

# The Influence of Budget Goal Clarity and Organizational Commitment on Budget Performance: Evidence from Kupang Regency, Indonesia

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## Abstract

*The purpose of this research is to examine the impact of budget clear clarity and organizational commitment on budget performance in Kupang Regency, Indonesia. Data from 80 people participating in local government budget management were collected and analyzed using structural equation modeling (SEM). The data show that budget goal clarity has no meaningful effect on budget performance, however organizational commitment has a statistically significant impact. These findings highlight the importance of organizational commitment in improving budget outcomes, implying that local governments should prioritize employee engagement through effective techniques and organizational assistance. In contrast, the negligible influence of budget goal clarity emphasizes the need for more research into the mechanisms by which clear budget goals can contribute to performance. This study adds to our understanding of budget performance drivers and offers practical recommendations for improving financial management procedures in local government. Future research should look into other aspects including leadership styles, communication effectiveness, and staff involvement as potential mediators or moderators in the relationship between budget objective clarity and performance.*

**Keywords:** *budget goal clarity, budget performance, organizational commitment.*

## Introduction

Budget performance is one of the important aspects in public sector organizations. It had become the measurement standard of good organization. Wawo and Majid (2021) stated that through the budget performance, the public can understand the accountability of an organization in terms of the service quality and the efficient use of resources. Public perception is that if the budget performs well, it indicates the organization is able to achieve the target, thereby ensuring its efficiency (Susilawati et al., 2023). Tyas et al. (2022) emphasize that good budget performance ensures the fund was used effectively and aligns with the community need. It is essential since the main aim of public sector government is to serve the public or community. Aligning with that, Firmansyah (2021) explains that good budget performance shows the expenditure of the public sector organization by directly linking funding to the desired outcome. It indicates the ability of the organization to link the taxpayer fund to the outcome of the service provided (Mangwanya, 2022).

Furthermore, the budget performance indicates the accountability of the public sector organization, which was the indicator of good governance. Simanjuntak et al. (2023) stated that the clarity of the budget, which was reported effectively, positively influenced the public organization's performance accountability. There was a concept of performance-based budgeting that ensured the public sector organization program or activities adhered to the budget target and constraints (Yusuf, 2020). It emphasizes the concept of accountability within the organization. It is important since accountability is the key to bridging the stakeholder expectation and building trust (Hyndman & McConville, 2017). Yunia and Muttaqin (2022) posit that the accountable public organization that is displayed through the budget performance is more likely to serve society with the strive of high performance and effective service delivery. It is also to ensure the effective and efficient operation of the public sector organization (Widaninggar et al., 2024). Therefore, it is important to make sure the public sector organization has good budget performance.

In regard to the importance of budget performance, understanding aspects that could influence the public sector organization's budget performance is important. Rakhman (2019) stated that understanding factors that could influence the budget performance is essential as it can improve the decision-making process in the organization. For instance, when one indicator is found to significantly influence the budget performance, the indicator could be prioritized by the organization in order to ensure the budget performance of the organization (Mansoor et al., 2022). In this case, one aspect that possibly can influence the budget performance was the budget goal clarity. It is a goal to ensure clarity in the budget as well as the

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objective of the program or activities conducted and communicated clearly within the organization (Kawatu & Kewo, 2019). It is important since the employees work efficiently on the effective and clear budget system. Kung et al. (2013) stated that budgeting systems serve an important role in aligning employee behavior with company goals, which is critical for meeting budgetary targets. Furthermore, a clear budget system could influence the efficiency of the managerial team. Sari and Dwirandra (2019) stated that clarity in budgeting helps managers to prepare and achieve the intended goal. When managers have a clear understanding of what is expected, they are more likely to perform effectively and meet their objectives. It could further drive effective budget performance.

