

THE INFLUENCE OF PLANNING, COMPETENCE, AND INFORMATION TECHNOLOGY ON PERFORMANCE IN THE FACULTY OF MEDICINE HASANUDDIN UNIVERSITY WITH ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE

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Abstract

This explanatory research was done on purpose to test the hypotheses of the variables of budget planning, human resource competence and also the use of information technology on budget absorption performance, either directly or passing through organizational commitment that becomes the moderating variable. The research was located at the Faculty of Medicine, Hasanuddin University and it has sample of 55 respondents. Data was taken through method of survey by giving set of questionnaires which then calculated using multiple regression and moderated regression analysis. The results shows that budget planning, human resources and information technology have a positive and significant impact toward budget absorption performance. Organizational commitment moderates budget planning.

Keywords: *budget planning, human resource competency, information technology, budget absorption*

A. INTRODUCTION

The Regulation of government Number 4 of 2014 relating to the application of Higher Education and Management of Higher Education includes: planning, regulation, supervision, monitoring, and also evaluation as well as fostering and coordinating the implementation of paths, levels, and types of Higher Education. In Chapter III, article 23 states about management autonomy at state universities (PTN), article 25 Management autonomy at PTN Legal entities in the non-academic field are given autonomy in the implementation of planning and budget management, both short and long term.

The common problem that most often occurs in various organizations and agencies is that budget management often occurs due to the absence of good, planned, measurable budget management and realization that can be monitored. This problem is almost at all levels of education, institutions, schools or colleges. The public organization's performance now can get reflected according to how much the budget level of realization achieved is related to the predetermined budget. (Mardiasmo, 2002 in Rashid, A. 2017)

At The end of each fiscal year is always a topic that is discussed about realization or budget absorption in public organizations. The slow budget absorption become such a classic issues, which continues to occur every year in Indonesia. Absorption of the budget done at the beginning of the year (first quarter) was generally small, but experienced a very significant increase at the end of the year (fourth quarter) (Malahayati et al, 2015 in Rasyid, A. 2017).

Good planning will result in maximum budget absorption. (Halim, 2014) Optimal budget absorption without good budget planning somewhat impossible to achieve. (Mantiri, R. 2018) Human resources involvement in budget planning and as executors of the budget are required to have sufficient ability or competence, because the quality of budget planning is influenced by the quality of human resources involved in the planning process. Human resources greatly affect the ability to detail tasks and responsibilities in budget planning starting from the level of: (a) preparing job descriptions; (b) the number and qualifications of Human Resources (HR); and (c) fulfillment of recruitment needs. In setting goals, commitment is needed as a principle, the extent to which planning can be realized all depends on the commitment level of the government organization that becomes the handler of budget. High commitment possessed by staff or employees of the organization, makes employees more concerned with the company's interests than their personal ones This is what will encourage staff to achieve budget targets in accordance with pre-planned targets so that it will have implications for achieving budget absorption (Yumiati et al, 2016). Technology is a tool used to complete their tasks in Regulation of Government no. 56 of 2005 regarding to the Regional Financial Systems of Information. Although it is generally known that there are various benefits given by technology of information, including the transaction speed at preparing and processing reports, calculations' accuracy, storing large data, lower costs, and also capabilities of multiprocessing (Wahana Computer, 2003 in Mantiri, R (2018). However the implication of technology of information is way more expensive enough. Constraints in the implementation of technology of information, than the others, are regarding to the hardware conditions, software applied, data updating, the condition of existing human resources, and limited funds.

The use of information technology by higher education institutions has become a necessity in the current era of global competition, even universities that are classified as top ranking universities place the information technology management unit as one of the main supporting units for business processes and academic processes as well as institutional decision making. Universities that have not made maximum use of information technology will usually find it difficult to compete with their competitors. (Mantiri, R. 2018)

The phenomenon of budget absorption that is not optimal and not proportional is a problem that often occurs, both at the ministry/agency level and at local government agencies. Therefore it is needed to do such a further research in order to determine the cause. Hasanuddin University as a PTN Institution that succeeded in becoming a PTN-BH, in managing and using the budget. Hasanuddin university consist of 23 work units, namely the Rector's Office; student affairs and alumni; the field of research, innovation and partnerships; fifteen faculties; graduate school; research and community service institutions; hospital; dental and oral hospital; center of technology excellence. Faculty of Medicine is one of the work units that use the third largest budget, consisting of 26 departments, 6 S1 & Professional study programs, a S3 Education Program, and 19 Specialist Study Programs (Sp.1). The large number of departments and study programs managed in the Faculty of Medicine will definitely require a good work planning program and a huge amount of budget. The selection of medical faculties is inseparable from similar problems experienced by other agencies or institutions in the form of low or decreased budget absorption and disproportionate budget absorption from quarter to quarter. Budget realization from 2016 – 2018 has

decreased. In 2020 the realization of quarter I: 9%, quarter II: 27%, quarter III: 15% and fourth quarter: 38%. In 2021 quarter I: 7%, quarter II: 21%, quarter III: 37%, and quarter IV: 48%. This illustrates that the realization in the first quarter is very far from the ideal pattern of budget absorption required, namely 15% for the first quarter, 20-25% for the second quarter, 30-35% for the third quarter, and 20-30% for the fourth quarter. (FK- UNHAS 2022)

