

The Influence Of Budget Preparation Participation On The Performance Of The Bantaeng Regency Government Apparatus**Evi Nurul Husna¹⁾, Wa Ode Rayyani²⁾, Amelia Rezki Septiani Amin³⁾**

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evinurulhusna11@gmail.com¹⁾ waode.rayyani@unismuh.ac.id²⁾ amelia.rezky@unismuh.ac.id³⁾**Abstract**

The purpose of This research aims to analyze the influence of budget participation on the performance of government officials in Bantaeng Regency. This sample was taken from the Bantaeng Regency Regent's office, representing each SKPD. The type of data used in this research is quantitative data obtained from distributed questionnaires and is related to the problem being studied. In this research, the data sources used in data collection include primary data. The research instrument used in this research used a Likert scale. Based on the results of data research using statistical calculations through the Statistical Package for the Social Science (SPSS) version 26 application regarding the influence of budget preparation participation on the performance of Bantaeng Regency government officials, the research results showed that the variable participation in budget preparation had a regression coefficient in a positive direction. The significance test can be seen in the regression coefficient (β) and significance value (Sig.) obtained showing that $\text{sig } \alpha = 0.05 > 0.000$, which means that there is an influence of budget preparation participation on the performance of government officials in Bantaeng Regency. Thus, it can be concluded that the better participation in budget preparation, the higher the government performance in Bantaeng Regency.

Keywords: Participation in Budget Preparation, Performance of Government Apparatus**INTRODUCTION**

Performance is the center of attention in various organizations, including companies, governments, and universities. It reflects the extent to which an activity achieves the organizational goals stated in strategic planning. Government Regulation no. 8 of 2006 defines government performance as measurable program results in budget use. Improving organizational performance involves various influencing factors, including budget variables identified by (Mardiasmo, 2012) and (Muh Alamsyah Perdana Putra, 2023) as a performance assessment tool, involving target achievement and budget implementation efficiency. In a government context, structured plans, especially in terms of budgets, play an important role in achieving organizational goals.

Budget preparation in the public sector does consider aspects of transparency and accountability that are different from those in the private sector. Public budgets must be open to the public to ensure accountability in the use of public funds. An effective budgeting process is very important to ensure that the allocation of funds is in accordance with the program and oriented towards the desired results. This minimizes the risk of waste and increases efficiency in program implementation. In the budget preparation process, various parties from the top management level to the lowest level are involved in preparing and evaluating budget options and objectives. The resulting budget will be an evaluation tool for management and employee performance. Therefore, participation in budget preparation is expected to improve employee performance. When goals are agreed participatively in budget preparation, employees will

internalize these goals and feel responsible for achieving them because they are involved in the budget preparation process.

The budget preparation process, involving various work units in an agency, is crucial.

Previously, the budgeting approach was carried out in a top-down manner where plans and budget allocations had been determined by superiors or parties who had authority, so that subordinates or implementers only carried out what had been planned. If budget preparation is only based on the wishes of superiors without the participation of subordinates, it can make it difficult for them to achieve it. On the other hand, if the budget is prepared according to the wishes of subordinates, it can reduce their motivation to achieve optimal targets. Involvement in budget preparation allows subordinate parties to provide relevant local information. This allows them to communicate important information and may form the basis of judgments in standards or budgets.

In participation, the contribution of a person or community group in the development process is very important through various activities that involve providing input in the form of thoughts, energy, time, expertise, capital or materials. This also includes the use and benefits of development results (Sumaryadi, 2010). Participation also involves the role of decision makers who encourage groups or communities to get involved by providing advice, opinions, goods, skills, or services (Fasli & Supriadi, 2010).

Participation in budget preparation can arise from the interaction and performance of various units in the company; The involvement of these units in budget preparation has an impact on achieving the desired budget objectives. Participation in budget preparation involves the operational manager together with the budget committee to plan a series of future activities that will be carried out by the operational manager in achieving budget goals (Mulyadi, 2016). The opportunity to be involved in the budget making process is seen by many individuals and organizations as an expression of the need for self-actualization of organizational members (Arifin, 2014).

The budget preparation process in government must focus on the welfare of society, not solely to achieve personal or group interests. Therefore, accurate information is needed in preparing regional government budgets, so that proposals from the public can be properly accommodated in the budget. So, in government, budget preparation and determination is implemented through a participatory budget approach. The performance of government officials is an evaluation system that aims to assist superiors in evaluating strategy achievements using financial and non-financial indicators. Evaluation of the performance of these officers can be seen from the extent to which they can follow the budget preparation schedule, the efficiency of budget use, and the results of the projects they carry out. Through this evaluation, the government can more easily determine the right policies to implement (Irfan, 2020).