Another factor that could influence the budget performance was the organizational commitment. Organizational commitment was associated with employee motivation, which is significant in enhancing the budget performance. Silva et al. (2022) stated that a strong organizational commitment motivates employees to actively participate in budget formulation and implementation. A high sense of organizational commitment results in the increase of employees motivation, which is significant for the effective budget implementation in the organization (Alkndlee et al., 2023). Employee motivation increases the likelihood that they will actively participate in the budgeting process, guaranteeing that their knowledge and experience help create more precise and efficient budget planning. Other than that, organizational commitment could promote the culture of performance in the organization. Committed individuals are more inclined to embrace the organization's beliefs and goals, which can result in greater performance outcomes (Huseno, 2017). Ningrum et al. (2023) assert that loyal workers are more inclined to engage in organizational citizenship behaviors (OCB), which entail going above and beyond the call of duty to support the success of the company. Better budgetary task performance and more concentration on reaching budgetary goals are the results of this increased engagement. Therefore, organizational commitment might be one of the factors that could influence the budget performance.

In regard to the possible impact of budget goal clarity and organizational commitment on budget performance, research on this topic is scarce. The current research aims to examine the impact of budget goal clarity and organizational commitment on budget performance in Kupang, Indonesia. In this case, Kupang regency is a suitable research location since there were challenges regarding budgeting in Kupang regency. For example, Berek et al. (2022) stated that in Kupang, the effective implementation of the government's strategic objectives and overall performance may be hampered by the significant variations in viewpoints between planners and recipients of program activities and funding. Furthermore, two important elements affecting the effectiveness of Kupang's local government organizations are the precision of budget goals and the strength of accounting control mechanisms. Research has indicated that unclear budget goals might result in ineffective managerial performance, which is crucial for improving organizational efficacy (Manuain et al., 2022). The region's problems can be made worse by poor financial management and inefficient use of resources when local government representatives lack a clear understanding of the budgetary objectives. The question of budget absorption—the degree to which allotted funds are used efficiently—is another important obstacle. Like in many other areas, Kupang Regency frequently experiences underutilization of funds due to a discrepancy between budgetary allocation and actual expenditure. Numerous issues, such as ineffective bureaucracy, insufficient capacity among local government employees, and insufficient monitoring and assessment systems, might contribute to this underperformance (Sayogoet al., 2023). Therefore, it is important to conduct research related to budget performance in Kupang, Indonesia.

A notable lacuna in the literature is the paucity of studies explicitly looking at how organizational commitment and budget goal clarity affect budget performance in Kupang, Indonesia. Although similar research has examined these elements in other areas, such as Tabanan and Central Lombok (Jawadi et al., 2017; Arifuddin et al., 2017; Hapsari et al., 2023), no studies have concentrated on Kupang, a location with particular socioeconomic and governance issues. Effective budget management is essential because Kupang, the capital of East Nusa Tenggara, faces unique challenges such as scarce resources, a remote location, and fast urbanization. This vacuum can be filled by the current research, which can offer insightful information particular to the context and improve knowledge of how organizational commitment and well-defined budget goals affect public sector performance in local government contexts. The study is

topical and pertinent since it can provide practical suggestions for enhancing budget management and governance procedures in Kupang and comparable areas.

## Method

### *Participants*

The aim of the current research was to examine the impact of the budget goal clarity and organizational commitment on budget performance. The quantitative research based on surveys was conducted in the respected local government agencies in the Kupang region, namely the department, agencies, inspectorates, and office. The total population was 80 individuals, where 60 people were from regional government organizations and 20 people were members of the Kupang Regency legislature, mainly in the budget committee. Since all populations can be reached by researchers, all of them were included as the research participants. Therefore, the convenience sampling method was used. In terms of the participants criteria, the researcher gathered several personal information, including the gender, age, education, and working experience. The participants were concerned, aware, and agreed to the collection of their personal information.

