist in financial reporting to stakeholders	21.62	51.35	21.62	2.70	2.70
4	PBB support the achievement of the institution's vision and mission	13.51	51.35	32.43	2.70	
5	PBB helps align operational activities with the strategic goals of the institution	21.62	48.65	21.62	8.10	
6	PBB encourage innovation in teaching and research	27.03	35.13	32.43	5.40	
7	PBB affects the efficiency of fund usage in the institution	13.50	45.94	32.43	8.10	
8	PBB assist in obtaining external funding sources	21.62	43.24	27.02	8.10	
9	PBB increasing reporting transparency	10.80	40.50	40.50	2.70	5.40
10	PBB increase external funding sources	21.62	43.24	27.02	8.1	
11	PBB assist in the reporting process to stakeholders	21.60	51.35	21.6	2.70	2.70
12	PBB improve the quality of education at the institution.	16.2	62.16	18.9	2.7	
	Average Value	19.14	47.29	26.56	6.08	3.60

*Source: Data Processed (2024)*

Based on respondents' answers regarding the impact caused by the implementation of PBB in various aspects, many respondents (66.43%) felt positively on the effect in implementing PBB, 23.89 undecided, and a few respondents (9.68%) did not feel any effect from PBB implementation.



**Multiple Regression and Correlation. Classical Assumption Test.** To obtain precise and accurate regression results, classical assumption testing is carried out to ensure that the data is normal, free from multicollinearity and heteroscedasticity. Using non-parametric statistical tests Kolmogorov – Smirnov, we found that with a significance of 0.200 is greater than 0.05 ( $0.200 > 0.05$ ). This means that the data is normally distributed. The results of the classical assumption test on three independent variables for tolerance values are 0.311, 0.185 and 0.358 are greater than 0.10 which indicates. Based on the correlation between independent variables, there is no correlation between the independent variables. For the results of Variance Inflation Factor (VIF) on 2 independent variables with values of 1.877 which are smaller than 10. So, it can be concluded that there is no multicollinearity in this study. Based on the graph on the scatterplot, shows that it does not form a particular pattern, indicating that there is no heteroscedasticity.

**Simple Regression and Hypothesis Test.** Using IBM SPSS statistic 25 software, the effect of human resources capability and PBB implementation on institution performance using the multiple linear regression test are  $Y = 0.467 + 0.183 X1 + 0.798X2$ . The regression coefficient of human resources capability (X1) is 0.183, showing that human resources capability has a positive effect on institution performance. Every increase or decrease in human resources capability by 1 unit, will result in an increase or decrease in institution performance of 0.183 and the significance value of 0.283 which is higher than 0.05 ( $0.283 > 0.05$ ). It can be concluded that the human resources capability variable has no significant effect on institution performance. The regression coefficient of PBB implementation (X2) is 0.798 shows that PBB implementation has a positive effect on institution performance. Every increase or decrease in PBB implementation by 1 unit, will result in an increase or decrease in institution performance of 0.798 and the significance value of 0.000 which is smaller than 0.05 ( $0.000 < 0.05$ ). It can be concluded that the PBB implementation variable has a significant effect on institution performance, as shown in **table 2**.

**Table 2.** The Coefficients of Multiple Regression Linier Model

Model	Unstandardized Coefficients		t	Sig.	95,0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
(Constant)	.467	.404	1.155	.256	-.355	1.289					
Human Resources Capability	.183	.168	1.092	.283	-.158	.525	.658	.184	.093	.533	1.877
PBB Implementation	.798	.120	6.653	.000	.555	1.042	.863	.752	.566	.533	1.877

Source: SPSS Output (2024)

Based on the correlation test, as shown in Table 3, it can be seen that the coefficient correlation value shows results of 0.658, where the value lies between 0.50 - 0.75, which means that there is a strong correlation coefficient between the human resources capability and institution performance. The coefficient correlation value shows the results of 0.863, where the value lies between 0.75 - 0.99, which means that there is a solid correlation coefficient between the PBB implementation and institution performance.

**Table 3.** Correlations Coefficient

		Institution Performance	Human Resources Capability	PBB Implementation
Pearson Correlation	Institution Performance	1.000	.658	.863
	Human Resources Capability	.658	1.000	.684
	PBB Implementation	.863	.684	1.000
Sig. (1-tailed)	Institution Performance	.	.000	.000
	Human Resources Capability	.000	.	.000
	PBB Implementation	.000	.000	.
N	Institution Performance	37	37	37
	Human Resources Capability	37	37	37
	PBB Implementation	37	37	37

Source: SPSS Output (2024)

Based on the results of the coefficient of determination test, the coefficient of determination (R<sup>2</sup>) is 0.754 or 75.4%. The value of the coefficient of determination shows that human resources and PBB implementation affects institution performance for the 2022 - 2023 period by 0.754 or 75.4% and 24.6% is influenced by other factors that cannot be explained in this study.

**Table 4.** Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
				R Square Change	F Change	df1	df2	Sig. F Change	
.868 <sup>a</sup>	.754	.739	.35431	.754	51.990	2	34	.000	2.404

Source: SPSS Output (2024)

The results of this study are in line with previous research conducted by Suriani (2015) which conclude that in multiple regression conclusion, the application of performance-based budgeting gave positive effects on performance accountability of government agencies. These results are also in accordance with research conducted by Wokas & Gerungai (2019) which support a causal relationship between budgeting based on performance with the effectiveness of financial control and effectiveness of performance control. Nawastri (2015) concluded that the competence of human resources, information, performance measurement, and leadership style has positive influence on the effectiveness of performance-based budgeting.

#### **4. CONCLUSION AND SUGGESTION**

**Conclusion.** Based on the results of the phenomenological study of the Performance-Based Budgeting (PBB) Model in Private Higher Education Financial Management, a case study at Ibn Khaldun University (UIKA) Bogor, the conclusions are (1) UIKA Bogor employees have understood the meaning of performance-based budgeting is oriented towards the resulting performance output. (2) Performance-based budgeting at UIKA Bogor has been implemented with clear direction and objectives at each stage of financial management (Planning, implementation, evaluation, and reporting). (3) The preparation of the budget plan refers to the strategic plan, vision, and mission of the university/faculty/postgraduate school. At the budget implementation stage, each month, the performance achievements of each unit are displayed in a clear graph and evaluated together and in coordination with related units. At the end of the period, an evaluation is carried out by comparing the total amount of real expenditure with the budget set for each estimate/account. Furthermore, financial performance is reported as material for preparing future budget plans and as a basis for decision-making for decision-makers. There are several obstacles in the implementation of PBB, namely there had not been any measurement of the achievement of the work program, which was reflected in the integrated absorption of the budget, and changes to the budget caused by changes in policy that had an impact on changes to the work program.

Based on the results of research on the effect of human resources capabilities and performance based budgeting on institution performance, this study can be concluded that through multiple regression, human resources capability variable has no significant effect on institution performance, but PBB implementation variable has a significant effect on institution performance. The positive and significant relationship between PBB implementation variable and institution performance can be interpreted that the increase in PBB implementation will increase institution performance, vice versa.

**Suggestion.** The research result recommendations are: (1) Commitment leaders and other decision-makers to implement PBB consistently and comprehensively is urgent to maintain the continuity of optimal, effective, and efficient financial management performance. (2) Continue to strive to improve and evaluate the deficiencies and weaknesses in implementing PBB to become even better in the financial management information system and human resources as a supporting system that determines the effectiveness and efficiency of PBB implementation. Recommendations for further research include examining Performance-Based Budgeting in the Public Sector and using Managerial Performance with Leadership as a Moderating Variable.

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