

## **Boosting budget absorption: How organizational commitment enhances budget implementation in Indonesian local government**

**La Ode Muhammad Saum Fasihu<sup>1\*</sup>, Safaruddin<sup>1</sup>, Muhammad Zaikin<sup>1</sup>, Mutmainnah<sup>1</sup>, Nurul Emil Safitri<sup>2</sup>**

Universitas Halu Oleo, Kampus Hijau Bumi Tridharma, Anduonohu, Kec. Kambu, Kota Kendari, Sulawesi Tenggara 93232 Indonesia  
Universitas Negeri Makassar, Jl. Andi Pangerang Pettarani, Kelurahan Tiding, Kecamatan Rappocini, Kota Makassar, Sulawesi Selatan, Indonesia  
e-mail: saumfasihu@uho.ac.id

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### **ABSTRACT**

This study aims to analyze the moderating effect of organizational commitment on budget implementation and absorption in Regional Apparatus Organizations in Southeast Sulawesi Province. The study population comprised all civil servants within the 30 Regional Apparatus Organizations in Southeast Sulawesi Province. Purposive sampling was employed to select participants based on their roles, knowledge, and experience. The sample criteria targeted five key leadership figures from each organization: the Head of Service, Secretary, Head of the Financial Subsection, Head of the Planning Subsection, and Treasurer. Consequently, a total sample of 150 respondents was obtained for this study. Data were collected using questionnaires from October to December 2024. The analysis was conducted using the SPSS 26 PROCESS macro (Version 4.3). The data analysis shows that budget implementation positively and significantly affects budget absorption. Organizational commitment significantly moderates budget implementation and absorption.

**Keywords:** Budget implementation, Budget absorption, Organizational commitment

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RESEARCH & PUBLISHING



### 1. INTRODUCTION

In the context of global economic uncertainty following the pandemic, the effectiveness of budget management has become a strategic issue in the public and private sectors. The phenomenon of low-budget absorption in various organizations, particularly in developing countries, suggests an imbalance between optimal budget planning and implementation. Budget performance is assessed based on whether the budget targets are achieved. Budget absorption effectiveness is a key indicator of the success of regional and national financial management. Budgets that are not optimally absorbed reflect bureaucratic inefficiency and indicate the government's failure to deliver public benefits and services to the community. The reality on the ground shows that many government organizations, both at the central and regional levels, still face chronic challenges in absorbing their budgets.

Low-budget absorption in local governments is an ongoing annual problem. Budget absorption tends to be low in the first half of the year, increasing sharply towards the end, which directly impacts performance quality. Local governments are crucial components of the governance system. When performing their functions, local governments must prioritize the interests of the community. The trust placed in local governments by the community must be balanced with effective and efficient performance. See Figure 1.

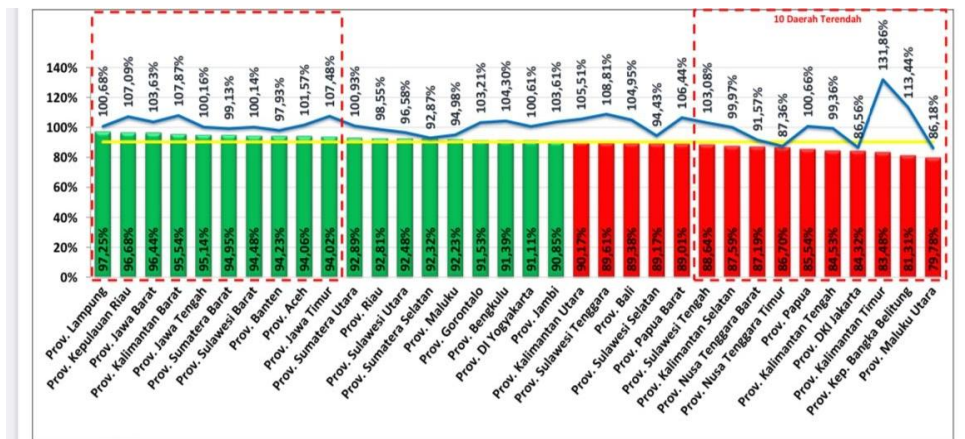


Figure 1: Percentage of Provincial Budget Absorption Throughout Indonesia for Fiscal Year 2023