The performance of government officials is a crucial activity in the government structure which is influenced by several factors to achieve maximum levels of effectiveness and efficiency in achieving organizational goals. The performance of government officials includes a series of effective managerial activities, starting from the planning process, budgeting, administration, reporting, accountability, to supervision (Bangun, 2012).

Appropriate and objective assessment of local government performance enables performance evaluations both internally and externally. This type of evaluation at a later stage can encourage continuous improvement or improvements in performance. Thus, performance transparency will encourage regional governments to pay more attention to community needs

and direct improvement efforts in providing public services. Evaluation of the performance of an organization has great significance for future planning. In order to ensure that work is carried out effectively and efficiently, various types of information are used in control. According to Mardiasmo (2016), performance measurement is not only limited to financial information, but also involves non-financial information. Improvements in performance measurement, when viewed from industry comparisons related to structural control, can be improved by various methods such as arbitrage and comparisons between output and invested input (Mardiasmo, 2016).

The Regional Work Unit (SKPD) is a responsibility center led by a work unit head and is responsible for its entities, such as the health service, population and civil registration service, education service, youth and sports service, and so on. The Regional Financial Policy for the 2020 fiscal year, which represents regional potential and is the revenue of Bantaeng Regency according to its affairs, is directed through efforts to increase the receipt of Original Regional Income by controlling regional tax sector levies, optimizing regional levies, utilizing regional assets and the results of managing separated regional assets; increase in balancing funds from the General Allocation Fund and tax and non-tax revenue sharing as well as increasing government-private cooperation. All regional income components for 2020 are projected respectively:

**1.1 TABLE
Components of Regional Income in 2020.**

No.	Source of Funds	Year Projection 2020
1.	Locally-generated revenue	Rp. 97.116.056.152,00
2.	Balancing Fund	Rp. 796.061.019.000,00
3.	Other Regional Income	Rp. 125.852.788.000,00
	Amount	Rp. 1.019.029.863.152,00

source website : <https://www.bantaengkab.go.id>

The performance of a regional government work unit can be measured through the achievement of activities funded by the Regional Revenue and Expenditure Budget (APBD), with the aim of meeting public accountability demands. A new paradigm is needed in regional financial management, the Regional Revenue and Expenditure Budget (APBD) must be oriented towards public interests and welfare. The Regional Revenue and Expenditure Budget (APBD), as public funds, must be used with a focus on achieving good performance, including economic, efficient and effective aspects. The preparation, implementation and accountability of regions must be carried out with the principle of transparency, providing the widest possible access to the public to obtain information related to the Regional Revenue and Expenditure Budget (APBD).

Accurate and objective disclosure of local government performance facilitates performance evaluation, both internally and externally. This evaluation can trigger continuous improvement or improvement in performance. Therefore, performance disclosure encourages local governments to pay more attention to community needs and guide improvements in the provision of community services.

The performance of agencies in the Bantaeng Regency Government in 2018 reflects the fact that although they are considered quite good, their performance has not yet reached optimal

levels. Problems that arise in the Regional Work Units (SKPD) show that the performance of the Bantaeng Regency Regional Work Units is still not being implemented optimally. Therefore, it is necessary to map the factors that cause the performance of Regional Work Units (SKPD) to not reach this optimal level. Regional governments are currently faced with many demands both from an internal perspective, namely increasing optimal performance and from an external perspective, namely the demands of the community who want regional governments to be able to create the goal of a prosperous regional community as an implication of the implementation of regional autonomy which prioritizes performance accountability and improved services. public (Asmeri & Silvera, 2022). Evaluation of local government performance is a very important thing to pay attention to. Bearing in mind that regional government is an institution that has an important role in the lives of its people with regulations that can be made through regional regulations in each region. Regional autonomy is a means used to achieve national goals such as the welfare of Indonesian society as a whole (Amirullah & Ansari, 2021).

Involvement in budget preparation will enable them to provide locally known information. In this way, subordinates can communicate or reveal some personal information that may be included in standards or budgets as a basis for assessment. With the demands of the Regional Government to participate in the budgeting process, in this case communication is needed between superiors and subordinates to provide each other with information, especially local information, subordinates know more about the immediate conditions of their respective departments (Lilis & Purwantoro, 2013).

