

Asta Brata Moderates Budget Planning, Experience and Regulation of Budget Absorption during the Covid-19 Period

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ABSTRAK

PTN BLU Universitas Udayana sebagai salah satu perguruan tinggi negeri BLU dengan mengelola dana yang sangat besar mengalami penurunan penyerapan anggaran dalam tiga tahun terakhir yang menandakan bahwa kegiatan yang direncanakan tidak dapat terwujud dengan baik. Tujuan dari penelitian ini adalah untuk menguji dan menganalisis pengaruh perencanaan anggaran, pengalaman dan regulasi terhadap penyerapan anggaran dan untuk menguji dan menganalisis asta brata memperkuat pengaruh perencanaan anggaran, pengalaman dan regulasi terhadap penyerapan anggaran. Populasi penelitian ini adalah seluruh Bendahara Belanja Pembantu (BPP) dan anggota Bendahara Belanja Pembantu (BPP) berdasarkan Surat Keputusan Kuasa Penggunaan Anggaran Universitas Udayana Nomor 17/UN14/HK/2022, yaitu 76 orang, serta verifikator 2 dan validator dalam hal ini menjabat sebagai Kepala Tata Usaha, Wakil Dekan II dan Dekan 48 orang. Jadi totalnya 124 orang. Pengambilan sampel yang digunakan adalah teknik sensus. Metode pengumpulan data yang digunakan dalam penelitian ini adalah dengan menggunakan angket. Analisis data dalam penelitian ini menggunakan bantuan software Smart PLS 3.2.9. Hasil analisis menunjukkan bahwa perencanaan anggaran berpengaruh positif dan signifikan terhadap penyerapan anggaran, sedangkan pengalaman dan regulasi tidak berpengaruh signifikan terhadap penyerapan anggaran. Hasil penelitian juga menunjukkan bahwa Asta brata tidak mampu memoderasi pengaruh perencanaan anggaran, pengalaman dan regulasi terhadap penyerapan anggaran.

ABSTRACT

PTN BLU Udayana University as one of the BLU state universities by managing very large funds has experienced a decrease in budget absorption in the last three years which indicates that the planned activities cannot be realized properly. The purpose of this study is to test and analyze the effect of budget planning, experience and regulation on budget absorption and to test and analyze asta brata reinforce the influence of budget planning, experience and regulation on budget absorption. The population of this study is the entire Treasurer of Auxiliary Expenditures (BPP) and members of the Treasurer of Auxiliary Expenditures (BPP) based on the Decree of Power of Attorney for the Use of Budget of Udayana University Number 17 / UN14 / HK / 2022, which is 76 people, as well as verifier 2 and validators in this case serving as Head of Administration, Deputy Dean II and Deans of 48 people. So a total of 124 people. The sampling used is a census technique. The data collection method used in this study was to use a questionnaire. Data analysis in this study used the help of Smart PLS 3.2.9 software. The results of the analysis show that Budget planning has a positive and significant effect on budget absorption, while experience and regulation have no significant effect on budget absorption. The results also show that Asta brata is unable to moderate the influence of budget planning, experience and regulation on budget absorption.

1. INTRODUCTION

The COVID-19 pandemic is an outbreak that occurs around the world. Countries in the world make various policies to minimize the spread of the COVID-19 virus. The COVID-19 pandemic has not only attacked public health but also had a significant impact on the economy. The Ministry of Finance issued Minister of Finance Regulation Number 38 / PMK.02 / 2020 concerning the Implementation of State Financial Policies for Handling the Corona Virus Pandemic Disease-19. This policy will affect the budget

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process that will be implemented by the central and local governments. The budget is an important instrument in the implementation of public services. The budget as a policy tool, planning, controlling and assessing performance has a fairly strategic role in the government's efforts to realize community prosperity (Andhayani, 2020; N. K. E. K. Lestari & Purnamawati, 2022). During the COVID-19 pandemic, budget absorption performance was not optimal in several public sector organizations, because all planned activities could not be carried out due to the COVID-19 Pandemic. This problem occurs at PTN BLU Udayana University as one of the State Universities that manages the State Budget. Udayana University is a Government Agency that implements full financial management of the Public Service Agency (PK-BLU) on December 27, 2011 based on the Decree of the Minister of Finance No. 441 / KMK.05 / 2011 which provides flexibility in financial management. Udayana University as a Public Service Agency State University in Bali Province is expected to provide services and implement good financial governance. The COVID-19 pandemic affects the budget absorption process at PTN BLU Udayana University. Based on the preliminary data of budget absorption of PTN BLU Udayana University has decreased in the last three years. The decrease in budget absorption occurred during the COVID-19 pandemic, namely from 2019 to 2021. In 2021 in Indonesia, only 2 BLU state universities whose budget realization exceeds 90%. The PTN BLU is Ganesha University of Education with 92.49% budget realization and Khairun University with 90.39% budget realization. The absorption of the budget that is not optimal indicates that there are activities that have been planned but cannot be implemented. This is a problem, considering that Udayana University is one of the major campuses in Bali Province.