Source: [www.rri.co.id](http://www.rri.co.id)

The Southeast Sulawesi Provincial Government is an institution that uses budget performance benchmarks, measured by budget absorption, to drive its organization. Based on the results of a national budget absorption evaluation, Southeast Sulawesi Province ranks 22<sup>nd</sup> in Indonesia for provincial budget revenue realisation with 89.6%. However, budget absorption in the province remains slow and is considered suboptimal, resulting in low absorption and potentially negatively impacting the economy.

This study focuses on analyzing the causal relationship between budget implementation and budget absorption, considering the critical role of organizational commitment as a moderating variable. While effective budget implementation encompasses strategic planning, realization monitoring, and performance evaluation, previous research has often overlooked organizational psychological factors such as employee commitment. Indeed, organizational commitment can strengthen the relationship between technical budget implementation and the final outcome of fund absorption by aligning individual goals with the organization’s financial vision (Isnurhadi, 2023).

Recent empirical findings show that organisations with high levels of commitment tend to have 18–22% better budget absorption than organisations with low commitment, even though they use similar

budgeting systems and procedures. This indicates that technical success in budget implementation is insufficient without support from underlying organizational behavioral factors. A quantitative approach was chosen because it enables the objective measurement of key variables and the testing of causal relationships through statistical analysis, which is difficult to achieve using qualitative methods. Previous research has revealed several research gaps, particularly the limited number of studies that simultaneously integrate the technical aspects of budget management with organizational psychological factors. Most previous studies have focused solely on procedural aspects, such as regulatory compliance and internal control systems, without considering the dimensions of organizational commitment as a determining factor. This study aims to fill this gap by examining the moderating role of organizational commitment in this relationship using interaction analysis and providing evidence-based practical recommendations to improve budget management effectiveness.

Extensive research has been conducted on the influence of budget implementation on budget absorption. For example, [Sari and Pradnyani \(2016\)](#) found that budget implementation significantly impacts budget absorption in local government organizations. Similarly, [Dewi \(2019\)](#) showed that better budget implementation leads to higher budget absorption rates. However, these studies generally only examine the direct relationship between budget implementation and absorption, without considering other factors that may influence the strength of this relationship. One important factor thought to moderate this relationship is organizational commitment. According to [Mowday, Porter, and Steers \(1982\)](#), organizational commitment can increase the effectiveness of policy implementation, including budget implementation. Organizational commitment is believed to strengthen the influence of budget implementation on budget absorption, but few studies have explicitly examined its moderating role of organizational commitment in this context.

This is in line with the research conducted by [Sulistiyowati and Habiburrochman \(2020\)](#), who stated that organizational commitment is rarely studied as a moderating variable in the relationship between budget implementation and absorption. Another study by [Widaningsih \(2017\)](#) suggested that further research consider internal organizational factors, including commitment, which can strengthen or weaken the relationship between budget implementation and absorption. Therefore, research on the effect of budget implementation on absorption with organizational commitment as a moderating variable is limited and needs to be expanded. Research on this aspect is expected to provide theoretical and practical contributions to efforts to improve budget management effectiveness.

## **2. LITERATURE REVIEW**

### **2.1 Goal Setting Theory**

Goal-setting theory was proposed by Edwin Locke in 1960. According to [Locke and Latham \(2006\)](#), to improve individual performance, goals must be set by the individual. Organizations provide opportunities for employees to participate in goal setting. This theory explains the relationship between goal-setting and work performance. Goal-setting theory explains that individuals have needs that can be assessed and considered goals to be achieved ([Haya et al., 2022](#)). High organizational commitment further encourages individuals to strive harder to achieve their goals. Employees/staff who are given the opportunity to participate in goal setting will strive harder to achieve maximum performance ([Thian, 2021](#)).

