

THE ROLE OF THE OCEAN PERSONALITY MODEL IN MODERATING THE DETERMINANTS ON THE QUALITY OF LOCAL BUDGET UTILIZATION

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ABSTRACT

This study aims to determine the effect of human resource competence, organizational culture, and internal control on the quality of budget utilization with the OCEAN personality model as a moderating variable at the Makassar Public Health Center .

This research method is quantitative with a descriptive approach. The population and sample in this study were financial managers at the Makassar Public Health Center. The sampling technique used was purposive sampling. Respondents in this study were financial managers at health centers in 15 districts of Makassar City. The data used in this study is primary data obtained from respondents through a questionnaire survey. This study uses multiple linear regression analysis and moderated regression analysis (MRA) with an analytical approach.

The results showed that the competence of human resources, organizational culture, and internal control affect the quality of budget utilization. Furthermore, the OCEAN personality model is able to moderate the competence of human resources and organizational culture on the quality of budget utilization, while the OCEAN personality model is not able to moderate internal control over the quality of budget utilization.

INTRODUCTION

In some areas, the budget has a very important role for the operationalization of development as the main form of financial planning. Allen & Tommasi (2001) stated that most government policies cannot be carried out without a budget so that control is needed for efficient use of resources in accordance with the priorities that have been set. Simson et al. (2011) stated that it is important to monitor the results of the use of the budget as an effective form of budget accountability and to gain an understanding of how the public budget has been utilized as well as how it contributes to government policy. Thus, the government concentrates on using the budget to improve the standard of living of the community, including being able to create quality and quality public health levels (Majid & Saputra, 2020).

To improve the quality of health services, the government is obliged to ensure that existing financial resources must be utilized to the maximum, both at the Health Office and at the Puskesmas. Resources are assets that must be continuously considered to obtain benefits that have good results, so that they can develop organizations in various societal demands and the times (Jamaluddin et al., 2017). In this case, the effort to support the achievement of organizational goals is to have competent human resources (Idward et al., 2018). Competent resources will work with all their knowledge and abilities that will be useful for achieving organizational goals (Putri et al., 2017).

In order to achieve organizational goals, one factor that is suitable to be applied in an organizational environment is organizational culture because it can help the performance of public organizations and create a level of motivation for employees to give their best abilities. So to implement a relevant organizational culture in an organization, it is necessary to have the support and participation of all members within the scope of the organization (Jamaluddin et

al., 2017). This is because organizational culture is related to the subjective aspect of a person in understanding what is happening in the organization and regulating behavior patterns that have become a role model for all members of the organization in order to create an ethical environment so that employees tend to obey company regulations (Trang, 2013).

According to Oktaviyanti et al. (2017), in addition to organizational culture, there are other factors to creating an organization, namely control. Majid (2019) stated that control is one important aspect that supports the success of regional autonomy. Control is a mechanism carried out by local governments to ensure the implementation of management systems and policies properly so that organizational goals can be achieved. Internal control is one form of control that can be obtained from a coordinated structure that is useful for leaders to prepare financial reports more carefully in order to prevent fraud and secure organizational assets (Soleman, 2013). Therefore, it is necessary to pay attention to the components of internal control in order to minimize the negative impact on the organization, especially those related to state finances (Majid et al., 2020).

The results of Octariani et al. (2017); Sumampow et al. (2017); Oktavia & Rahayu (2019) found that there was an influence between human resource competence on budget quality, while Ningrum (2018) and Sukmaningrum & Harto (2012) stated that human resource competence had no effect on the quality of local government budgets. Krishna & Saheb (2019) found that organizational culture is able to influence the use of the health department's budget, this is because a strong organizational culture will improve employee performance which has an impact on the completion of mandated tasks (Prakoso et al., 2017). However, Priagung & Mafudi (2016) and Malik (2013) found that organizational culture has no effect on budgets in SKPD because of the weakness of employees in the character of innovation and the courage to take risks. Research conducted by Afriyanto (2020) and Setiawan & Soleh (2021) states that internal control affects the financial performance of the agency. Indriasih (2014) also found that internal control is one of the main causes of weaknesses in organizational financial quality because even though good internal control is implemented but not yet effective, it will result in less information.

Judging from the problems and differences between previous studies in the form of human resource competencies related to behavior, be it the behavior of individual budget makers, behavior in the organizational environment, and actions from superiors as a form of control in the organization, financial management is based on the nature and personality of employees. It is important to maximize employee performance in producing quality budget utilization. Efforts to achieve this is done by developing aspects of the personality of employees. This aspect is developed through the concept of personality which is often used in various researches on organizational behavior and is often associated with individual performance or achievement (Purnomo & Lestari, 2010). One of the models that is often used in explaining the nature, character or part of an individual's personality dimension is the OCEAN personality (Wicaksono & Surjanti, 2016). OCEAN personality shows the existence of 5 (five) main personality dimensions in individuals (Luthans, 2006). Through a review of this unique personality, it is hoped that it can contribute to the competence of human resources, organizational culture, and internal control in its influence on the quality of budget use.