B. LITERATURE REVIEW

Theory Review

Public Finance Theory is known as a study of the influence of the budget toward the economy, namely its impact toward the economic objects' achievement as like the growth, justice, stability, and also efficiency. Welsch, et al (2000), explained that public finance becomes the shape of statement of a plan and also policy regarding financial management that is used in a certain period, and becomes a guide in that period. Robbins & Timothy (2008) hierarchical behavior is a study program that examines the impact of individuals, groups and also constructs on behavior in associations, that has purposes to apply knowledge to build an adequacy of an association. Kelly in Thoha (2011) organizational behavior is a study related to the idea of an organization, as like how an organizational group starts, develops and is meaningful to individuals as members, groups, different groups, to larger groups.

Budget Absorption Performance

According to Halim 2014 in Pongsilurang, H. 2021, budget absorption becomes the result of achieving an estimate reached during several period of time which is assessed or seen at a certain moment. Bastian (2019) budget absorption is the process of implementing everything that has been planned and budgeted for by a public organization in realizing community welfare. due to the reason of the things observed is public organizations or government agencies, budget absorption is able to be reflected as a realization of budget according to what is stated in the Budget Realization Report (LRA) at certain period of time.

Budget Planning

Planning is claimed as a process starts with deciding the purposes of organizations that is shaped to help determining the strategy used, formulating good system of planning on purpose to help integrate and also coordinate all the work of organizations, so that the purposes and goals are achieved (Robbins and Coulter, 2002 in Iqbal, M, 2018). Planning can be seen in three categories, namely: 1) Category Planning Process, namely a basic process used to select goals and determine strategies in achieving these goals. 2) Category Management Function Planning functions in conditions where leaders use their influence on purpose to help determine or also change the purpose or activities of organizations. 3) Category of Planning Decision Making is known as the way of making long-term or future decisions regarding to the things to be conducted, how to implement it, and the time and the perpetrators of these things. According to Conyers and Hills in Iqbal, M. (2018), planning is defined as a continuous ways including decisions of various alternative used of the resources on purpose to reach the purposes set before.

Human Resource Competency

Competence is an ability by someone to finish a job according to the knowledge or skills and also supported by the attitude of work of the job.

Spencer Jr, Lyle and Spencer, Signe M (1993) in Rasyid, A. (2017) states that competence can be such as common types of a someone who can influence the way of thinking and doing, setting the generalizations of the entire conditions that will be faced, and being able to survive long enough in humans. The components or elements that make up a competency are: Motives, personal characteristics, self-concept, knowledge and skills.

Information Technology

Information Technology, or Information technology (IT) can be known as common term for any technology that helps making, storing, processing, communicating and also disseminating the data or information. this term of Information technology is knowledge, methods, and technology related to handling information Danielson, 1990 in La Jejen (2021). The application of information technology can facilitate organizational problems within a company, such as warehousing, analysis, and distribution and presentation of information. Job evaluation can be seen from the completion of tasks obtained by a company, whether the task is done well or fails. Information technology includes all means or integrated tools used to capture data,

Organizational commitment

MayEr and Allen in Luthans (2006), that organizational commitment is a big and strong desire that has purpose to remain as members of company, the desire to work hard based on the certain beliefs, desires and also acceptance of the values and purposes of the company. Greenberg and also Baron (2003) provide an understanding of organizational commitment as a level where the workers can help identify with and are also involved and never get intention to leave the company they work at. other definition comes out that the term if organizational commitment is the loyalty level of someone about what he feels about the company (Schermerhorn, Osborn, and Uhl-Bien, 2011).

MayEr and Allen in Luthans, 2006, mention there are three types of commitment, viz

1. *Affective Commitment* : The desire to remain a member of company due to some emotional attachment and also participations.
2. *Continuance Commitment* : Desire to remain a member of company due to the concern for the costs when leaving.
3. *Normative Commitment* .the desire to remain a member of company due to the feeling they have as an obligation.

HYPOTHESIS

1. The Influence of Planning toward Budget Absorption Performance

Planning can be way or method starts with making the purpose of organizations in order to help making the strategy, formulating good system of planning on purpose to help integrate and also coordinate the entire work of company, so that the goals are achieved (Robbins and Coulter, 2002 in Iqbal. M, 2018). Planning can be seen in three categories, namely: 1) Category Planning Process, namely a basic process used to select goals and determine strategies in achieving these goals. 2) Category Management Function Planning functions in conditions where leaders use their influence in order to use it to the activities or purposes of the company. 3) Category of Planning Decision Making can be known as making long-term or future decisions regarding to the things to do, the way in applying it, and also the time and the perpetrators of these things. In an effort to increase budget absorption, budget

planning is very important, because if it is planned very well it will facilitate implementation and realization.

H1: Budget planning has a significant positive effect on budget absorption performance.