In terms of gender, most of the participants were male, with a total of 63% of the participants, and 37% were female. In terms of age, most of the participants were in the age range of 41 to 50 years old, with the percentage of 44%, followed by participants in the age range of 31 to 40 years with the percentage of 29%, and followed by the age 50 and above with the percentage of 27%. In terms of the education level, most of the participants were holding the degree with the total percentage of 73.75, followed by the master's degree with the percentage of 25%, and the diploma with the percentage of 1.25%. In terms of the working experiences, most of the participants have working experience more than 26 years old, with the percentage of 39%, followed by participants with working experience 21 to 25 years with the percentage of 26%, participants with working experiences 16 to 20 years old with the percentages of 18%, and the 10 to 15 years of working experiences with the percentages of 18%. The detailed information about the participants information can be seen in Table 1.

**Table 1. Participants information**

<b>Variables</b>	<b>Frequency</b>	<b>Percentage</b>
Gender		
Male	50	63
Female	30	37
Age		
31-40 years old	23	29
41-50 years old	35	44
Above 50 years old	22	27
Education		
Diploma	1	1,25
Degree	59	73,75
Master degree	20	25
Working experience		
10-15 years	14	18
16-20 years	14	18
21-25 years	21	26
Above 26 years	31	39

## ***Analysis***

The data in this study was analyzed using partial least squares (PLS) in the software SmartPLS version 4. According to Rosdiana et al. (2023), the primary goal of utilizing PLS is to investigate the link between latent variables and observable data. It allows researchers to model complex interactions between latent variables while also making accurate predictions about the link between variables being assessed (Chen et al., 2017). In the current study, the PLS was used to assess the impact of variables such as budget goal clarity and organizational commitment on regional government budget performance. The use of this technique is significant because it helps to minimize dimensionality, which is a typical difficulty in regression analysis, while keeping the predictive value of the latent variables (Zhao et al., 2022). Aside from that, Muafi and Roostika (2014) noted that PLS is commonly used in government agency research to better understand the complex character of organizational performance in a governmental context.

This study will report on three aspects: the construct validity and reliability of the measurement model, the model structure, and hypothesis testing. Cronbach alpha, composite reliability (CR), and average variance extracted (AVE) were used to assess construct validity and reliability respectively. Cronbach's alpha assesses the internal consistency of a multi-item scale, with values greater than 0.70 suggesting adequate reliability (Kinel et al., 2021; Wu et al., 2024). It reflects how closely connected a collection of elements is as a whole, guaranteeing that they measure the same underlying construct. Composite Reliability, on the other hand, is regarded as a more robust alternative to Cronbach's alpha in PLS-SEM since it does not imply equal reliability among indicators; values more than 0.70 are also considered acceptable (Gusti et al., 2024). Finally, Average Variance Extracted (AVE) compares the amount of variance collected by a construct to the amount of variance caused by measurement error. An AVE value greater than 0.50 shows that the construct explains more than half of the variance in its indicators, implying both convergent and discriminant validity (Lobo et al., 2022). Together, these metrics give a thorough assessment of the components' reliability and validity in this PLS model. In analyzing the model structure, the R-square was reported. R-square shows the percentage of the dependent variable's variance that can be accounted for by the independent variables; values nearer 1 imply a better fit between the model and the data; An R2 score above 0.50 is regarded as acceptable, suggesting that the model explains a large part of the variation (Widohardhono et al., 2021).

The hypothesis testing was carried out using path analysis, which reported the original sample value, mean sample, standard deviation, t-statistic, and p-values. Henseler et al. (2016) defined original sample as the path coefficients produced from the real data, whereas mean sample is the average path coefficient obtained using bootstrapping, which entails resampling the data numerous times to assess the robustness of the estimations. Standard deviation, on the other hand, relates to the variability of the route coefficients over the bootstrapped samples, providing information about the estimates' stability. The T-statistic is calculated by dividing the original sample route coefficient by its standard error. A threshold of 1.96 is commonly used to assess significance at the 0.05 level; a t-statistic greater than 1.96 shows that the route coefficient is substantially different from zero (McIntosh et al. 2014). Finally, the p-value indicates the likelihood of seeing the data if the null hypothesis (no effect) is correct. p-values less than 0.05 are often considered statistically significant, demonstrating the presence of a meaningful relationship between the constructs (Handayati et al., 2020).