Goal setting or goal setting theory was originally proposed by Locke et al. (1981). This theory states that there must be targeting so that individuals are able to improve performance according to the vision and mission of the organization. Goal setting theory in this study is used to explain individual actions in realizing the expected goals. Each organization has set targets established in the budget plan to achieve targets according to the organization's vision and mission. Hartono & Murniati (2020) stated that the involvement of individuals in achieving organizational targets must be competent in carrying out tasks. Goal setting theory implies that

individuals are committed to achieving their goals (Robbins & Judge, 2008). If a person has the will to achieve goals, it will affect actions and consequences (Brownell, 1982).

Stewardship theory suggests that individual behavior can be patterned so that they are able to work together in an organization and prioritize common interests over individual interests and are always willing to serve (Davis et al., 1997). Stewardship theory is a theory composed of philosophical assumptions regarding human nature which are basically trustworthy, have responsibility, integrity and have an honest nature (Said, 2015). Stewardship theory can be applied to public sector organizations such as government and other non-profit organizations (Pilander et al., 2018). This theory assumes that there is a relatively strong relationship between satisfaction and success that occurs in an organization (Suwandi et al., 2021). Stewardship theory can be used as an accountability mechanism in supervising and monitoring the use of a good budget in order to achieve the expected organizational goals (Cribb, 2006)

Majid (2019) stated that the budget is a statement regarding the estimated performance to be achieved over a certain period of time and is expressed in financial measures. This confirms that the budget is a document containing work estimates presented in monetary terms in a certain period of time. Liawan (2018) defines the budget as a plan that will be used as a guideline for implementing regional finances in achieving the aspired goals. Hansen & Mowen (1999) mention that the budget is the main tool as a description of a plan to be implemented and then evaluated the efforts made to achieve results as a form of controlling activities in the organization. So that the budget is also a managerial plan for action to facilitate the achievement of organizational goals (Mardiasmo, 2004). Budget utilization by Nawawi (2012) is a recording of the results achieved in carrying out special functions for an activity during a certain period.

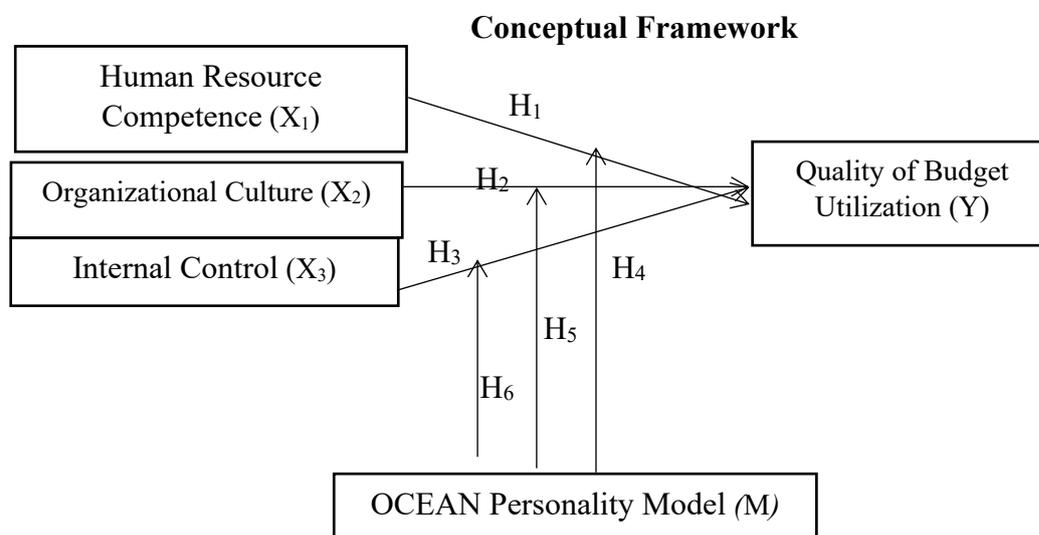
Suhardjo (2019) states that in public organizations, the urgency of the role of human resources emphasizes the ability to provide the best service so as to provide satisfaction that will give the reputation of the best performance in the community. Competence is an individual characteristic that can be demonstrated through knowledge, skills, and abilities in him to complete the work assigned to him (Hevesi, 2005). Human Resource Competence is the ability of members or individuals in carrying out jobdesk according to their respective functions and roles in the organization and becomes a benchmark for the success of an organization in achieving the goals that have been set.