2. The Influence of Human Resource Competence on Budget Absorption Performance

In theory of public finance, the competency principle requires that management of budget be carried out by professionals. For this reason, government companies as a single company in setting their work to be effectively and also efficiently require human resources quality in doing the task and functions, in financial management that should be done properly. based on the Shakerians. H, et.al (2016), nowadays, the human resources is claimed as the key for succeeding the company. The quality of human are going to determine the capability of the company in order to reach the purposes. In every company, the position of human position becomes the kay which are filled with abilities, individual beliefs, hopes, needs, and also experiences. These types of elements are shaping the behavior of someone and also bring the company to reach its purposes.

Research done by Herriyanto (2012) stated that human resource competency is a factor that has a major impact toward the delays in absorption of budget. The findings of these research are supported by the study of Rasyid, A (2017), Putri, et al (2017), Ikbal, M (2018), Pongsilurang, H (2022), and Bunna OT (2022) found a positive and significant influence of human resource competence and also budget absorption performance.

H2. Human Resource Competence has a significant positive effect on Budget Absorption Performance.

3. The Influence of Information Technology on Budget Absorption Performance

The application of information technology can facilitate organizational problems within a company, such as warehousing, analysis, and distribution and presentation of information. Thompson et al (1991) define the technology use as the benefit which is the users expect from the system of information to finish the duties where the process of measurement is according to the use intensity, frequency and also amount of implications or software applied Utilization of information technology within the organization will affect the activities or business processes contained within the company. Information technology is regarding to the changes in the way of work from what was originally done manually to a computerized system. The organizational planning system is also heavily influenced by Information Technology.

Research by Pongsilurang, H (2022) found that the Information Technology (IT) has such a significant influence toward budget absorption. This research is different from the research of Mantiri, R., et.al (2018) revealed that information technology gives no influence toward budget performance.

H3: Information Technology has a significant positive effect on Budget Absorption Performance.

4. The Influence of Planning on Budget Absorption Performance with Organizational Commitment as moderation

Organizational theory emphasizes that commitment to the environment and the organization is a strong belief and prioritizes quality, and the goals to be achieved. Organizational commitment will encourage budget managers to apply all their

capabilities in planning budgets appropriately. Organizational commitment is the employee's role as a user of the budget with many ways and methods to reach the optimal target of budget absorption. High organizational commitment is needed from the apparatus in applying the budget so that the budget is able to be optimally absorbed. Research by Bunna OT (2022) states that budget planning which is moderated by organizational commitment affects budget absorption in OPD in North Toraja Regency. Organizational commitment can be meaning more than the term of passive loyalty, but takes active influence and the members desire to make great contribution for the company.

H4 : Organizational Commitment strengthens the effect of Budget Planning on Budget Absorption Performance.

5. Effect of HR Competence on Budget Absorption Performance with Organizational Commitment as moderation

In the theory of organizational behavior, different behaviors is influenced by the different abilities they have. Someone who has more capacity will display and give his ability to achieve maximum goals. In line with this theory, Allen and Meyer (1991) in Iqbal, M (2020) argue that basically individuals in an organization want to participate in achieving organizational goals which are influenced by different commitments. from the research of Dewi, et al (2017) indicates that organizational commitment can help moderating the influence of Human Resources (HR) competencies toward the budget absorption and showing that strong organizational commitment re going to be able to move people or workers to make maximum efforts in reaching the goals and interests of the company. Sukarningsih (2021) research shows that the realization of budget absorption at the North Sumatra Regional Police will experience a balanced increase if personnel feel comfortable in the work environment. Bunna, O.T (2022) research states that HR competencies moderated by organizational commitment gives influence toward budget absorption in OPD in North Toraja Regency.

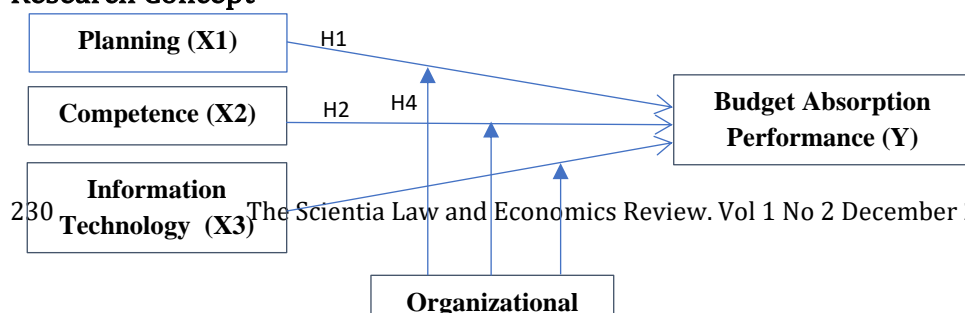
H5 .Organizational Commitment strengthens the effect of Human Resource Competence on Budget Absorption Performance.

6. The Effect of Information Technology toward Budget Absorption Performance with Organizational Commitment as moderation

The use of information technology according to Thomson et all (1991) in Arfina (2021), is a benefit expected by information system users in finishing the duties in applying the technology while working. Organizational commitment can be interpreted as emotional attachment, individual identification and also participation in the company and the desire becoming the member of company. Utilization of information technology in organizations must be supported by the organizational commitment of its employees in order to produce maximum performance. The findings from the study by Arfina et al (2021) show that organizational commitment does not moderate the effect of using technology of information on performance.

