
The Effect of Quality of Human Resources, External Regulations, Managerial Performance, And Job Relevant Information on The Implementation of The Cooperative Budget



I Made Sara

Warmadewa University, Bali, Indonesia

ABSTRACT: This study aims to determine the effect of the variable quality of human resources, external regulations, managerial performance and job relevant information on the implementation of the budget in cooperatives in Badung Regency. This research was conducted in cooperatives in Badung Regency with a total sample of 74 cooperatives obtained from the slovin formula. The sampling technique was based on proportional cluster sampling and the number of respondents in this study was 222 respondents. This research is a quantitative research in the form of data in the form of numbers or qualitative data which is calculated with primary data using a questionnaire which is measured using a Likert scale. Analysis of research data using multiple regression analysis. The results of this study partially prove that the variables of the quality of human resources, external regulations, and job relevant information have a positive and significant effect on budget implementation. However, the managerial performance variable partially has no significant effect on the implementation of the budget.

KEYWORDS: quality of human resources, external regulations, job relevant information, budget implementation

PRELIMINARY

According to Law Number 25 of 1992 concerning Cooperatives, cooperatives are business entities consisting of people or cooperative legal entities based on their activities based on cooperative principles as well as a people's economic movement based on the principle of kinship (Saputra, Atmadja, et al., 2019). The existence of cooperatives as a forum for realizing mutual prosperity is in line with the values contained in the 1945 Constitution. The existence of the 1945 Constitution and Pancasila are the legal sources for the establishment of cooperatives so that in their operations to provide prosperity to members and the people of Indonesia, it refers to and is protected by law (Saputra & Tama, 2017). As a forum or business that has an important and strategic role for the Indonesian economy, cooperatives must be able to build and develop joint ventures with people who have both economic and educational capabilities with high competitiveness and take a significant role so that cooperatives are formed in various fields. regions to be able to provide services and contribute to the welfare of the community. In addition, cooperatives are able to improve business performance through the principles of business efficiency and effectiveness and the achievement of cooperative health assessments (Sara et al., 2020).

But in fact, the problem that arises in the growth of cooperatives is the quantitative increase in cooperatives that is not balanced with good quality. Various problems of cooperatives in Indonesia, especially in Badung Regency in balipuspanews.com accessed on July 1, 2017 and dewanews.com accessed on June 29, 2017 caused by problems in finance, management, human resources, and capital so that cooperatives do not run well and not even operational (Priandani et al., 2020). Therefore, good performance from cooperative managers is needed to utilize available resources and make good plans for the sustainability of cooperative operations (Sara & Saputra, 2021). Cooperatives as entities engaged in the provision of services or goods that serve the common interests of members and the general public, budgets are important to be made and implemented by management and staff employees to strengthen the existence of cooperatives and improve services to members. Budget can be defined as a plan unit that is systematically arranged in the form of numbers and is expressed in monetary units covering all company activities for a certain period of time in the future (Warbroek et al., 2019).

In Law Number 25 of 1992 concerning Cooperatives, Articles 7 and 8 state that cooperatives must make articles of association. In addition, the Regulation of the Minister of Cooperatives and Small and Medium Enterprises Number 20/Per/M.MUKM/IX/2015 concerning the Implementation of Cooperative Accountability states that the implementation of cooperative accountability can be done by preparing a work plan and a cooperative income and expenditure budget plan by involving members. The work plan prepared by the cooperative is an operational budget in the comprehensive budget. Meanwhile, the cooperative's revenue and expenditure budget plan is a financial budget in the comprehensive budget (Priandani et al., 2020).

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The implementation of the existing budget in cooperatives requires competent and expert human resources in planning and making a budget for cooperatives. Human resources who have these abilities should be accompanied by applicable values and norms and refer to the needs in cooperatives. Quality relates to knowledge, skills, abilities and personality characteristics that directly affect their performance. This is supported by the results of research conducted by Saputra and Tama (2017). Atmadja et al (2021) which states that the presence of competent human resources both in the application of accounting systems and financial reports can help the leadership of an organization in managing existing resources in the organization, including in financial matters. This will be a reference for the preparation of the next plan in meeting the goals or strategies of the organization to develop.