## **Result**

### ***Model structure***

The purpose of the current research was to examine the impact of budget clarity and organizational commitment on budget performance. Firstly, researchers examine the structure of the model by examining the convergent validity through the average variance extracted (AVE) and Cronbach's alpha, the result displayed in Table 2.

Table 2. Model validation

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
<b>Budget Goal Clarity</b>	0.833	0.902	0.881	0.651
<b>Budget Performance</b>	0.881	0.887	0.904	0.466
<b>Organizational Commitment</b>	0.879	0.892	0.904	0.516

Table 1 displays the result of Cronbach's alpha composite reliability and average variance extracted (AVE). The result of the Cronbach alpha of each variable was greater than the threshold given ( $>0.60$ ). The Cronbach alpha of the budget clarity was 0.83, budget performance was 0.88, and organizational commitment was 0.87. the value of composite reliability of each variable is also greater than the threshold given ( $>0.70$ ). The composite reliability of the budget clarity was 0.881, budget performance was 0.90, and organizational commitment was 0.90. However, based on average variance extracted (AVE), a variable did not achieve the threshold ( $>0.50$ ), namely the budget performance, which has an AVE of 0.46, but it is not a problem since the Cronbach alpha and composite reliability values were appropriate. Other variables, namely budget clarity, were 0.65, and organizational commitment was 0.55. Therefore, based on Cronbach's alpha, composite reliability, and average variance extracted, the variable was valid and adequate to be used in the current research.

### *R-Square score evaluation*

Before testing the hypothesis, researchers examine the R square to understand the overall impact of the exogenous variable on the endogenous variable. In this case, the standard of the R-square is as follows: R-square  $\geq 0.75$  indicates a strong model,  $\geq 0.50$  indicates a moderate model, and  $\geq 0.25$  indicates a weak model. Table 4 displays the result of the R-squared. The R-squared result is displayed in Table 3.

Table 3. R-Square

	R-square	R-square adjusted
<b>Budget Performance</b>	0.650	0.641

Table 3 show the result of the R-Square. The value of the R-Square was 0.650. it means that the endogenous variable was significantly influence the exogenous variable. Mainly, the variable of budget goal clarity and organizational commitment could influence 65% the change in the budget performance. furthermore, based on the standard given, the value of 0.650 was categorized strong which mean the variable of budget goal clarity and the organizational commitment at one was strongly influence the budget performance.

### **Path analysis and hypothesis testing**

Furthermore, in order to understand the specific impact of budget goal clarity and the organizational commitment, the path analysis was executed. The hypothesis was tested with bootstrapping to coefficient analysis. In the current research, the hypothesis will be accepted if the value of the t-statistic is greater than 1.96 and the p-value is smaller than 0.05. The result of the hypothesis testing can be seen in Table 4.



Table 4. Path Analysis

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Budget Goal Clarity -> Budget Performance	0.048	0.062	0.080	0.592	0.554
Organizational Commitment -> Budget Performance	0.783	0.781	0.065	12.101	0.000

Table 3 displays the result of the path coefficient on the possible influence of the budget goal clarity on budget performance and organizational commitment on budget performance. Specifically, it was found that there is no statistically significant influence of budget goal clarity on budget performance. It proved that the p-value was greater than 0.05 ( $p = 0.554$ ) and the t-statistic was below 1.96 (0.592). Other than that, we found the significant impact of organizational commitment on budget performance, proved with the p-value being below 0.05 ( $p=0.000$ ), and the t-statistic was greater than 1.96 (12.101).

Other than that, the standardized coefficient, which explains the predictive power of the independent variable, emphasized the result of the path coefficient. Through the figure or the model given, it easily grasps the effect size. The result of the standardized coefficient showed in figure 1.