One of the factors that affect budget absorption is budget planning. Planning, budgeting should go well. Otherwise, the process of managing the organization will not achieve success or be said to be a failure (Purnamawati & Adnyani, 2019; Putra & Muliati, 2020). The COVID-19 pandemic requires government agencies to increase creativity in carrying out activities, so that the planned budget can be realized properly. PTN BLU Udayana University revises the budget every year. In 2021 PTN BLU Udayana University revised the budget 8 times and in 2022 per September revised the budget 7 times. This indicates a change related to budget planning carried out by PTN BLU Udayana University. This is supported by previous research which states that budget planning has a positive effect on budget absorption (Oktari et al., 2020; Renoat & Latupeirissa, 2020; L. G. E. Sari et al., 2019). But the results of the study conducted by and states that budget planning negatively affects budget absorption (Mutmainna & Iqbal, 2017; Rifai et al., 2016). The next factor influencing budget absorption is experience. This is supported by previous research states that experience affects budget absorption. The broader the leader's experience, the more skilled he will be in doing work, so that the budget that has been prepared will be more effective in realizing it so that absorption will be more effective (Kurniawan & Farhan, 2023; Macinati et al., 2016).

The next factor that affects budget absorption is regulation. Regulation is used by public organizations to realize organizational policies in dealing with existing issues and problems (Ramadhani & Setiawan, 2019; Ramdhani & Anisa, 2017). Regulations related to rules that are deliberately made to be used as guidelines in carrying out an activity and have legal force (Nur'Ain Amanda et al., 2023; Oktaliza et al., 2020). The rules often change every year, resulting in the implementation of the budget experiencing obstacles in realizing the budget. This will have an impact on the absorption of the budget in the agency.

In the research conducted by (Lannai & Amin, 2020; Pratiwi, N. R. et al., 2023) states regulation is positively and significantly related to budget absorption. It also states that regulation has a significant positive effect on budget absorption (Ramadhani & Setiawan, 2019; Ramdhani & Anisa, 2017). The results of this study are also supported by the results of similar study which states that regulations affect the absorption of the budget (Nur'Ain Amanda et al., 2023; Oktaliza et al., 2020). But the results of the previous study states that partial regulation has no effect on budget absorption (Ani et al., 2020; Basri et al., 2021). Based on the results of previous studies that there is a contraversion of results that affect the variables of planning, experience and regulation on budget absorption. To resolve differences from various research results, it can be done using a contingency approach. Based on these approaches there are situational factors that may affect each other. The situational factor is thought to be leadership style. In hinduism there is a concept of leadership called Asta Brata. Asta Brata are the eight qualities of God's omnipotence that can be interpreted as qualities that a leader must have in running the wheels of an organization or government so that he can achieve the goal of prosperity and prosperity (Mahardika, 2022; Marliani & Djadjuli, 2019). The eight divine qualities consist of Indra Brata, Surya Brata, Candra Brata, Bayu Brata, Kuwera Brata, Baruna Brata and Agni Brata (Sastrawan, 2020; Sunny, 2018). The application of Asta Brata at PTN BLU Udayana University can be seen from one of the properties of asta brata, namely that leaders provide solutions to budget absorption problems found by employees and wise leaders in managing finances by allocating budgets according to the contributions of each faculty. Previous research states leadership style variables cannot strengthen the relationship of budget absorption

variables with planning, transparency, accountability and oversight (D. P. Lestari & Faisal, 2019; Ting et al., 2016). This is interesting to re-examine given that high budget absorption is a goal to be achieved by Public Sector Organisations. Research on budget absorption has been carried out a lot, but the research has been carried out in many local government agencies. This research was conducted at an educational institution, namely PTN BLU Udayana University. This is an innovation from researchers to conduct research on previous variables that have inconsistent results. This study adds the Asta Brata variable as a novelty that does not yet exist associated with budget absorption.

2. METHODS

This type of research is quantified research. Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of describing and testing predetermined hypotheses (Sugiyono, 2019). The type of research used in this study is associative research that aims to find out the influence or relationship between two or more variables (Sugiyono, 2019). This research is to see the influence of budget planning, experience and regulation on budget absorption with asta brata as a moderation variable at PTN BLU Udayana University. This research was carried out at PTN BLU Udayana University which is located on Jalan Kampus Jimbaran, South Kuta District, Badung Regency and Jalan PB Sudirman Denpasar. The research time will be carried out from October 2022 to December 2022. The variables used consist of variables of budget absorption, budget planning, experience, regulation and leadership style of Asta Brata. In Hindu leadership philosophy, Asta brata is the eight qualities of a deity that a leader must manifest. These traits are Indra Brata, a leadership that prioritizes the welfare of its people. Yama Brata, a fair leadership for the people. Surya Brata, a leadership that always strives to improve responsible service. Candra Brata, authoritative nature of the leader. Bayu Brata, the nature of the interests of the people's leader. Kuwera Brata, a leadership that promotes prosperity. Baruna Brata, the nature of a leader who is able to eradicate pain and disease in society. Agni Brata, leadership traits as community organizers (Yuniarta & Purnamawati, 2020). The varianel of this study was measured using a likert scale.