H1: The quality of Human Resources has an effect on the implementation of the budget.

In cooperatives, business and financial management is very important for the sustainability of cooperatives. As a business entity, cooperatives must comply with applicable accounting rules and standards, hereinafter referred to as external regulations. The external regulation referred to in this study is the Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 20/Per/M.KUKM/IX/2015 concerning the Implementation of Cooperative Accountability that the implementation of cooperative accountability can be carried out by preparing a Cooperative Income and Expenditure Budget plan by involving cooperatives and preparing a Work Plan (Kalkhouran et al., 2017). Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 12/Per/M.KUKM/IX/2015 concerning General Guidelines for Accounting for Sektor Rill Cooperatives can be explained that in essence emphasizes a cooperative can choose the accounting standards used in its entity with several considerations from management and conditions of a cooperative. Research conducted by Demartini and Beretta (2020) states that the presentation of financial statements has been adjusted to regulation and cooperative laws and regulations in its operations has been carried out so that it will have implications for the activities of the cooperative, one of which is the implementation of the budget.

H2 : External regulations affect the implementation of the budget.

The budget is used as a work guide so that the preparation process requires good budget management, the right approach, and models for calculating the amount of the budget that can improve performance at all levels of management in the organization (Govindarajan, 2019). Managerial performance can be interpreted as a manager's level of skill in carrying out management activities so that the desired goals are achieved based on the abilities and responsibilities of employees for the problems encountered at work (Tessnow-von Wysocki & Le Billon, 2019). Thus, the performance of the cooperative managerial, namely the cooperative apparatus, is expected to be able to carry out the goals of the cooperative, one of which is the implementation of the budget (A. A. K. Jayawarsa et al., 2020). The management of a good budget reflects that there is good management of resources in the cooperative. On the other hand, good management will affect the implementation of the budget in cooperatives.

H3 : Managerial Performance has an effect on Budget Implementation

Information that comes from both inside and outside an entity is very important and needed for decision making that will have an impact on the future of the entity (Jones & Wynn, 2019). Likewise, the information needed in preparing the budget for cooperatives is very important because the implementation of the budget will refer to its preparation and avoid any imbalance or non-standard information in the budget. The information needed is high quality information which can be called Job Relevant Information. Information is said to be of high quality if the information is useful in terms of time, content, and form of information. This is supported by research conducted by Sharma et al (2006) which states that job relevant information has a positive effect on information asymmetry. Similarly, research conducted by Saputra et al (2019) which states that job relevant information can influence and increase budgetary slack. Having job relevant information in the budget can reduce budgetary slack. So, the existence of job relevant information both superiors and subordinates can influence the decisions to be taken in the implementation of the budget so that it is expected to be applied in accordance with the selection of decisions and organizational goals.

H4: Job Relevant Information has an effect on Budget Implementation.

METHOD

This research is a research using a quantitative approach in the form of data in the form of numbers or qualitative data that is numbered. The quantitative data in this study are the quality of human resources, external regulations, managerial performance, job relevant information, and the application of budgets to cooperatives in Badung Regency. This research was conducted at the Cooperative in Badung Regency. In this study, the sample used was determined based on the results of calculations using the Slovin formula with a total sample of 74 cooperatives in Badung Regency (Sara et al., 2020). The sampling technique is based on Proportional cluster sampling which is used to determine the sample if the object to be studied or the data source is very broad (Sara et al., 2020). The number of sample distributions for each part of the Badung Regency area, including the eastern region represented by Sawan District as many as 11 cooperatives, the central region as many as 56 cooperatives, and the western region as many as 7 cooperatives. There were 220 questionnaires distributed. After the questionnaires are collected, the data can be processed using statistical tests in the form of (1) data quality tests consisting of validity and reliability tests, (2) classical assumption

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tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests, and (3) analysis multiple linear regression consists of the coefficient of determination test (Adjusted R2) and hypothesis testing with t-test (partially).