### **2.2 Budget Absorption**

Budget absorption is the ability of the Regional Government to implement programs and activities in accordance with the budget agreed upon with the Regional People's Representative Council (DPRD) ([Jumriani, 2018](#)). The success of budget absorption is assessed by the conformity between budget realization and the physical achievements of completed work, assuming that these physical achievements are in line with the planned targets. Budget absorption is not only seen from the nominal amount used but also through measures of efficiency and effectiveness of budget utilization. According to [Halim \(2014\)](#), budget absorption is the achievement of measures that must be achieved during a certain period

of time and reviewed at a certain time (budget realization). Furthermore, Bastian (2019) states that budget absorption is the process of implementing everything that has been planned and budgeted by public organizations to realize public welfare. In society, this term is better known as budgetary disbursement. Because what is being assessed is a government entity or the public sector, expenditure absorption is considered budget realization, as recorded in the Expenditure Recognition Report for a certain period.

### 2.3 Budget Implementation

Ramdhani et al., (2017) define budget implementation as an effort to realize the budget planning that has been prepared. Furthermore, according to Salwah (2019), budget implementation is a crucial stage in the implementation of activities, meaning that the implementation of programs and annual operational plans that have been submitted in the budget must be carried out appropriately and in accordance with applicable regulations. Essentially, the concept of budget implementation is not merely recording revenue and expenditure but rather a control process to ensure that public funds are used economically, efficiently, and effectively in accordance with laws and regulations. Based on these definitions, it can be concluded that budget implementation is a follow-up process that follows the determination of budget planning, where the implementation of program activities is carried out by referring to the established regulations.

### 2.4 Organizational Commitment

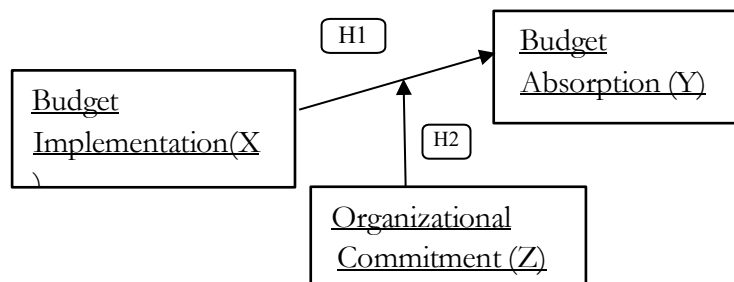
Organizational commitment reflects employee loyalty in participating in the goal of supporting its members. Employees who are highly committed to a government institution prioritize the interests of the organization over their personal interests. This drives them to achieve the budget targets set by their work units, which ultimately influences the effectiveness of budget absorption (Nurbaverischa et al., 2024). Organizational commitment is conceptually defined as the psychological force that drives an employee to maintain their membership in an organization, characterized by acceptance of the organization's values and goals, as well as a willingness to exert high effort on behalf of the organization. This concept is often viewed as a multidimensional construct encompassing affective commitment (emotional attachment), continuance commitment (consideration of the losses incurred by leaving), and normative commitment (a sense of obligation to remain).

### 2.5 Framework

The conceptual framework demonstrates the relationship between the variables studied in accordance with problem formulation. This study considers three variables: budget implementation (X), organizational commitment (Z), and budget absorption (Y). Based on this explanation, the hypotheses and conceptual framework for this study are presented in Figure 2.

H1: Implementation has a significant effect on budget absorption

H2: Organizational commitment moderates the relationship between budget implementation and budget absorption.



**Figure 2: Framework**

### 3. METHOD

This study is a quantitative study that uses the survey method with a causal technique. The study population comprised all civil servants within the 30 Regional Apparatus Organizations in Southeast Sulawesi Province. Purposive sampling was employed to select participants based on their roles, knowledge, and experience. The sample criteria targeted five key leadership figures from each organization: the Head of Service, Secretary, Head of the Financial Subsection, Head of the Planning Subsection, and Treasurer. Consequently, a total of 150 respondents were included in this study. Data were collected using a questionnaire. Data were collected by distributing questionnaires to local government officials. Data were analyzed using the SPSS 26 PROCESS macro (version 4.3).

### 4. RESULT AND DISCUSSION

The respondent characteristics in this study included education level, age, and length of service. Data were obtained from questionnaires distributed to 150 respondents from 30 Regional Government Organizations (OPOs) in Southeast Sulawesi Province (see Table 1).