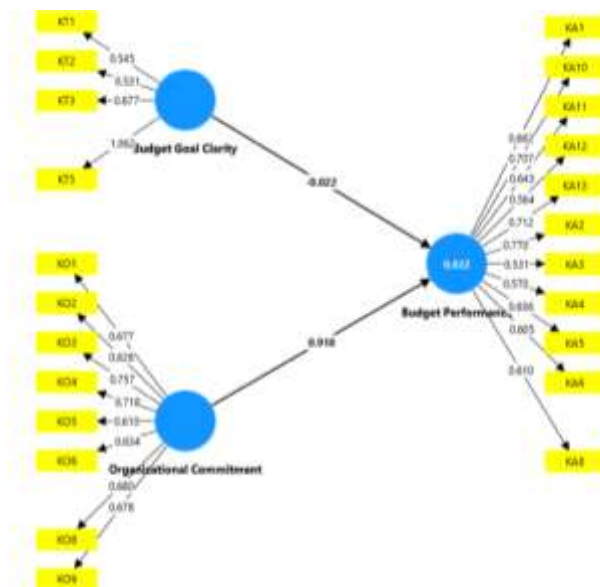


Figure 1 shows the graphical result of the standardized coefficient. Along with the path coefficient, it indicated the significant impact of the organizational commitment with the power of 0.918 and the insignificance of the budget goal clarity with the power of -0.002. It strengthened the path coefficient result.

**Correlation coefficient**

In order to emphasise result of the path analysis, researcher checked the correlation coefficient. It is to understand how one variable correlate with other variables, and how strong it was. The result of the correlation coefficient displayed in table 5.

Table 5. Correlation Coefficient

	Budget Goal Clarity	Budget Performance	Organizational Commitment
Budget Goal Clarity	1.000		
Budget Performance	0.392	1.000	
Organizational Commitment	0.448	0.806	1.000

The result of the correlation coefficient, which is displayed in Table 5, emphasizes the result of the path analysis. It is because it was found that there is a strong correlation between the organizational commitment and the budget performance ( $r=0.806$ ). The correlation between the budget goal clarity and the budget performance was weak ( $r=0.392$ ). Other than that, the correlation between the budget goal clarity and the organizational commitment was also weak ( $r=0.448$ ). Therefore, it confirmed that the organizational commitment significantly influenced the budget performance, but the budget goal clarity did not significantly influence the budget performance.

## Discussion

The aim of the current research was to examine the impact of budget goal clarity and organizational commitment on budget performance in Kupang, Indonesia. structural equation modelling utilized to examine the data. It was found that the budget goal clarity did not significantly influence the budget performance. while other research proved the significant impact of budget goal clarity on budget performance, the current research posit the insignificant of this variable on budget performance in Kupang regency, Indonesia. Setyowati et al. (2023) stated that while clarity in budget targets is critical for government accountability, there are cases where it does not greatly affect performance. it was emphasised by Sari and Dwirandra (2019) who stated that while budget goal clarity is expected to increase budget accuracy, the link is not necessarily linear. Le and Nguyen (2020) in their research shown that although managerial performance and budget objective clarity have a positive correlation, managerial performance may act as a mediating factor, meaning that clarity by itself may not be enough to influence performance results. This suggests that other factors may mitigate this relationship.

The possible factor that impact the insignificance of the budget goal clarity on budget performance in Kupang was the systemic issue. As stated by Wawo and Majid (2021) that performance-based budgeting, which relies on clear targets, is frequently undermined by weak execution and a lack of accountability in local government units. In Indonesia, public sector budgeting is frequently hampered by bureaucratic inertia and reluctance to change, which can prevent budget targets from being met (Susilawati et al., 2023). It was emphasised with the fact that the budget sometime did not executed or allocated as planned. Manuain et al. (2022) stated that when the budget targets must be clear for managers to perform well, they are sometimes insufficient on their own to achieve successful results in Kupang. It could be happened because of the lack of monitoring and accountability practice. Emphasize that inadequate monitoring measures can considerably affect the effectiveness of budget development and execution processes (Musiega et al., 2023; Uslan et al., 2024). In Kupang, the lack of strong accountability structures means that even when budget goals are clearly specified, local government officials have little motivation to stick to them. Additionally, the perception of budget actors plays a crucial role in the implementation of performance-based budgeting. Aliabadi et al., (2019) suggest that budget preparers' perceptions of the budgeting process might lead to a mismatch between written standards and actual behavior. In Kupang, if budget actors see the budgeting process as primarily procedural rather than a vehicle for accountability and performance improvement, they may engage in slack generation, reducing the effectiveness of budget objective clarification.