The population of this study is the entire Treasurer of Auxiliary Expenditures (BPP) and members of the Treasurer of Auxiliary Expenditures (BPP) based on the Decree of Power of Attorney for the Use of Budget of Udayana University Number 17 / UN14 / HK / 2022, which is 76 people, as well as verifier 2 and validators in this case serving as Head of Administration, Deputy Dean II and Deans of 48 people. So a total of 124 people. The sampling used is a census technique. The data collection method used in this study was to use a questionnaire. The questionnaire was distributed directly by researchers as many as 124 questionnaires. The questionnaire was addressed to respondents related to HR competency variables, information technology utilization, reconciliation processes, and the quality of financial statements. Before carrying out the data collection and collection procedure, the questionnaire to be used for research needs to be tested so that the data obtained correspond to what will be measured in the study based on the operationalization of the variables built. The development of the initial questionnaire was distributed to 30 employees in charge of carrying out the budget process to be able to provide input related to the questions asked in the questionnaire on the responses given whether they were in accordance with the targeted in the study. At this stage, several inputs were obtained based on responses from 30 employees through questions submitted related to question items in the questionnaire, so that researchers made improvements and adjusted the questions so as not to cause interpretations that were different from what was the purpose of this study. Furthermore, after data from all respondents or other data sources were collected, the data in this study was analyzed using the help of Smart PLS 3.2.9 software. This study also used a descriptive analysis intended to determine the characteristics and responses of respondents to question items on the questionnaire.

3. RESULTS AND DISCUSSIONS

Results

Community Based on the results of the questionnaire distribution, it showed that out of 124 questionnaires distributed, there were 5 questionnaires that went unanswered, therefore, the total respondents studied became 119 respondents. The calculation from the data resulted in a respondent return rate (response rate) of 95.96% and an usableresponserate of 100%. The results of the descriptive test show that N or the sum of the data of each valid variable amount to 119. The Budget Absorption Variable (Y) consisting of 119 sample data has a minimum value of 10; maximum value of 20; mean value (mean) of 16.89; and a standard deviation value of 1.899 which means that the mean value (average) is

greater than the standard deviation value so this indicates that the data deviation is low. Low data drift indicates that there is an even distribution of data values. The Budget planning variable (X1) consisting of 119 samples, it is known that the minimum value is 17; maximum value of 25; mean value (mean) of 21.73; and a standard deviation value of 2.19 which means that the mean value (average) is greater than the standard deviation value so this indicates that the data deviation is low. Low data drift indicates that there is an even distribution of data values. The experience variable (X2) consisting of 119 samples, it is known that the minimum value is 20; maximum value of 30; mean value (mean) of 25.19; and a standard deviation value of 2.27 which means that the mean value (average) is greater than the standard deviation value so this indicates that the data deviation is low. Low data drift indicates that there is an even distribution of data values.

The regulatory variable (X3) which consists of 119 samples, is known to have a minimum value of 10; maximum value of 15; The mean (average) value is 12.58 and the standard deviation value is 1.24, which means the mean (average) value is greater than the standard deviation value, so this shows that there is low data deviation. Low data deviation indicates that the distribution of data values is even. Asta Brata (M) variable which consists of 119 samples, it is known that the minimum value is 13; maximum value of 40; The mean (average) value is 33.40 and the standard deviation value is 4.05, which means the mean (average) value is greater than the standard deviation value, so this shows that there is low data deviation. Low data deviation indicates that the distribution of data values is even. The results of the questionnaire dissemination test obtained the result that it is known that the average index for the comparative indicator of budget realization with the absorption target is 99.8 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a comparison of budget realization with a high absorption target. Furthermore, the average index for the Realization indicator per quarter is 98 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a high quarterly budget realization. Then, the average index for the implementation consistency indicator is 104.4 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a high consistency of implementation. The data shows that the highest index is found in the fourth statement, namely agencies making budget plans in accordance with the target program of activities, with an index value of 104.4. This indicates that respondents, namely the Treasurer of Auxiliary Expenditures (BPP) and members of the Treasurer of Auxiliary Expenditures (BPP) assessed that PTN BLU Udayana University had made a budget plan in accordance with the targets of the activity program properly.