**Table 1: Respondent Characteristics**

Respondent Characteristics	Category	N (%)
Level education	Bachelor degree)	94 (63)
	Master (S2)	53(35)
	Doctorate (S3)	3(2)
	<b>Amount</b>	<b>150 (100)</b>
Age	30–50 year	110(73)
	>50 years	40(27)
	<b>Amount</b>	<b>150 (100)</b>
Long Work	6-10 years	5(3)
	11-15 year	57(38)
	> 15 years	88(59)
	<b>Amount</b>	<b>150 (100)</b>

Before the questionnaire was distributed to the respondents, data quality testing was conducted using the research instrument. The results of the validity and reliability tests showed that all indicators in the budget implementation, budget absorption, and organizational commitment variables submitted to respondents were valid because the calculated correlation value exceeded the table correlation value. Furthermore, the questionnaire used was proven reliable, with Cronbach's alpha values for each research variable above 0.60 (see Table 2).

**Table 2. Validity and Reliability Test Results**

Variable	Indicator variable	Items	Correlation Coefficient	Desc	Cronbach Alpha	Desc
Budget Implementation (X) Wirastuti , (2023)	Alignment of Planning with Budget Implementation	BI1	0,489	Valid	0,631	Reliabel
		BI2	0,655			
	Effectiveness of Budget Implementation	BI3	0,733	Valid	0,749	Reliabel
		BI4	0,777			
	Budget Implementation Efficiency	BI5	0,720	Valid	0,712	Reliabel
		BI6	0,744			
		BI7	0,669			

<b>Organizational Commitment (Z)</b>  <b>(Krisnawati dan Suartana, 2017)</b>	A Strong Desire to Remain a Member of the Organization	OC1	0,660	Valid	0,640	Reliabel
		OC2	0,619			
		OC3	0,643			
	A Strong Willingness to Work Hard for the Organization	OC4	0,443	Valid	0,602	Reliabel
		OC5	0,402			
		OC6	0,543			
	Strong Belief in and Acceptance of Organizational Values and Goals	OC7	0,679	Valid	0,621	Reliabel
		OC8	0,689			
<b>Budget Absorption (Y)</b>  <b>(Zarinah, 2015)</b>	Comparison of Budget Realization with Budget Absorption Targets	BA1	0,822	Valid	0,799	Reliabel
		BA2	0,756			
	Quarterly realization	BA3	0,554	Valid	0,682	Reliabel
		BA4	0,762			
	Consistency in Program/Activity Implementation	BA5	0,771	Valid	0,734	Reliabel
		BA6	0,720			
	Punctuality/Absorption Schedule Every Month	BA7	0,732	Valid	0,743	Reliabel
		BA8	0,770			

#### 4.1 Hypothesis Testing

Moderation analysis using the SPSS PROCESS macro showed that the regression model was significant ( $p < 0.05$ ). This means that the model can explain the variation in budget absorption variables well based on budget implementation, organizational commitment, and the interaction between the two.

**Table 3. Results of the Coefficient of Determination Test**

Modal Summary			
R	R-sq	F	p
.5462	.2991	12.0986	.0000

Table 3 shows that the multiple correlation coefficient is indicated by the  $R^2$  value obtained in this study: 0.5462 or 54.62%. This indicates that budget absorption is influenced by budget implementation and organizational commitment. The remaining 45.38% is influenced by variables that were not studied in this study. See Table 4.

**Table 4. Moderated Effect Result**

Model				
	coeff	se	t	p
<b>Constant</b>	.0806	.0377	54.1764	.0000
<b>X</b>	.0626	.0689	14.7077	.0000
<b>Z</b>	.0553	.0138	11.8299	.0021
<b>Int_1</b>	.0896	.0324	17.9005	.0009

#### 4.2 Main Effect

The coefficient of the budget implementation variable is 0.626, with a significance level of  $p < 0.05$ , indicating that budget implementation has a significant positive effect on budget absorption. In other words, a one-unit increase in X will increase the value of Y by 0.62 units when the moderator value is at the average (mean). The moderator variable of organizational commitment also has a significant positive effect of 0.553 ( $p < 0.05$ ) on budget absorption. This explains that the higher the value of organizational commitment, the value of budget absorption also tends to increase, regardless of the value of budget implementation.