H6 :Organizational Commitment strengthens the effect of Information Technology on Budget Absorption Performance.

Research Concept



H3

H5

H6

C. RESEARCH METHODS

Population, Sample and Sampling Technique

The population used are financial managers at the Faculty of Medicine, totaling 55 people and spread across each study program or department. Determination of the number and sampling technique using saturated sampling, the entire members of the population are applied.

Method of collecting data

The process of collecting data collection was done through a survey by giving set of questionnaires which were distributed to financial managers who were directly involved in managing the budget or finances at the Faculty of Medicine, Hasanuddin University. The questionnaire given contains a list of structured statements with a closed question model, where questions accompanied by answer choices, so the respondents are able to choose and give it as the answer. The questionnaire was also compiled on a Likert scale of 7 (seven) points which was made on purpose to help examining how big the subject agree or disagree with the statement to obtain written information relating to budget absorption at medical schools.

Engineering and Data Analysis

The techniques of data analysis used are: 1) Descriptive Statistical Analysis; 2) Data Quality Test by using the test on Instrument Validity and also Reliability; 3) Classical Assumption test using test of normality, multicollinearity and also heteroscedasticity; Data Analysis Mode using Multiple Regression Analysis and Moderated Regression Analysis; 5) Hypothesis Testing with t-test and also Coefficient of Determination.

D. RESULTS AND DISCUSSION

1. Descriptive statistics

Table 1 Descriptive Statistics of Research Variables

Variable	N	Means	Median	std. Deviation	Minimum	Maximum
Planning	55	55.84	56.00	3,919	45	61
HR Competence	55	49.55	49.00	4,966	37	59
Information Technology	55	43.51	43.00	4.136	34	49
Organizational Commitment	55	48.18	48.00	4,150	41	56
Budget Absorption Performance	55	35.87	36.00	3,031	29	42
X1*M interaction	55	2696.55	2640.00	348,660	1845	3416
X2*M interaction	55	2394.98	2352.00	374,414	1628	3304
X3*M interaction	55	2101.96	2112.00	310,581	1476	2744

The details of the results of the descriptive statistics in Table 1 show that the value of mean is higher than the value of standard deviation (SD) to every variable so it shows that the value of data deviation is way small, the value is able to be applied as the representation of all the data. This is due to the value becomes a reflection of a bogh deviation and make the data distribution normal and also unbiased, whereas if the mean value is smaller so it indicates unfavorable results, so the result of data distribution is claimed to be abnormal and also bias.

2. Data Quality Test

1) Validity test

Table 2. Results of the Research Instrument Validity Test

Variable	Items	Correlation	Conclusion
Planning (X1)	X1.1	0.414	Valid
	X1.2	0.659	Valid
	X1.3	0.373	Valid
	X1.4	0.556	Valid
	X1.5	0.414	Valid
	X1.6	0.640	Valid
	X1.7	0.547	Valid
	X1.8	0.399	Valid
	X1.9	0.484	Valid
	X1.10	0.418	Valid
HR Competence (X2)	X2.1	0.601	Valid
	X2.2	0.613	Valid
	X2.3	0.544	Valid
	X2.4	0.451	Valid
	X2.5	0.513	Valid
	X2.6	0.652	Valid
	X2.7	0.503	Valid
	X2.8	0.533	Valid
	X2.9	0.664	Valid
Information Technology (X3)	X3.1	0.598	Valid
	X3.2	0.852	Valid
	X3.3	0.691	Valid
	X3.4	0.836	Valid
	X3.5	0.802	Valid
	X3.6	0.883	Valid
	X3.7	0.742	Valid
Organizational Commitment (M)	M1.	0.695	Valid
	M. 2	0.786	Valid
	M. 3	0.739	Valid
	M. 4	0.701	Valid
	M. 5	0.792	Valid
	M. 6	0.752	Valid
	M. 7	0.757	Valid
	M. 8	0.805	Valid
BudgetAbsorption Performance (Y)	Y. 1	0.602	Valid
	Y.2	0.881	Valid
	Y.3	0.723	Valid
	Y.4	0.779	Valid
	Y.5	0.812	Valid
	Y.6	0.553	Valid

Table 2 shows the values of correlation of the entire question items/statements of entire variables used of the questionnaire having a value higher or equal to 0.3 (> 0.3).

so it is able to be concluded that all question/statement items meet the validity requirements.

2) Reliability Test

Table 3 Research Instrument Reliability Test Results

Variable	Alpha Cronbach	Information
Planning (X1)	0.620	Reliable
HR Competence (X2)	0.724	Reliable
Information Technology (X3)	0.862	Reliable
Organizational Commitment(M)	0.854	Reliable
Budget Absorption Performance (Y)	0.793	Reliable

Table 3 shows the values of Cronbach Alpha from the five research variables showing higher than 0.6 (> 0.6). so we are able to conclude that the research instrument is known to be valid and and also reliable, or that the data from the instrument (questionnaire) is able to be used for analysis at the next stage.