The average index for indicators of vision and mission setting is 103.2 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a high vision and mission. Further, the average index for the strategy goal setting indicator is 104.2 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a high strategy goal setting. Then, the average index for indicators of program preparation and budgeting is 102.9 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has a high program preparation and budgeting. The data shows that the highest index is found in the third statement, namely the work plan and budget (RKA) prepared based on planning documents and budget ceilings, with an index value of 105.6. This indicates that respondents, namely the Treasurer of Auxiliary Expenditures (BPP) and members of the Treasurer of Auxiliary Expenditures (BPP) assessed that the work plan and budget (RKA) at PTN BLU Udayana University had been prepared based on planning documents and budget ceilings properly. The average index for the length of time/service life indicator is 102.3 and belongs to the high category. This means that employees of PTN BLU Udayana University already have a high working period. Further, the average index for indicators of the level of knowledge and skills is 98.1 and belongs to the high category. This means that according to respondents, the majority of employees at PTN BLU Udayana University already have a high level of knowledge and skills. Then, the average index for the indicators of drafting mastery of work and equipment is 99.4 and belongs to the high category. This means that according to respondents, the majority of employees at PTN BLU Udayana University already have high mastery of work and equipment. The data shows the highest index is found in the second statement, namely the work experience I have helped me in completing the task, with an index value of 104.6. This indicates that the respondents, namely the Treasurer of Auxiliary Expenditures (BPP) and members of the Treasurer of Auxiliary Expenditures (BPP) at PTN BLU Udayana University already have high work experience so that they can help in completing tasks.

The average index for overlapping indicators is 96.4 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University already has regulations set on institutions so that regulations do not overlap. Further, the average index for socialization indicators is 101.2 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University has held socialization if it gets a new regulation that will be implemented. Then, the average index for

operational standard indicators is 102 and belongs to the high category. This means that according to respondents, PTN BLU Udayana University has compiled a procedural operational system (SOP) for each program/activity. The data shows that the highest index is found in the third statement, namely on operational standard indicators. The average index for the asta brata variable is 99.37 and belongs to the high category. This means that according to respondents, the leadership at PTN BLU Udayana University has applied the concept of asta brata leadership. The data shows the highest index is found in the third and sixth statements, namely in the statement "My leader can provide solutions to problems found by his employees" and the statement "My leader is wise in managing company finances". This means that according to respondents, the leadership at PTN BLU Udayana University has been able to provide solutions to problems found by their employees and already has a wise nature in managing company finances.

Furthermore, to analyze the research model, the Partial Least Square (PLS) method with the SmartPLS 3.2.9 program tool is used. The results of the convergent validity test show that the entire value of the outer loading of the variable indicator has a value greater than 0.70. Thus, it can be concluded that all indicators have met the convergent validity requirements. Then, it shows that the Average Variance Extracted (AVE) value in this study has good results in each indicator value, which is above 0.5. Thus, the Average Variance Extracted (AVE) value meets the criteria. The results of all validity tests in the outer model by assessing convergent validity, discriminant validity, and AVE values show that all indicators are valid. The output results of composite reliability and cronbachs alpha variables budget planning, experience, regulation, Asta Brata and budget absorption are all above 0.70. Thus, it can be explained that all variables have good reliability. Based on the results of the coefficient of determination test, it is known that the model of the influence of budget planning (X1), experience (X2), regulation (X3), Asta Brata (M), interaction X1. M, interaction X2. M and X3 interaction. M to budget absorption gives an R-square value of 0.476 which can be interpreted that the variability of budget absorption variables can be explained by the variability of budget planning variables (X1), experience (X2), regulation (X3), Asta Brata (M), interaction X1. M, interaction X2. M, interaction X3. M, at 47.6 percent, while 52.4 percent was explained by other variables beyond those studied.

The results of the bootstrapping analysis of the study using the Partial Least Square (PLS) analysis can be seen in Figure 1.