Participation in budget preparation is one way to create a good management control system so that it is hoped that the goals of the relevant institutions can be achieved. Regional officials in regional governments who are involved in the regional government budgeting process are given the opportunity to take part in decision making through budget planning. The relationship between budget participation and the performance of government officials is still often debated in several studies. Several studies regarding the relationship between participation in budget preparation and performance also still show inconsistent results. For example, Arifin and Pagalung (2018) found that participation in budget preparation had a positive and significant effect on performance. This is different from research conducted by Solekhah, et al (2019) which found insignificant results between budget preparation participation and performance. This happens because the relationship between participation in budget preparation and the performance of local government officials depends on situational factors or contingent variables.

RESEARCH METHODS

A. Type of Research

This type of research focuses on analyzing causes or effects, relationships or correlations between variables, which is known as quantitative research. The goal is to understand the impact or influence of one variable on other variables.

B. Location and Time of Research

1. Research Location

The location of the research was carried out at the Regional Financial Revenue and Asset Management Service, Kab. Bantaeng Lamalaka, Jl. Andi Mannappiang No. 5 Kec. Bantaeng, Bantaeng Regency, South Sulawesi.

2. Research Time

The research period lasted for 2 (two) months from January to February 2024.

C. Types and Sources of Data

The type of data needed in this research is primary data. In this research, the primary data is the Bantaeng Regency government apparatus by distributing questionnaires provided by researchers. The questionnaire was designed using a Likert scale.

D. Population and Sample

1. Population

The population in the research is the Regional Work Units (SKPD) in the Bantaeng Regency Regional Government. The population of Bantaeng Regency Regional Government employees is 3938 people.

2. Sample

Sampling in this research was by using the Slovin formula.

$$n = \frac{N}{1 + N(e^2)}$$

n : Number of Samples

N : Total Population

e: Error tolerance limit

If the population size is (N= 3938), the error limit is (e=10%), then the minimum number of samples in this study is as follows:

$$n = \frac{3938}{1 + 3938(0.1^2)}$$

$$n = \frac{3938}{40,38}$$

$$n = 97$$

Based on the calculation above, the number of samples is 97 people. In this study, the sample is the organizational unit in the Regional Work Unit representing the Bantaeng Regency government. The respondents include all officials who serve from the Secretary, Head of Section, Head of Subsection, Head of Division, Head of Section in the Regional Work Unit. The selection of respondents is based on the responsibility of middle and lower level officials in preparing the budget in each work unit, as well as their participation at least once in budgeting. Therefore, each Regional Work Unit consists of 97 samples of SKPD regulations in Bantaeng Regency.

E. Data Collection Method

The data collection technique in this study is a primary data source. The data was collected by distributing questionnaires. This method is used to collect data regarding the Influence of Budget Preparation Participation on the Performance of Bantaeng Regency Government Apparatus. The questionnaire obtained here is a closed model because the answers have been provided and the measurement uses a Likert scale, where the Likert scale is used to measure the attitudes, opinions, and perceptions of an individual or group of people.

F. Operational Definition of Variables

1. Research Variables

a. Budget Preparation Participation

Budget preparation participation is a process that involves superiors (managers) and subordinates (employees) in preparing the budget and can make it easier to determine budget objectives so that they are in accordance with the targets to be achieved. From the budget that has been prepared, it has an important role, namely as planning and performance criteria, the budget used as a control system to measure the performance of local government officials (Firdaus, 2021).

b. Performance of Local Government Apparatus

Performance is an important factor used to measure the effectiveness and efficiency of an organization (Azizah et al., 2022). Government apparatus performance is the level of success of government apparatus in carrying out their duties and responsibilities (Mayarani et al., 2021).