### 4.3 Moderation

The interaction coefficient between budget implementation and organizational commitment is 0.894 with  $p < 0.05$ , indicating a significant moderating effect. In other words, the relationship between X and Y is not constant but depends on the value of the moderator variable. As organizational commitment increases, the influence of budget implementation on budget absorption becomes stronger, as indicated by the increasing slope of the relationship line between budget implementation and budget absorption at high levels of organizational commitment.

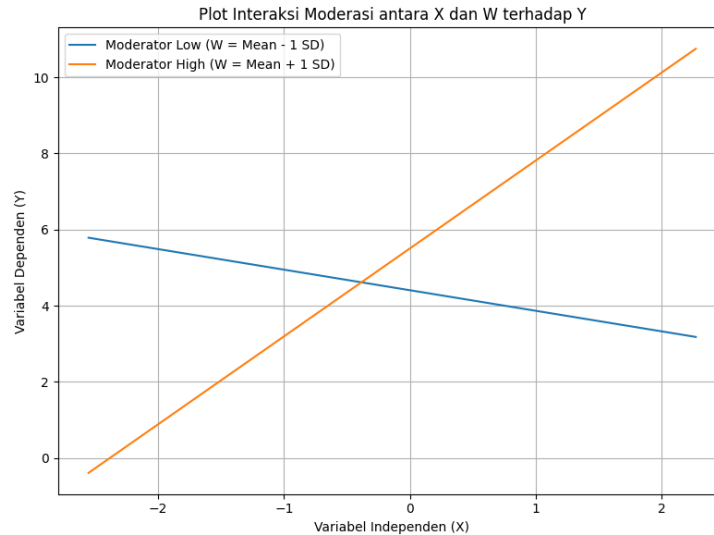


Figure 3: Plot of Moderation Interaction Between X and Z Against Y

The interaction plot depicts the relationship between budget implementation (X) and budget absorption (Y) at two levels of the organizational commitment variable (Z): (1) Red line (Z height = Mean + 1 SD): The effect of budget implementation on budget absorption is very strong and positive, with a steep slope. This indicates that improved budget implementation will result in greater increases in budget absorption when the moderator value of organizational commitment is high; (2) Blue line (low Z = Mean - 1 SD): The effect of budget implementation on budget absorption is weaker or almost flat. This means that the value of budget implementation has less influence on budget absorption when the organizational commitment moderator is low.

This plot visually emphasizes that the value of the organizational commitment moderator variable changes the strength of the relationship between budget implementation and absorption, indicating significant moderation. The results of this moderation analysis consistently support the hypothesis that organizational commitment moderates the relationship between budget implementation and absorption. Strategies to improve implementation variables to effectively influence budget absorption must consider the value of organizational commitment to achieve optimal results.

### 4.4 Budget Implementation Affects Budget Absorption

From the results of the data analysis that has been carried out, it shows that budget implementation has a positive and significant effect on budget absorption. Successful budget implementation often begins with careful and well-structured planning. A clear implementation plan helps guide the appropriate use of activity budgets, thereby increasing budget absorption. Meanwhile, the indicator with the lowest average score is the third indicator, budget implementation efficiency. Despite having the lowest score among the other indicators, budget implementation efficiency is classified as very good. This indicates that budget funds have been used as effectively as possible to achieve desired results. Efficient budget implementation suggests that organizations are more capable of achieving their objectives in accordance with their plans. This can enhance organizational effectiveness and naturally support better budget absorption.