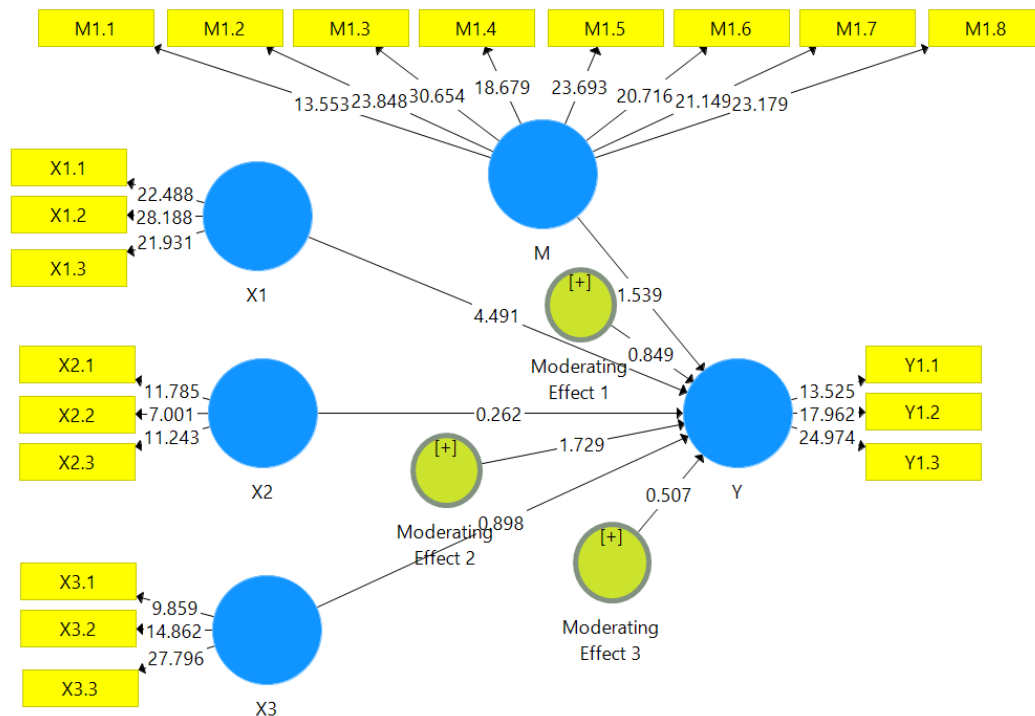


Figure 1. PLS Bootstrapping Result

The direct influence test between variables can also be seen from the results of the path coefficient validation test on each path for direct influence in Table 2.

Table 2. Path Coefficient

Hipotesis	Relationships Between Variables	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
H1	X1 (Budget planning) -> Y (Budget absorption)	0.489	0.109	4.491	0.000
H2	X2 (Experience) -> Y (Budget absorption)	-0.023	0.086	0.262	0.793
H3	X3 (Regulation) -> Y (Budget absorption)	0.100	0.111	0.898	0.369
H4	X1. M -> Y (Budget absorption)	-0.128	0.150	0.849	0.396
H5	X2. M -> Y (Budget absorption)	0.141	0.082	1.729	0.084
H6	X3. M -> Y (Budget absorption)	0.061	0.120	0.507	0.612
H7	M (Asta brata) -> Y (Budget absorption)	0.154	0.100	1.539	0.124

Hypothesis testing in this study was carried out by looking at the value of T-Statistics and the value of P-Values. The research hypothesis is stated to be acceptable if the t-statistical values are greater than 1.96 and the P-Values value < 0.05 . Based on the results of path coefficients, it is known that hypothesis testing on the effect of budget planning on budget absorption resulted in a correlation coefficient value (Original Sample) of 0.489. The t Statistics value was obtained at 4.491 ($>$ t-critical 1.96) with a p value of $0.000 < 0.050$, then the effect of budget planning on budget absorption is significant. Thus, hypothesis 1 (H1) which states that budget planning has a positive and significant effect on budget absorption is accepted. When budget planning is increased by 1 unit, budget absorption will increase by 0.489 units, or vice versa. Budget planning is the dominant variable on budget absorption because it has the most distant coefficient of influence than 0, which is 0.489. Based on this, the results were obtained that budget planning had a positive and significant effect on budget absorption, so the first hypothesis was accepted. Hypothesis testing on the influence of experience on budget absorption resulted in a correlation coefficient value (Original Sample) of -0.023. Statistics t value is obtained 0.262 ($<$ t-critical 1.96) with a p value of $0.793 > 0.050$, so the effect of experience on budget absorption is insignificant. Thus, hypothesis 2 (H2) which states that experience has a positive and significant effect on budget absorption is rejected. Hypothesis testing on the effect of regulation on budget absorption resulted in a correlation coefficient value (Original Sample) of 0.100. Statistics t value is obtained 0.898 ($<$ t-critical 1.96) with a p value of $0.369 > 0.050$, so the effect of regulation on budget absorption is insignificant. Thus, hypothesis 3 (H3) which states that regulation has a positive and significant effect on budget absorption is rejected.