3. Classic assumption test

1) Normality test

Table 4 Results of the One-Sample Kolmogorov-Smirnov Test

Variable	Sig.	Information
Planning (X1)	0.061	Normal
HR Competence (X2)	0.075	Normal
Information Technology (X3)	0.099	Normal
Organizational Commitment(M)	0.082	Normal
Budget Absorption Performance (Y)	0.077	Normal

Table 4 shows that the Sig. Kolmogorov-Smirnov are all above or greater than 0.05 (Sig > 0.05) so that it can be meant that the normality assumption is fulfilled.

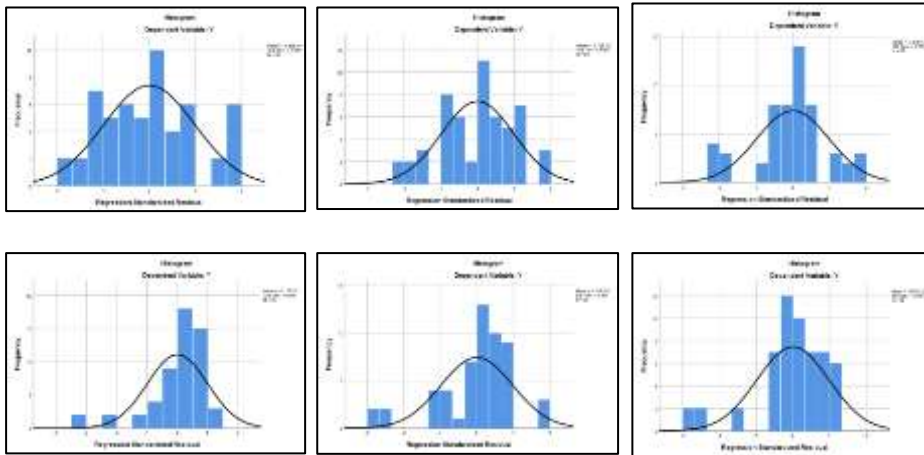
2) Multicollinearity Test

Table 5. Non-Multicollinearity Assumption Test Results

Variable	tolerance	VIF	Information
Equation 1	1,000	1,000	Non-Multicollinearity
Equation 2	1,000	1,000	Non-Multicollinearity
Equation 3	1,000	1,000	Non-Multicollinearity
Equation 4	0.380	2,635	Non-Multicollinearity
Equation 5	0.260	3,850	Non-Multicollinearity
Equation 6	0.288	3,468	Non-Multicollinearity

Table 5 indicates that the value of tolerance for the entire models is higher than 0.10 (> 0.10) and the value of VIF value is known below 10 (< 10). These findings mean that there is no multicollinearity of the variables.

3) Heteroscedasticity Test



Heteroscedasticity occurs if the graph plots a point that is known wavy or widens then becomes narrow. Although, if it did not give any clear look of pattern, and the points are known to be spreaded above and also below the number of 0 toward Y axis, then heteroscedasticity does not occur. If we look at the classic assumption done, all the graphs of plot show that the existing equations has no heteroscedasticity. This means that there is no influence of the size of the data and the residuals, so when the data is being enlarged it will not make an even higher residual (error).

4. Hypothesis test

1) The Influence of Planning on Budget Absorption Performance

Table 6 Results of the First Hypothesis Test

Variable	Coefficient	T count	Significance	Information
Constant	15,285	2,925	0.005	
Planning	0.369	3,949	0.000	Significant
R square = 0.227				

R square = 0.227

According to the results shown at the table 6, the R square determination level is 0.227 or 22.7%. It is known that the absorption of budget performance variable is determined by 22.7% by planning. The regression equation model to test the first hypothesis is as follows:

$$Y = \alpha + \beta X_1 + \varepsilon$$

$$Y = 15.285 + 0.369X_1 + \varepsilon$$

The results of t count > t table (3.949 > 2.006) and t-significance 0.000 (sig t < 0.05), Thus the first hypothesis is declared accepted.

2) The Effect of HR Competence on Budget Absorption Performance

Table 7 Results of the Second Hypothesis Test

Variable	Coefficient	T count	Significance	Information
Constant	22,113	5,949	0.000	
HR Competence	0.278	3,720	0.000	Significant

R square = 0.207

R square = 0.207

According to the results known at the table 7, the level of determination of R square is 0.207 or 20.7%. it can be known that the budget absorption performance is determined by 20.7% by HR competence. The regression equation model to test the second hypothesis is as follows:

$$Y = \alpha + \beta X_1 + \varepsilon$$

$$Y = 22.113 + 0.278X_1 + \varepsilon$$

The results of t count > t table (3.720 > 2.006) and a t-significance of 0.000 (<0.05), Thus the second hypothesis is declared right and accepted.

3) The Influence of Information Technology on Budget Absorption Performance

Table 8 Results of the Third Hypothesis Test

Variable

Variable	Coefficient	T count	Significance	Information
Constant	19,926	5,231	0.000	
Information Technology	0.367	4,205	0.000	Significant
R square = 0.207				

According to the results shown at the table 8, the level of determination of R square is 0.250 or 25%. it means that the budget absorption performance is known to be influenced by 25% by information technology. The regression equation model to test the 3rd hypothesis is as follows:

$$Y = \alpha + \beta X_1 + \varepsilon$$

$$Y = 19.926 + 0.367X_1 + \varepsilon$$

The results of t count > t table (4.205 > 2.006) and the t-significance value is 0.000 (<0.05). Thus the third hypothesis, namely information technology gives such a positive and also significant influence toward budget absorption performance, is declared accepted.

4) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between Planning and Budget Absorption Performance.

Table 9 Results of the Fourth Hypothesis Test

Variable	Coefficient	T count	Significance	Information
Constant	25,513	6,115	0.000	
Planning (X1)	-0.221	-1,962	0.055	Not significant
Interaction (X1*M)	0.008	6,652	0.000	Significant
R square = 0.583				

R square = 0.583

According to the results shown at the table 9, the level of determination of R square is 0.583 or 58.3%. it can be known that the budget absorption performance is determined by 58.3% by the interaction of planning and also organizational commitment. The regression equation model used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_1 M + \varepsilon$$

$$Y = 25.513 - 0.221X_1 + 0.008X_1 M + \varepsilon$$

The t count result of > t table (6.652 > 2.006) and the value of t-significance is known 0.000 (<0.05). The fourth hypothesis shows that organizational

commitment is able to moderate the influence of planning and budget absorption performance. Thus the fourth hypothesis is declared accepted.

- 5) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between HR Competence and Budget Absorption Performance.

Table 10 Results of the Fifth Hypothesis Test

Variable	Coefficient	T count	Significance	Information
Constant	30,343	10,561	0.000	
HR Competence (X2)	-0.374	-3,594	0.001	Not significant
Interaction (X2*M)	0.010	7,279	0.000	Significant
R square = 0.607				

According to the results shown at the table 10, the level of determination of R square is 0.607 or 60.7%. it is claimed that the performance of budget absorption is determined by 60.7% by the interaction of HR competence and also organizational commitment. the regression equation model used is as follows:

$$Y = \alpha + \beta_1 X_2 + \beta_2 X_2 M + \varepsilon$$

$$Y = 30.343 - 0.374 X_2 + 0.010 X_2 M + \varepsilon$$

The results of the t count > t table (7.279 > 2.006) and the t-significance value is 0.000 (<0.05). These findings show that organizational commitment is able to help moderate the correlation of HR competence and also budget absorption performance. Thus H5, namely organizational commitment to strengthen the influence of HR competence and also budget absorption performance, is declared accepted.

- 6) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between Information Technology and Budget Absorption Performance.

Table 11 Results of the sixth hypothesis test

Variable	Coefficient	T count	Significance	Information
Constant	27,504	9,902	0.000	
Information technology (X3)	-0.367	-3,309	0.002	Not significant
Interaction (X3*M)	0.012	7,839	0.000	Significant
R square = 0.656				

According to the results viewed at the table 11, the level of determination of R square is 0.656 or 65.6%. it can be known that the budget absorption performance is affected by 65.6% by the interaction of HR competence and also organizational commitment. The regression equation model to test the sixth hypothesis is as follows:

$$Y = \alpha + \beta_1 X_3 + \beta_2 X_3 M + \varepsilon$$

$$Y = 27.504 - 0.367 X_3 + 0.012 X_3 M + \varepsilon$$

The results of the t count > t table (7.893 > 2.006) and the value of t-significance is 0.000 (<0.05). These results show that organizational commitment moderates the relationship between information technology and also budget absorption performance. Thus H6, namely organizational commitment to strengthen the influence of information technology and budget absorption performance, is declared accepted.

5. DISCUSSION

1) The Influence of Planning on Budget Absorption Performance

The findings of testing the planning variable prove that good budget planning will significantly affect budget absorption performance. or it can be said that if the budget planning becomes more mature, so the programs in one year of budget is going to be done good, and then the budget absorption target can be achieved. These results are in accordance with public finance theory in the "normative" approach indicating that there are strong expectations to achieve certain goals, therefore earlier the government is required to make policy concepts that will be applied in achieving goals.

Planning is the most essential stage in budget management, where all the activities contained in the planning will become a benchmark for the performance of the work unit within one year time limit. The more comprehensive the planning, the program or activity in one year will run according and be realized optimally. The results of the research are supported the first hypothesis which suspects that there is an effect of planning on budget absorption performance.

The results and direct observation process in the field show that budget planning is prepared based on the work plan of each work unit which involves the leadership and financial management components of each work unit. However, in practice it is often deviated from the planned schedule, this is due to several external factors. Medical education does not only depend on educational institutions but is also closely related to and influenced by other agencies such as health agencies, professional associations and collegium, so that work plans or activities that have been prepared in the annual budget work plan (RKAT) can change at any time, according to changes in the schedule of activities of the relevant agencies.

The findings are also supported by the research of Rasyid, A (2017) Planning affects budget absorption performance. Mantiri, R (2018) Budget planning affects budget absorption performance. Ratag, et al (2019) it is found a positive and also significant influence of budget planning and also budget absorption at Unsrat Manado. Anggi Noviyanti, et al (2021) Organizational commitment, planning and HR competence partially have a positive and significant influence toward budget preparation. Pongsilurang, H (2022) Budget planning affects budget absorption; and research by Iqbal, M (2022) Budget planning gives such a significant and also positive influence toward budget absorption.