RESULTS AND DISCUSSION

The results of the data quality test in the form of validity and reliability tests indicate that the data used in this study can be said to be valid with a Pearson correlation value or $r_{count} > r_{table}$, it is known that r_{table} is 0.112 and is at a significance of 0.05 and the data used is reliable with Cronbach's Alpha value. greater than 0.60. In the classical assumption test using three tests consisting of normality test, multicollinearity test, and heteroscedasticity test. Normality test using the Kolmogorov-Smirnov Z test obtained the results of the Asymp value. Sig. (2 -taile d) of $0.465 > 0.05$ which indicates that the data used in this study was normally distributed.

Based on the multicollinearity test, it can be seen that the tolerance value on the variable quality of human resources (X1), external regulations (X2), managerial performance (X3), and job relevant information (X4) is more than 0.10. Likewise, the VIF value of each research variable has a value of less than 10. So it can be concluded that there is no symptom of multicollinearity between independent variables. The results of the heteroscedasticity test using the Glejser test show that the significance of the variable quality of human resources, external regulations, managerial performance, and job relevant information is more than 0.05 or 5%. So it can be concluded that none of these variables have heteroscedasticity symptoms, in other words it can be said that the regression model does not contain heteroscedasticity. The data quality test phase and the classical assumption test have been tested so that the next step is to test and interpret the regression model with multiple linear regression testing. The results of multiple linear regression analysis are presented in the following table.

Table 1 Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.532	2.066		3,645	0.000
Quality of Human Resources	0.080	0.028	0.215	2,836	0.005
External regulations					
Managerial Performance	0.290	0.064	0.274	4,503	0.000
Job Relevant Information	0.003	0.055	0.004	0.062	0.810
	0.199	0.054	0.274	3,669	0.000

Based on the results of the multiple linear regression analysis above, it can be determined that the multiple linear regression equation, $Y = 7.532 + 0.080 + 0.290 + 0.003 + 0.199 + e$. The constant value (α) of 7.050 indicates that if the variables of human resource quality (X1), external regulations (X2), managerial performance (X3), and job relevant information (X4) are equal to zero, then the budget implementation variable (Y) is of 7,050. The regression coefficient of the Quality of Human Resources (X1) of 0.080 indicates that the quality of human resources has a positive influence on the amount of budget implementation, so any increase in the quality of human resources will be able to increase the application of the budget by 0.080 or 8%. The regression coefficient for external regulations (X2) of 0.290 indicates that external regulations have a positive influence on the magnitude of budget implementation, so any increase in external regulations will increase budget implementation by 0.290 or 29%. Managerial Performance regression coefficient (X3) of 0.003 indicates that managerial performance has a positive influence on the magnitude of budget implementation, so any increase in managerial performance can reduce budget implementation by 0.003 or 0.3%. The coefficient of Job Relevant Information (X4) of 0.199 indicates that job relevant information has a positive influence on budget implementation, so any increase in job relevant information will be able to increase budget implementation by 0.199 or 19.9%.

After knowing the results of the multiple regression analysis, the next test is the coefficient of determination test (Adjusted R2) which is used to determine how far the model's ability to apply variations in the dependent variable is. The adjusted R2 value can increase or decrease if one independent variable is added to the model. The results of the coefficient of determination test (Adjusted R2) are presented in table 2 as follows.

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Table 2. Test results of the coefficient of determination (Adjusted R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.626a	0.391	0.380	2,149

Based on the results of the coefficient of determination (adjusted R2), it can be seen that the adjusted R Square value is 0.380. This means that 0.380 or 38% of budget implementation can be explained by variations in the independent variables, namely the quality of human resources, external regulations, managerial performance, and job relevant information . While the remaining $100\% - 38\% = 62\%$ is explained by other reasons outside the regression model.

Hypothesis testing in this study using t test (partially). The t-test aims to show how far the influence of the quality of human resources (X1), external regulations (X2), managerial performance (X3), and job relevant information (X4) individually in explaining variations in budget implementation (Y) with a ttable of 1,652. The results of the t test (partially) are presented in table 1 above. The variable quality of human resources in table 1 shows that the t-count value is $2.836 >$ from the t-table value of 1.652 and the significance value of the variable quality of human resources is $0.005 < 0.05$, then H1 is accepted. The variable quality of human resources in table 1 shows that the t-count value is $2.836 >$ from the t-table value of 1.652 and the significance value of the variable quality of human resources is $0.005 < 0.05$, then H1 is accepted. So it can be concluded that the variable quality of human resources has a positive and significant effect on the implementation of the budget (Sanusi et al., 2015; Sopanah et al., 2013).