The findings of this study confirm the theoretical proposition that the quality of budget implementation, characterized by administrative process efficiency and accelerated physical realization of activities, is a fundamental prerequisite for optimal budget absorption. The results show that the budget implementation variable has a positive and significant effect on the absorption level. These findings align with those of previous research by [Setyaningrum \(2020\)](#) and [Darmawan & Prihatiningtyas \(2021\)](#), which emphasized that bottlenecks in the procurement process, fund disbursement, and procurement of goods or services are the primary obstacles hindering the pace of absorption, particularly in the early quarters. However, this study not only confirms this but also adds nuance. It was found that the influence is not perfectly linear. In organizations with inadequate planning, accelerated implementation can lead to inefficiency and absorption that is purely physical, meaning that funds are absorbed but the expected outputs and outcomes are not achieved. This reinforces [Smith's \(2018\)](#) argument that implementation efficiency must go hand-in-hand with planning quality for budget absorption to be meaningful.

#### **4.5 Organizational Commitment Moderates the Effect of Budget Implementation on Budget Absorption**

Data analysis revealed that organizational commitment acts as a moderating variable that influences the relationship between budget implementation and absorption. This finding indicates that organizational commitment significantly strengthens the relationship between budget implementation and absorption in the Regional Apparatus Organizations of Southeast Sulawesi Province. In other words, the higher the level of organizational commitment in the Regional Apparatus Organizations of Southeast Sulawesi Province, the greater the influence of budget implementation on budget absorption is. In general, organizational commitment can be understood as an employee's attachment to the organization where they work. This commitment is crucial for maintaining competent human resources in the organization ([McNesee Smith, 1996](#)). High commitment encourages officials and employees to work harder and more efficiently in budget implementation. When organizational members feel a strong sense of responsibility for achieving goals, they tend to be more dedicated to completing tasks and ensuring that budget absorption reaches an optimal level. Organizational commitment also makes the decision-making process transparent and objective, thus encouraging wiser budgetary use. Smart decisions directed at organizational goals can help achieve more optimal budget absorption. This is in line with the research conducted by [Patiran and Bonsapia \(2021\)](#), who stated that organizational commitment strengthens the influence of budget implementation on budget absorption.

Theoretically, this study enriches the regional financial management model by incorporating behavioral variables (organizational commitment) as factors that moderate the technical relationship between budget implementation and absorption in the following ways. Overall, these findings enrich our understanding of public sector budgeting dynamics. Organizational commitment is not merely a companion variable but a conditioning factor that determines the extent to which the potential for budget implementation efficiency can be converted into tangible absorption. This study confirms that behind the budget figures, there are human and organizational cultural elements that hold the key to success.

## **5. CONCLUSION**

Budget implementation positively and significantly impacts budget absorption in the Regional Apparatus Organizations of Southeast Sulawesi Province. This indicates that the better the budget implementation, the more optimal the budget absorption. Organizational commitment significantly moderates the relationship between budget implementation and absorption. This means that the positive effect of budget implementation on budget absorption is stronger when organizational commitment within the work unit is high. High commitment encourages employees and officials to be more dedicated and responsible, resulting in smooth budget implementation and increased budget absorption. This conclusion emphasizes the importance of not only the technical aspects of budget implementation, but

also organizational psychological factors such as employee commitment in increasing the success of budget absorption

#### **Ethical Approval**

Not Applicable

#### **Informed Consent Statement**

Not Applicable

#### **Authors' Contributions**

LOMSF contributed to the conceptualization, research design, and supervision of this study. He also served as the corresponding author and coordinated the overall research processes. S contributed to the methodology, data collection, and data analysis. MZ assisted with instrument development, literature review, and data interpretation. M contributed to the validation of the research findings and the preparation of the manuscript draft. NES provided support for editing, reference management, and final proofreading of the manuscript.

#### **Disclosure Statement**

The Authors declare that they have no conflict of interest

#### **Data Availability Statement**

The data presented in this study are available upon request from the corresponding author for privacy.

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#### **Notes on Contributors**

##### **La Ode Muhammad Saum Fasihu**

La Ode Muhammad Saum Fasihu is affiliated with Universitas Halu Oleo

##### **Safaruddin**

Safaruddin is affiliated with Universitas Halu Oleo

##### **Muhammad Zaikin**

Muhammad Zaikin is affiliated with Universitas Halu Oleo

##### **Mutmainnah**

Mutmainnah is affiliated with Universitas Halu Oleo

##### **Nurul Emil Safitri**

Nurul Emil Safitri is affiliated with Universitas Negeri Makassar

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