Contrary with budget goal clarity, organizational commitment was found to be significant in influencing the budget goal clarity in Kupang. The main reason of this was employees who committed with their organization are more likely and proactive to engage in organization budget performance. literature has

emphasised on this. For example, Handayani et al. (2022) highlights that human resource competencies strongly affect budget realization, implying that a committed workforce is crucial for good budget execution. Similarly, Khoo (2024) claims that there is a substantial positive association between budget implementation and performance, showing that committed personnel are more likely to adhere to budgeting processes and schedules. It indicated the significant of employees organizational commitment on budget performance. Other than that, Digidowiseiso, (2022) notes that effective budget absorption is contingent upon the commitment of management and staff to the budgetary goals. This result also emphasised the strong commitment of public organization employees in Kupang regency. Research by Sari and Dwirandra Sari and Dwirandra (2019) find that organizational commitment improves budget execution accuracy because dedicated personnel are more connected with the organization's aims and values. This alignment increases their motivation to guarantee that financial resources are used properly, hence enhancing overall performance. Additionally, Arivianto (2023) highlights that organizational commitment mediates the relationship between motivation and employee performance, suggesting that committed employees are more likely to contribute positively to budget implementation efforts. Their strong sense of commitment to the organization has result to the significant of influencing the budget performance in Kupang, Indonesia.

There are several aspect that might support the significant of organizational commitment on budget performance in Kupang, Indonesia. for example, the employees among public organization in Kupang regency might have strong sense of ownership and responsibility. It is because a sense of ownership fosters a deeper emotional connection between employees and their organization. According to Han et al. (2010), employee participation in decision-making promotes psychological ownership, which in turn mediates organizational commitment. This shared sense of ownership encourages employees to take responsibility for their roles, as they feel their contributions directly impact the organization's success. The results of Shafiq et al. (2023) add to this notion, stating that corporate social responsibility efforts can boost organizational commitment by instilling a sense of ownership in employees about the organization's ethical and social duties. Furthermore, the relationship between psychological ownership and organizational commitment is visible in a variety of organizational contexts. Galanti et al. (2021) demonstrate that beliefs of organizational support might increase affective commitment through psychological ownership. Employees who feel supported by their employer are more likely to acquire a sense of ownership, which leads to a stronger commitment to the company. Other than that, the role of leader in Kupang might be the factor that emphasised the employees sense of organizational commitment in Kupang. It is because leaders that foster an inclusive culture and encourage employee participation can greatly increase psychological ownership and commitment. As Mote et al (2021) point out, learning and development-focused leadership promotes job satisfaction, which is directly related to organizational commitment. When employees feel supported by their leaders and believe they have a stake in the firm, their sense of ownership and responsibility grows, resulting in greater dedication.

## Conclusion

The findings of this research underscore the critical role of organizational commitment in enhancing budget performance, as evidenced by its statistically significant influence in Kupang Regency, Indonesia. Conversely, the lack of a significant impact of budget goal clarity suggests that merely defining clear budget goals may not be sufficient to drive budget performance. This highlights the necessity for local governments to prioritize strategies that foster stronger organizational commitment among employees, such as providing adequate support, aligning individual goals with organizational objectives, and promoting a culture of accountability and motivation. Future research could explore additional factors or mediators that might bridge the gap between budget goal clarity and budget performance to provide a more comprehensive understanding of the dynamics involved in effective budget management.

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