**3.1 Table
Variable Operational**

No.	Variabel	Indikator	Skala
1.	Budget Preparation Participation (X1)	Budget preparation Budget revision Income Contribution Leadershipinfluence (Amirullah & Ansari, 2021; Muhsin & Dwita, 2022)	Likert
2.	Performance of Local Government Apparatus (Y1)	Quality Quantity Punctuality Independence (Jusnaini, 2019)	Likert

2. Measurement Scale

The measurement of variables is done using a 5-level Likert scale. Before making a list of questions, an instrument grid is first made with a description of the variables into sub-variables that are measured, this is used as a benchmark for compiling an instrument that uses a Likert scale that has a gradation from very negative to very positive with 5 alternative answers, with each answer as follows:

**3.2 Table
alternative with likert scale answers**

Symbol	Alternative Answer	Value
SS	Sangat Setuju	5
S	Setuju	4
KS	Kurang Setuju	3
ST	Tidak Setuju	2
STS	Sangat Tidak Setuju	1

G. Data Analysis Method

Statistical Product and Service Solutions (SPSS) is an application program that has the ability for quite high statistical analysis and a data management system in a graphical environment using descriptive menus and simple dialog boxes so that it is easy to understand how to operate it (Pratap et al., 2023). The data analysis tool in this study uses SPSS version 26. The data analysis methods used in this study

1. Descriptive Statistics

Descriptive Statistics is a method of analyzing data by describing the data that has been collected without making conclusions that apply to the public, with the presentation and collection of data will provide useful information. Descriptive statistics present a description or picture of data seen from the average value (mean), standard deviation, minimum, maximum.

2. Data Validity Test

Data testing can be interpreted as an effort to process data into information so that the characteristics or properties of the data can be easily understood. To test the data, the following analysis is used:

a. Validity Test; An instrument that says it is true if the measuring instrument used to produce valid data or can be used in measuring. The test is used to measure the validity of the questionnaire results that show the depth of measurement of a measuring instrument. The minimum requirement for validity is that r count is equal to or greater than 0.5.

b. Reliability Test; Reliability test is the extent to which a measure creates the same response over time and across situations, it is said to be reliable if the measurement results of the measuring instrument are stable and consistent. Reliability test is carried out by Cronbach Alpha statistical testing, with the provision that the variable that is said to be reliable is a Cronbach Alpha value above 0.6.

3. Classical Assumption Test

a. Normality Test; Normality test to determine whether the dependent, independent or both variables are normally distributed, approaching normal or not. A good regression model should be normally distributed or approaching normal (Umar, 2015). The test used is the Kolmogorov Smirnov test. The test criteria if the significance is below 0.05 means the data is not normal, and if the significance is above 0.05 then the data is normal.

b. Heteroscedasticity Test; The heteroscedasticity test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another observation. If the variance from the residual of one observation to another observation

remains, then it is called Homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not experience heteroscedasticity, homoscedasticity occurs if the points of the data processing results between ZPRED and SRESID are spread below or above the origin point (number 0) on the Y axis and do not have a certain pattern. Heteroscedasticity occurs if the points on the scatterplot have a regular pattern.

4. Simple Linear Regression Statistics Simple linear regression analysis is a linear relationship between one independent variable (X) and the dependent variable (Y). This analysis determines the direction of the relationship between the independent variable and the dependent variable if the independent variable increases or decreases. The formula used is based on Sugiyono (2012), the formula for simple linear regression analysis is as follows:

$$Y = a + bX + e$$

Y = Performance

X = Budgeting

a = Constant

b = Directional number or regression coefficient (increase or decrease value)

e = Standard error

5. Hypothesis Test

a. Partial Test (t Test)

This test is used to determine whether the influence of each independent variable on the dependent variable is significant or not in the regression model. In the t test, it has a testing criterion if the probability of the t value or significance is < 0.05 , it means that the hypothesis is accepted or there is a significant influence, conversely if the significance value is > 0.05 , the hypothesis is rejected or there is no significant influence.

b. R² Test or Coefficient of Determination.

The coefficient of determination is an overview that states how well the regression line fits the data. The R² value ranges from 0-1. With a small value, the ability to explain the dependent variable is very limited. Conversely, a value close to one means that the independent variable is able to provide an explanation of the variation in the dependent variable.

RESULTS AND DISCUSSION

Based on the table, it explains that the constant coefficient value is 8.026, while the regression coefficient value for Budget Participation (X) is 0.859. This shows that the variable Budget Participation (X) has a positive result on the performance of government officials (Y). So that the results of budget participation directly affect the performance of the apparatus. This shows that the higher the participation in budget preparation given by the government in the budget preparation process will actually increase the performance of the apparatus.

Based on the probability value of the budget participation variable of $0.00 < 0.05$. Then if based on the comparison it is obtained $3.326 > 1.986$, it is concluded that budget participation has a significant effect on the performance of government officials. The results of the hypothesis test prove that budget participation has a significant effect on the performance of the apparatus. This means that increasing budget participation that increases and is in the same positive direction is significant to increasing the performance of the apparatus.