2) The Effect of HR Competence on Budget Absorption Performance

The results of HR competency (X2) toward budget absorption performance (Y) show a positive and significant influence. This means that the better the human resources competence, the performance of budget absorption is also going to increase in one fiscal year and it can do well, then it makes the budget absorption target able to be achieved. This result is in line with public finance theory where the principle of competence and the principle of objectives are explained regarding the necessity for budget management to be carried out by professionals/specialists who are able to design, decide on the allocation, distribution of resources, and understand the analysis of the impact of the distribution placement.

The findings of research at the medical faculty of Hasanuddin University, in particular the variable human resources (HR) variable were influenced by several factors which lead to a decrease in the level of budget realization in the first and

second quarters. First: HR generally did not come from an educational background in the economics field so that competence or capability the human resources for financial management in work units or study programs are not maximized; second: there is no special HR to handle financial management in the work unit, where the existing HR has multiple tasks so that it will affect the performance of the HR itself; third: there is a transfer of employees without preparing replacement human resources who have been trained in financial management. This indicates that HR competence has a significant effect on budget absorption performance.

The results of the research are linear with the Putri's study, et al (2017) that in good budget absorption the Regional Government requires professional human resources who have high quality and competence, especially those occupying positions. Rasyid, A (2017) states that human resource competence influences the performance of budget absorption at State Administration Institutions. Pongsilurang, H (2022) states that human resource competency influences budget absorption in Bappeda North Toraja Regency. Iqbal, M (2022) states that the human resource variable gives such a significant and positive influence toward budget absorption.

3) The Influence of Information Technology on Budget Absorption Performance

The test results of the information technology (X3) on the budget absorption performance variable (Y) show that there is found such a positive and also significant effect toward budget absorption performance. It can be said that if the use of information technology is getting better so it is also going to improve budget absorption and also the target of absorption of the budget can be achieved. These findings supported the third hypothesis that suspects the influence of information technology (X3) on budget absorption performance (Y).

Based on the findings, it was found that the information technology use through website applications : <https://simkeu.unhas.ac.id/> is very helpful in the process of preparing budget plans, evaluating and realizing budgets at the medical faculty of Hasanuddin University both for work units (study programs) as users of information technology applications, as well as faculty leaders and university leaders as policy makers who can monitor the level of realization or performance of budget absorption in study programs . However, it cannot be denied that the information technology use still shows limitations such as the skills of human resources, slow reports or bills from partner companies which are going to accumulate at end of year therefore the process of budget realization cannot be inputted periodically, especially at the quarterly realization level.

The results is supported by the study of Sukarta, IW et al (2017) that the use of information technology gives such a positive influence toward effectiveness of budget management. Sriwijayanti H (2018) that the use of Information Technology (SIAKD application) gives such a significant influence toward management of APD both partially and simultaneously. Lubis, IT (2021) that the information technology use give such a significant influence toward th process of preparing the regional budget for the Medan city government. Research by Yesi Mutia.B, et al (2022) that the implementation of the budget and the use of information technology affects the absorption of the Covid-19 budget. Ristia, H (2022) found that understanding information technology affects the management of village funds. Pongsilurang, H

(2022) that the use of information technology affects the performance of budget absorption in North Toraja Regency Bappeda.

4) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between Planning and Budget Absorption Performance

According to the results of the fourth hypothesis test: the variable organizational commitment (M) that becomes a moderator of the influence of planning (X1) and also budget absorption performance (Y) it shows the level of significance 0.000 and a regression coefficient of 0.008 shows that organizational commitment is making strong the effect of budget planning toward budget absorption performance of the Faculty of Medicine Hasanuddin University. this organizational commitment can be defined as strong support and belief for the purposes and values of the company. this great commitment is going to move the budget managers who participate in planning the budget in order to do their best to plan budgets accurately. The planned programs or activities are prepared based on the priority scale of each study program or work unit by involving elements of the study program leadership, teaching staff and educational staff so that all planned activities are the result of a mutual agreement based on the priority scale with reference to the amount of ceiling allocated by faculties and universities. For this reason, the commitment of budget managers at the faculty and study program levels is needed in the planning process to the realization stage because they will be directly involved from the planning stage to the realization stage. teaching staff and educational staff so that all planned activities are the result of a joint agreement based on a priority scale with reference to the amount of ceiling allocated by the faculties and universities. For this reason, the commitment of budget managers at the faculty and study program levels is needed in the planning process to the realization stage because they will be directly involved from the planning stage to the realization stage. teaching staff and educational staff so that all planned activities are the result of a joint agreement based on a priority scale with reference to the amount of ceiling allocated by the faculties and universities. For this reason, the commitment of budget managers at the faculty and study program levels is needed in the planning process to the realization stage because they will be directly involved from the planning stage to the realization stage.

Organizational commitment is known able to help strengthen the effect of budget planning toward budget absorption, this is evidenced by the average respondent's answers at the table 5.16, the R square coefficient of determination is 0.583 or 58.3%, meaning that the budget absorption performance is getting influenced by 58.3% by the planning and organizational commitment's interaction. Thus H4, namely organizational commitment to strengthen the influence of planning and also budget absorption performance, is declared accepted.