The external regulatory variable in table 1 shows that the t-count value is $4.503 >$ from the t-table value of 1.652 and the significance value of the external regulatory variable is $0.000 > 0.05$, then H2 is accepted. So it can be concluded that the external regulation variable has a positive and significant effect on the implementation of the budget. The managerial performance variable at 1 shows that the t arithmetic value is $0.062 <$ from the t table value of 1.652 and the significance value of the managerial performance variable is $0.810 > 0.05$, then H3 is rejected. So it can be concluded that the managerial performance variable has no significant effect on the implementation of the budget. Job relevant information variable at 1 shows that the t-count value is $3.669 >$ from the ttable value of 1.652 and the significance value of the job relevant information variable is $0.000 > 0.05$, then H4 is accepted. So it can be concluded that the variable job relevant information has a positive and significant effect on the implementation of the budget (Guilding, 2003; Matei & Drumasu, 2015).

Based on the results of the multiple regression analysis, it is known that the quality of human resources has a positive and significant effect on budget implementation. Human resources are important in an organization as the most important element in the success of an organization carrying out activities that have been designed. Of course, the organization must have competent human resources to design activities to be carried out during a certain period. Quality is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude demanded by the job (Jayawarsa et al., 2021). Quality is formed from within and outside the individual in the form of abilities, skills, attitudes, and absorbing available information. However, failure to establish and develop Quality will have an impact on his work (Ekayani et al., 2020).

Likewise, cooperatives must have competent human resources to carry out cooperative activities which are preceded by a plan or also called a budget. The quality of human resources in this study is shown in the knowledge, skills, and attitudes of the management, supervisors, and members within the cooperative to be able to implement the budget as a Work Plan and Cooperative Income and Expenditure Budget Plan which are compiled based on financial information. and non-financial cooperatives (Putri & Saputra, 2022). The existence of quality human resources in cooperatives consisting of knowledge, expertise, and attitudes in cooperatives, will be able to implement a budget that will have an impact on the operations and sustainability of the cooperative. Therefore, management, supervisors, and members who have competence will tend to carry out work according to the plans and tasks that have been set so that they will be able to produce good performance that is useful for producing the right information for cooperative operations in the next period. Individuals who do not have sufficient knowledge of their work will cause their work to falter and result in wastage of materials, time, and energy (Aczel et al., 2018).

Based on the results of the multiple linear regression analysis conducted, it can be seen that external regulations have a positive and significant effect on budget implementation. An external regulation that has been prepared and regulates related to the budget clearly and sufficiently available can improve budget implementation. External regulations that have been regulated, are mandatory to be implemented and are coercive by the whole community to determine individual behavior in their environment and if violated, there will be punitive actions according to the type of violation (Thanitcul & Srinopnikom, 2019). As a legal entity, cooperatives implement and follow external regulations that have been regulated by the authorized agency/institution. External regulations applied by cooperatives are in the form of laws and implementing regulations regarding cooperative management, including the implementation of cooperative budgets to achieve good governance and in accordance with cooperative principles. The external regulations include the Law of the Republic of Indonesia Number 25 of 1992 concerning Cooperatives which regulates the articles of association of cooperatives as a prerequisite for the formation and basic reference in managing cooperatives. Regulation of the Minister of Cooperatives and Small and Medium Enterprises Number 20/PerM.KUKM/IX/2015 concerning the Implementation of Cooperative Accountability and Regulation of the Minister of Cooperatives and Small and Medium Enterprises

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Number 12/PerM.KUKM/IX/2015 concerning General Guidelines for Accounting for Cooperatives in the Real Sector which regulates related to accountability practices, it is carried out by compiling RK and RAPBK, preparing financial reports based on applicable accounting standards, and supervising the management of cooperatives (De Jong & Sauerwein, 2021). These external regulations are important to be implemented in cooperatives because they provide a reference in the management and accountability of cooperatives (Stojanovska et al., 2014).