Hypothesis testing on the influence of budget planning interaction variables with Asta Brata (X1. M) against budget absorption produces a correlation coefficient value (Original Sample) of -0.128. The t Statistics value was obtained at 0.849 ($<$ t-critical 1.96) with a p value of $0.396 > 0.050$, hence the influence of the budget planning interaction variable with Asta Brata (X1. M) to the absorption of the budget is insignificant. Thus, hypothesis 4 (H4) stating that Asta Brata was able to moderate the influence of budget planning on budget absorption was rejected. Hypothesis testing on the influence of variable interaction of experiences with Asta Brata (X2. M) to budget absorption produces a correlation coefficient value (Original Sample) of 0.141. The t Statistics value was obtained by 1.729 ($>$ t-critical 1.96) with a p value of $0.084 > 0.050$, hence the influence of the experience interaction variable with Asta Brata (X2. M) to the absorption of the budget is insignificant. Thus, the hypothesis 5 (H5) which states that Asta Brata is able to moderate the influence of experience on budget absorption is rejected. Hypothesis testing on the influence of regulatory interaction variables with Asta Brata (X3. M) to budget absorption produces a correlation coefficient value (Original Sample) of 0.061. The value of t Statistics was obtained by 0.507 ($<$ t-critical 1.96) with a p value of $0.612 > 0.050$, hence the influence of regulatory interaction variables with Asta Brata (X3. M) to the absorption of the budget is insignificant. Thus, hypothesis 6 (H6) stating that Asta Brata was able to moderate the effect of regulation on budget absorption was rejected.

Discussion

Budget planning at PTN BLU Udayana University has been done well, this is shown by the existence of an integrated system from the Planning Section with the Finance Department. Budget planning starts from H-1 Fiscal year, where each sub-unit plans an activity that is in line with the goals of the organization and inputs the budget in the system created. PTN BLU Udayana University in planning an activity is guided by the budget of the previous period. Activities that have been planned are carried out in

accordance with the planning carried out. Researchers found that the decrease in budget absorption that occurred during the Covid-19 period at PTN BLU Udayana University was caused by budget changes made in the current year period. In 2022, PTN BLU Udayana University revised the budget 10 times. This planning change resulted in a buildup of activities at the end of the year and resulted in suboptimal budget performance. Therefore, good or responsible budget planning will result in good budget absorption, and vice versa. The results of this study are in accordance with the theory of crisis budgeting, which states that budgeting in times of crisis will be large and change frequently (Becker et al., 2016; Soeparno, 2022). This is shown by the budget revision that occurred at PTN BLU Udayana University. The results of this study are also in accordance with the theory of stewardship. In stewardship theory, principals and stewards have goals that are aligned with organizational goals. The trustee (Principal) has the right and authority to ask the trustee (Steward) to present, account, report and disclose all activities for which he is responsible, including in this case the steward must report to the principal regarding the planning of programs and activities. So, it can be concluded that stewardship theory is a theory that describes a harmonious relationship between stakeholders and management where stakeholders give full confidence to management in carrying out tasks and managing all existing resources, on the contrary, management is able to carry out tasks and manage all resources entrusted to it responsibly without prioritizing personal interests but focusing on interests together. This theory views management as a party that is able to carry out the best actions aimed at meeting the needs of stakeholders. The concept of this theory is based on the principle of trust in the party given authority, where management in an organization is seen as a good steward who carries out the duties assigned by his superiors in full responsibility (Alumbida et al., 2016; Lannai & Amin, 2020). The results of this study support the previous research which proves that there is an effect of budget planning on budget absorption (Renoat & Latupeirissa, 2020; L. G. E. Sari et al., 2019). The results of this study support the similar research which states that budget planning has a positive effect on budget absorption (Oktari et al., 2020; Renoat & Latupeirissa, 2020). Therefore, the more appropriate and effective the budget planning, the higher the absorption of the budget. The results of this study do not support the previous research which states that budget planning negatively affects budget absorption (Mutmainna & Iqbal, 2017; Rifai et al., 2016).

The results of the distribution of respondents are known that the majority of employees of PTN BLU Udayana University have high work experience, because the dominant has worked for more than 10 years at PTN BLU Udayana University. The results showed that experience had no significant effect on budget absorption. Researchers found that experience does not affect budget absorption because ptn BLU Udayana University in carrying out the budget process is guided by the systems, standards and schemes that have been made. Systems and guidelines help employees who do not have experience in carrying out the budget process from planning until the budget is realized. Employees who have just joined are immediately given a job by observing the guidelines made without any prior training and assisted by other employees. So, the amount of experience that employees have will not affect the absorption of the budget at PTN BLU Udayana University. The results of this study are in accordance with institutional theory. The theory of institutionalism is a theory that departs from concepts in Sociology that explain how dynamics occur in an organization consisting of a group of human beings. The focus of institutional theory is to consider the process by which structures that include schemes, rules, norms and routines as a guide to behave (Alumbida et al., 2016; Lannai & Amin, 2020). Therefore, the results of the insignificant research between experience and budget absorption are in accordance with institutional theory, namely although employees of PTN BLU Udayana University have high work experience, it will not affect the high absorption of the budget. This is because PTN BLU Udayana University considers more of a process in which the structure includes schemes, rules, norms, and routines as a guide for budget absorption and not caused by employee experience. These results are not in line with goal setting theory, which states that the broader a person's experience, the more perfect the pattern of thinking and attitude in acting towards the goals that have been set. Stewards who have a lot of experience are likely to realize good achievements or performances. The results of this study support the similar research which states that experience has no effect on the absorption of the nod (Mutmainna & Iqbal, 2017; Rifai et al., 2016). These results do not correspond to the previous study which states that experience affects budget absorption (Kurniawan & Farhan, 2023; Macinati et al., 2016). The broader the experience, the more skilled in doing the work, thus the budget that has been prepared will be more effective in realizing it.