The results are also supported by the study conducted by Nouri and Parker (1996), Chong and Chong (2002), Wentzel (2002), Puspitawati (2013), and also Wardhana (2015) in Dewi, NP (2017) which states that if the organizational commitment is known higher, so the individual effort in finishing task is also higher. The results of the study are different from research by Dewi, NP et al (2017) which concluded that the high commitment of government authorities does not strengthen the impact of budget planning on increasing the realization of government spending.

This is the same as Muhammad Iqbal's research (2022) that organizational commitment gives no affect the interaction of budget planning and also absorpction.

5) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between HR Competence and Budget Absorption Performance

The results of the organizational commitment (M) test as a moderator of the influence of HR competency (X2) and also budget absorption performance (Y) show that organizational commitment influences the correlation of HR competence and budget absorpction performance. This indicate the level of commitment held by officials of government is known able to affect the relationship of HR competence and budget absorpction performance. so it can be saif that the fifth hypothesis is declared to be accepted.

The basic principle of theory of organizational behavior said that individuals will behave according to understanding of their current (organizational) state. Thus, the role of a strong commitment to the organization will trigger individuals to work hard in achieving organizational purposes and give such a positive perspective and also try to do their best to support their organization. The commitment shown by budget management officials and employees from each work unit/study program is a sense of ownership or responsibility towards their organization whereby budget managers generally do not come from the field of economics and generally hold multiple jobs however still try to carry out financial management optimally.

The findings are linier with the study by Dewi, et al (2017) that organizational commitment moderates the effect of HR competence on budget absorpction which explains that strong organizational commitment is going to encourage individuals to make maximum efforts to achieve organizational goals and interests and have a positive view of the organization. Sukarningsih (2021) that the realization of budget absorpction at the North Sumatra Regional Police will experience a balanced increase if personnel feel comfortable in the work environment such as a high level of concern between one personnel and another. Iqbal, M (2022) that organizational commitment can help moderate the interaction between human resource competencies on budget absorpction, meaning that the level of organizational commitment can strengthen the impact of human resource competence (HR) on absorpction. In contrast to the results of research by Adlina (2014) showing organizational commitment does not moderate the effect of employee maturity on performance. Afrina, et al (2021) show that organizational commitment cannot strengthen or weaken the effect of competence on performance.

6) The Effect of Organizational Commitment as a Moderating Variable on the Relationship between Information Technology and Budget Absorption Performance

The results of the organizational commitment (M) test as a moderator of the influence of the information technology (X3) and also budget absorpction performance (Y) indicate that organizational commitment influences the correlation of the information technology and budget absorpction performance. It is able to be reflected that the level of commitment held by government officials is able to influence the correlation of the information technology and also budget absorpction performance. The information technologyuse in the field of budget and

financial management at Hasanuddin University is fully supported by university leaders and the entire academic community, so that organizational commitment is able to help strengthen the influence by applying the technology of information toward budget absorption performance.

This research is supported by Sari (2017) who argues that the commitment variable can moderate the relationship between regional management IT systems and the timeliness of submission of expenditure treasurer's LPJ. This research is also consistent with the research of Alminanda & Marfuah (2018) which suggests that the organizational commitment can help moderate the influence of IT utilization and also the financial reports quality, both in terms of reliability, accuracy and speed. Research by Jumardi, et al (2022) that organizational commitment helps moderate the influence of HR competence, IT utilization and the LPJ delivery accuracy. The higher the organizational commitment, the HR competency and IT utilization by budget managers in an effort to meet the accuracy of LPJ delivery will increase.

The results of Pongsilurang's research, H (2022) show that the use of information technology affects budget absorption, with an organizational commitment to using information technology in preparing budget plans and budget realization.

However, this research is different by Sumarni et al. (2016) and Andrianto (2017) in Jumardi, et al (2022) show that organizational commitment cannot moderate the influence of the use of IT and the quality of government financial reports. Afrina's research (2021) shows that organizational commitment cannot strengthen or weaken the effect of using information technology on performance.

Organizational commitment is able to become such a strong link of the use of Information Technology and budget absorption performance. When employees or budget managers have strong organizational commitment coupled with high IT utilization, they will be more effective in preparing work plans, managing the realization process, so that they will be more efficient and more precise to help submitting the reports of accountability in accordance with applicable criteria and regulations. Budget managers who have organizational commitment will make the most of Information Technology according to the utilization of intensity, the frequency of utilization and the maximum applications or also software they have.

E. CONCLUSION

This study was conducted on purpose to help test the hypothesis of planning variables, human resource competence and information technology toward budget absorption performance, either directly or through the organizational commitment variable as a moderator. Findings of this study are; first, that planning gives such a significant and also positive influence toward budget absorption. That the human resource variable has a significant positive influence toward budget absorption. Third the information technology variable has a significant positive effect on budget absorption. Fourth, organizational commitment as a moderating variable for the relationship between planning and budget absorption performance. The fifth organizational commitment as a moderating variable for the influence of HR competence and also budget absorption performance. The sixth hypothesis test for organizational commitment that is used as moderating variable for the influence of information technology and also budget absorption performance.