Based on the regression analysis test, it can be seen that managerial performance has no significant effect on budget implementation. The results of this study support the statement of Saputra and Tama (2017) in her research that managerial performance is the result of the efforts made by managers in carrying out their duties and functions in the organization. In cooperatives, the management, supervisors, and members of the cooperative have different duties and functions (Atmadja et al., 2021). Therefore, the implementation of these tasks and functions requires a plan or budget. Budget implementation basically requires good managerial performance. However, the lack of cooperation and communication between supervisors, administrators, and cooperative supervisors in solving work problems that lead to individual nature tends to have implications for adjustment, especially in adjusting to the technology that develops in cooperatives (Saputra, Pradnyanitasari, et al., 2019). This is because the technology that develops in cooperatives needs synchronization between different or the same sections so that various tasks and problems can be communicated together and quickly. Therefore, the lack of cooperation and communication between supervisors, administrators, and cooperative members as well as the lack of adjustment will be able to reduce managerial performance which can have implications for budget implementation (Saputra & Tama, 2017).

Based on the results of the multiple regression analysis conducted, it can be seen that job relevant information has a positive and significant effect on budget implementation. Job relevant information is information that can help managers to improve the choice of actions through well-informed efforts that come from the external and internal environment. Information can be defined as data that has meaning and helps superiors and subordinates to make decisions (Widyani, 2015). The definition of job relevant information can support the results of this study, in which an information sourced from the organizational environment will be able to help managers and subordinates to make the right decisions (Pakiding & Randa, 2012). Quality information that meets the characteristics of information, among others, the required information is available when needed, useful information is free from errors that is presented in a complete, concise and relevant manner, and the required information is available in a form that is easily understood by users. In implementing the budget in cooperatives, relevant information is needed related to the internal and external conditions of the cooperative so that the budget can be applied according to the plan and time specified. Relevant information can be obtained through various media and available information, both internal and external to the cooperative. Supervisors, administrators, and members of cooperatives need relevant information related to their work, especially in implementing the budget as a cooperative plan which can later provide the right choice of decisions related to strategy and problem solving (Hendrojogi, 2010; Saputra, Atmadja, et al., 2019).

CONCLUSIONS AND SUGGESTIONS

Based on the research that has been done, it can be concluded that (1) the quality of human resources (X1) has a t-count value of 2.836 > from the ttable value of 1.652 and the significance value of the variable Quality of human resources is 0.005 < 0.05, so it can be concluded that the variable quality of human resources has a positive and significant effect on the implementation of the budget. (2) The external regulation (X2) has a t-count value of 4.503 > from the t-table value of 1.652 and the significance value of the external regulation variable is 0.000 > 0.05, so it can be concluded that the external regulatory variable has a positive and significant effect on budget implementation. (3) Managerial performance (X3) has a t-count value of 0.062 < from a ttable value of 1.652 and a significance value of managerial performance variable of 0.810 > 0.05, so it can be concluded that the managerial performance variable has no significant effect on budget implementation. (4) Job relevant information (X4) has a t-count value of 3.669 > from a ttable value of 1.652 and a significant value of job relevant information variable of 0.000 > 0.05, so it can be concluded that the variable job relevant information has a positive and significant effect on budget implementation. .

Based on the results of the research, suggestions can be submitted, namely (1) to the local government or related regional work units, it is hoped that in improving the quality of human resources in cooperatives, they are able to provide training to administrators, supervisors, and members of cooperatives related to external regulations and cooperative management. continuously and objectively evaluate performance. (2) To cooperatives, it is hoped that there will be an increase in the quality of human resources as a whole and it is hoped that there will be an increase in managerial performance carried out by the management, supervisors, and members of cooperatives as a whole in providing services to members so that there will be synergy between cooperative managers and cooperative members in implementing budget. (3) For further researchers, it is expected to increase the number of samples, respondents and the scope of research which has implications for the research results obtained and to add variables in this study using variables outside the regression model of this study.

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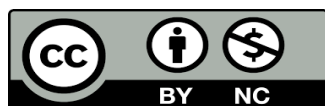
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