Regulatory factors do not affect the absorption of the budget at PTN BLU Udayana University. The researcher found that the regulations are clearly regulated regarding all budget bills of PTN BLU Udayana University so that they can be realized. The head of PTN BLU Udayana University responded quickly to the existence of new regulations as an example of the leadership always providing information regarding new rules through social media groups. The leadership also disseminates if there are new regulations related to the budget process. Regulation is one of the norms or rules of law that must be observed. Regulation

means controlling human behavior or society with rules or restrictions. Because the budget of PTN BLU Udayana University has been set in budget planning, regulation is not a significant factor affecting budget absorption. The results of this study are in accordance with institutional theory. The theory of institutionalism is a theory that departs from concepts in Sociology that explain how dynamics occur in an organization consisting of a group of human beings. The focus of institutional theory is to consider the process by which structures that include schemes, rules, norms and routines as a guide to behave (Alumbida et al., 2016; Lannai & Amin, 2020). The results of this study are not in line with the stewardship theory which states that fewer regulations will make it easier to achieve an organizational goal, namely high budget absorption. The existence of clear legal force in carrying out budget realization will make it easier for stewards to carry out programs and activities of the principal. So that budget absorption will be done faster. The results of this study support the previous research which states partially the regulation has no effect on budget absorption (Ani et al., 2020; Basri et al., 2021). These results are also in line with the similar study which found that regulation had no effect on budget absorption (Mutmainna & Iqbal, 2017; Rifai et al., 2016). This study does not match with the previous research which states that regulation has a significant positive effect on the absorption of the budget (Oktaliza et al., 2020; Pratiwi, N. R. et al., 2023; Ramadhani & Setiawan, 2019).

The results showed that *asta brata* was unable to moderate the influence of budget planning on budget absorption. This means that the better the application of *asta brata* leadership traits cannot encourage or reinforce the positive influence of budget planning on budget absorption. *Asta brata* leadership has been implemented by leaders at PTN BLU Udayana University, this is evidenced by the high answers of respondents related to the *asta brata* variable, which is 99.37%. *Asta brata* has not been optimally applied because there are still respondents who answer with low scores. This is found in one of the faculties who does have problems with leadership. The leader of the faculty pays little attention to his subordinates. This will affect the performance of employees in doing work. *Asta brata* was unable to moderate budget planning for the absorption of *anggaran*, because the leader focused too much on the tasks and problems that occurred in the work environment. This will result in the leader in planning a budget activity cannot be carried out properly and always guided by the previous budget period. The emergence of covid-19 that cannot be predicted in advance has resulted in budget planning being not optimal. Leadership in hinduism is related to ethics. The attitudes and traits possessed by a leader are determinants of whether or not a leader succeeds in running an organization. The qualities possessed by the leader can be perfected by exploring and practicing the teachings of *asta brata*. The results of this study are in accordance with the theory of stewardship. In stewardship theory, principals and stewards have goals that are aligned with organizational goals. This theory views management as a party that is able to carry out the best actions aimed at meeting the needs of stakeholders. The concept of this theory is based on the principle of trust in the party given authority, where management in an organization is seen as a good steward who carries out the duties assigned by his superiors in full responsibility (Alumbida et al., 2016; Lannai & Amin, 2020). Therefore, good or responsible budget planning will result in good budget absorption as well, and vice versa. These results are consistent with the similar study which states that *asta brata* does not affect the performance of the organization, because *Asta Brata* is only a symbolic application and does not have an ethical element and concern for social and community problems (N. P. A. Sari et al., 2023; Sastrawan, 2020). This study does not support the previous findings and which states that budget planning negatively affects budget absorption (Mutmainna & Iqbal, 2017; Rifai et al., 2016).