The results of this study show that budget participation has a significant effect on the performance of the apparatus. This means that the more participation in budget preparation by the apparatus increases, the performance of the apparatus also increases significantly. Participation in budget preparation is reflected through the involvement of the apparatus in the budget preparation process; the reasons for superiors in revising the proposed budget; the frequency of giving suggestions and opinions; the influence of managers in the final budget; the importance of the contribution given; and the frequency of expressing opinions have a significant effect on the performance of the Bantaeng Regency government apparatus in carrying out their duties. Increasing participation in budget preparation has a positive and significant contribution to the performance of the apparatus which is reflected through aspects of effectiveness and efficiency, authority and responsibility, discipline, initiative, quantity of work and quality of work. Therefore, the findings of this study indicate that increasing participation in budget preparation by better apparatus certainly has a positive and significant contribution to the performance of the Bantaeng Regency government apparatus. The results of this study obtained that participation in budget preparation had a significant effect on the performance of the apparatus. This is because the effectiveness of coordination between apparatus or work groups is running well, this fact can be proven from the perceptions of respondents and the results of measurements that the indicator of the frequency of expressing opinions is the smallest in reflecting the variable of participation in budget preparation. This means that the Bantaeng Regency government apparatus is indirectly able to maximize its involvement in the final budget preparation process so that it influences the implementation of the budget to be good and efficient in working.

The results of this study can prove that budget preparation participation does not have a significant effect on the performance of the apparatus. Therefore, the findings of this study support and can strengthen the findings of the research of Widya Ayu et al., (2022) which states that budget participation has a positive and significant effect on the performance of government apparatus. In contrast to the results of the study by Irfan et al., (2020) that budget preparation participation does not have a significant effect on the performance of the apparatus. The results of testing the effect of budget preparation participation on performance from previous researchers, there are still contradictions caused by differences in the measurement of budget preparation participation indicators, theoretical basis, objects and units of analysis as well as the approaches and methods of data analysis used.

Based on the discussion of the research results, both theoretically and empirically, it proves that budget preparation participation has a significant effect on the performance of the apparatus. Therefore, the leadership and apparatus within the Bantaeng Regency Government are able to improve their performance and directly the leaders and apparatus responsible for budget preparation always participate well in the budget preparation process which includes the involvement of the apparatus in the budget preparation process; the reasons for superiors in revising the proposed budget; the frequency of providing suggestions and opinions; the influence of managers in the final budget; the importance of the contribution given; and the frequency of expressing opinions. Finally, the results of the test and perception of respondents on the budget preparation participation variable, the frequency of expressing opinions indicator has the highest average value in measuring the participation of apparatus in budget preparation. Thus, the researcher concludes that the parties involved in budget preparation, especially the

leaders, are better so that the frequency of discussions between leaders and subordinates in the design and discussion of budget objectives increases.

CONCLUSION

Based on the research results, it was found that the participation variable in budget preparation has a regression coefficient with a positive direction. The significance test can be seen in the regression coefficient value (β) and the significance value (Sig.) obtained showing that $\text{sig } \alpha = 0.05 > 0.000$, which means that there is an influence of participation in budget preparation on the performance of the apparatus in preparing the Bantaeng Regency government budget. Thus, it can be concluded that the better the participation in budget preparation, the higher the performance of the apparatus in preparing the Bantaeng Regency government budget.

1. This means that Budget Preparation Participation is reflected through the involvement of the apparatus in the budget preparation process; the reasons for superiors in revising the proposed budget; the frequency of giving suggestions and opinions; the influence of managers on the final budget; the importance of the contribution given; and the frequency of expressing opinions have an effect on the Performance of the Bantaeng Regency Government Apparatus which is reflected through effectiveness and efficiency, authority and responsibility, discipline, initiative, quantity of work and quality of work.
2. Based on the results of this study, it is important for each SKPD to pay more attention to the role and participation of employees in the budget preparation process at the SKPD level. The greater the level of participation of the apparatus in preparing the budget, the more the performance of the apparatus will increase. The results of this study also strengthen the theory of goal setting where the apparatus who are given the opportunity to determine budget targets by their superiors will better understand and know the targets they will achieve so that it will ultimately improve their performance.
3. This study also provides empirical evidence that the decentralized control system and leadership strengthen the Influence of Budget Preparation Participation on the Performance of Regional Government Apparatus.

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