The results showed that *asta brata* was unable to moderate reinforcing the influence of experience on budget absorption. This means that the better the application of *asta brata* leadership traits cannot increase the positive influence of the experience on budget absorption. *Asta brata* is a basic concept that has been well applied by the respondents, this is evidenced by the high answer of respondents related to the variable *asta brata* which is 99.37%. The absence of the influence of *asta brata* as a moderation variable is due to the fact that the application of *asta brata* has not been maximized. This is shown by the respondents' answers with low scores. The results of this study are in accordance with institutional theory. The theory of institutionalism is a theory that departs from concepts in Sociology that explain how dynamics occur in an organization consisting of a group of human beings. The focus of institutional theory is to consider the process by which structures that include schemes, rules, norms and routines as a guide to behave (Alumbida et al., 2016; Lannai & Amin, 2020). Based on the results of the distribution of respondents, it is known that the majority of employees of PTN BLU Udayana University have high work experience because the dominant has worked for more than 10 years at PTN BLU Udayana University. Therefore, the results of insignificant research between *asta brata* in moderating experience with budget absorption in accordance with institutional theory, namely although ptn BLU Udayana University employees have high work experience and have applied the concept of *asta brata* leadership well, it will not affect the high absorption of the budget. This is because PTN BLU Udayana University

considers more of a process in which the structure includes schemes, rules, norms, and routines as a guide for budget absorption and not caused by employee experience. These results are consistent with the similar study which states that *asta brata* does not affect organizational performance, because *Asta Brata* is only a symbolic application and does not have an ethical element and concern for social and community issues, so the concept of *asta brata* cannot improve social elements such as the influence of experience on budget budgeting (N. P. A. A. Sari et al., 2023; Sastrawan, 2020). These results do not support the other study which states that experience negatively affects budget absorption (Kurniawan & Farhan, 2023; Macinati et al., 2016). The results are also not in accordance with the stewardship theory which states that stewards who already have experience must have good leadership traits to achieve the goals that have been determined by the principal, namely optimal budget absorption.

The results showed that *asta brata* was unable to moderate the influence of regulation on budget absorption. This means that the better the application of *asta brata* leadership traits cannot increase the positive influence of regulation on budget absorption. *Asta brata* is a basic concept that has been well implemented by the respondents. *Asta Brata* has become a habit and trait of *pimimpin* at PTN BLU Udayana University, this is evidenced by the high answer of respondents related to the *asta brata* variable, which is 99.37%. The absence of the influence of *asta brata* as a moderation variable is due to the fact that the application of *asta brata* has not been maximized. This is shown by the respondents' answers with low scores. The *asta brata* factor and regulation do not affect budget absorption because the regulations have been clearly regulated regarding all budget bills of PTN BLU Udayana University for predetermined periods and schedules so that they can be realized. Regulation is one of the norms or rules of law that must be observed. Regulation means controlling human behavior or society with rules or restrictions. Because the budget of PTN BLU Udayana University has been set in budget planning, the concept of *asta brata* and regulation is not a significant factor influencing budget absorption. The results of this study are in accordance with institutional theory. The theory of institutionalism is a theory that departs from concepts in Sociology that explain how dynamics occur in an organization consisting of a group of human beings. The focus of institutional theory is to consider the process by which structures that include schemes, rules, norms and routines as a guide to behave (Alumbida et al., 2016; Lannai & Amin, 2020). These results are consistent with the similar study which states that partial regulation has no effect on budget absorption (Ani et al., 2020; Basri et al., 2021). The results of this study are also in line with the similar research which states that regulation has no effect on budget absorption because the task force is too cautious or seems afraid to execute programs and activities even though the regulations are clear (Mutmainna & Iqbal, 2017; Rifai et al., 2016). These results do not support the other study which states that regulation negatively affects budget absorption (Kurniawan & Farhan, 2023; Macinati et al., 2016). The results are also not in accordance with the stewardship theory which states that stewards who already have regulations must have good leadership traits to achieve the goals that have been determined by the principal, namely optimal budget absorption. Although the results of this study are in line with similar studies that state that partial regulation has no effect on budget absorption, it does not support other studies that state that regulation has a negative effect on budget absorption. The implication of these findings for the development of the scientific field is to enrich understanding of organizational dynamics, especially in the context of budget absorption in higher education institutions. However, it should be acknowledged that this study has limitations, such as focusing on one institution of higher education and may not be able to directly generalize to other institutions. Therefore, it is recommended that future studies take a wider sample and variety of institutions and consider other factors that might affect budget absorption.

4. CONCLUSION

The conclusions in this study are Budget planning has a positive and significant effect on budget absorption, Experience has no significant effect on budget absorption, Regulation has no significant effect on budget absorption, *Asta brata* is unable to moderate strengthening the influence of budget planning on budget absorption, *Asta brata* is unable to moderate regulation on budget absorption. The results of this study show that budget planning is a variable that has a dominant influence on budget absorption. So that to maximize budget absorption, PTN BLU is advised to maximize budget planning more effectively and efficiently such as preparing work plans and budgets by paying attention to the principles of efficiency, effectiveness, transparency, and accountability, as well as implementing programs that are in sync with executive performance. The preparation of budget planning is not only guided by the previous period, but it is also necessary to think about the innovation of future activities if there are conditions such as the Covid-19 pandemic, the budget can be realized properly.

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