In organizations, human resources take an important role as planners in every activity in it (Jamaluddin et al., 2017). Human resources or individuals need an environment that will configurate the character to be directed to act according to norms that have been recognized as valid to be used as guidelines. Individuals who are within the scope of the organization seek to determine and form something that is fair for the interests of the parties involved, so that it does not have an impact on the attitudes and behavior of each individual where the individual finds his identity, such as values, assumptions, beliefs, hopes, and others (Koesmono, 2005). The application of an appropriate organizational culture in an organization requires full participation and support from all components involved in an organization.

Control is a mechanism that is applied both to protect the company from risks and to minimize the impact of these risks on the company if at any time the risk occurs (McLeod & Schell, 2008). Meanwhile, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control, internal control is a series of actions that cover all processes that occur within the organization that are influenced by the board of directors, management, and other personnel designed to provide assurance of the feasibility of achieving operational-related objectives, reporting, and compliance. Agoes (2012) management is responsible for designing and implementing the five elements of the internal

control system to achieve the three objectives of internal control, namely the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

The OCEAN Personality Model or often referred to as the big five personality models shows that there are five main personality traits in individuals, namely Openness to experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism (Luthans, 2006). According to McCrae & Costa (1997) human personality consists of five factors and humans tend to have one of the personality factors as the dominant factor. The OCEAN Personality Model is considered to provide a comprehensive theoretical framework that aims to measure and determine a person's personality (Kalshoven et al., 2011). Pervin et al. (2012) stated that the OCEAN personality model can be used in various research methods and is considered genetically based, relatively stable and can be applied across any culture. Personality has been used as a guide for researchers to continue research on the OCEAN personality model concluding that this personality model is needed by individuals who want to be successful in business organizations (Salter et al., 2010).



METODE PENELITIAN

The type of research used in this study is quantitative research that uses numbers with primary data sources. Calculations using statistics with the research location at the Makassar City Health Center.

The population in this study were all Public Health Centers in Makassar City, amounting to 46 health centers. Sampling was done by purposive sampling method according to the criteria. Therefore, the sample in this study amounted to 15 districts using primary data.

The data collection method used in this study was to distribute questionnaires which were then filled out by respondents. The data collection technique was carried out by distributing questionnaires to respondents, namely the financial manager/salary treasurer and the head of the Makassar City Health Center.

The data processing technique in this study used the SPSS program and data analysis used descriptive statistical tests, data quality tests, classical assumption tests, and hypothesis testing, as well as moderating regression tests.

RESULT AND DISCUSSION

Based on the results of this research conducted at health centers in 15 sub-districts of Makassar city in 2022 obtained:

Tabel 1. Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,676 ^a	,457	,418	1,179

Source: SPSS output (2022)

Based on Table 1, the adjusted r square value is 0.418 shows that 41.8% of the quality of budget use is influenced by the variables of human resource competence, organizational culture, internal control and 58.2% is influenced by other variables not been studied.

Tabel 2. F test – Simultan test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	102,079	3	34,026	11,514	,000 ^b
Residual	121,165	41	2,955		
Total	223,244	44			

Source: SPSS output (2022)

Based on Table 2, the F test result is 11.514 with a significance level of 0.000 which is smaller than 0.05, where the calculated F value is 11.514 > F table 2.83 (df1 = 4-1 = 3 and df2 = 45-4 = 41). This means that the variables of human resource competence, organizational culture, and internal control together have an effect on the quality of budget utilization.

Tabel 3. t test – Parsial test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,812	4,077	,935		,355
1 Human Resource Competence	,444	,109	,498	4,077	,000
Organizational Culture	,278	,120	,287	2,324	,025
Internal Control	,399	,167	,279	2,393	,021

a. Dependent Variable: Quality of Budget Utilization
 Source: SPSS output (2022)

Based on Table 3, it can be seen that the human resource competency variable has a t-value of 4.077 > a t-table value of 2.019 (sig. = 0.05 and df = 41) and a significance level of 0.000 < 0.05 then H1 is accepted. This means that the competence of human resources has a positive and significant effect on the quality of budget use.

Based on Table 3, it can be seen that the organizational culture variable has a t-value of 2.324 > a t-table value of 2.019 (sig. = 0.05 and df = 41) and a significance level of 0.025 < 0.05 then H2 is accepted. This means that organizational culture has a positive and significant effect on the quality of budget utilization.

Based on Table 3, it can be seen that the internal control variable has a t value of 2.393 > a t-table value of 2.019 (sig. = 0.05 and df = 41) and a significance level of 0.022 < 0.05 then H3 is accepted. This means that internal control has a positive and significant effect on the quality of budget utilization.

Moderated Regression Analysis (MRA)

Table 4. T test – Parsial test result MRA

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	35,263	54,450		,648	,521
Human Resource Competence	6,010	3,702	2,668	3,065	,004
Organizational Culture	-5,786	3,483	-2,569	-2,494	,017
Internal Control	2,520	3,812	1,119	,661	,513
OCEAN Personality Model	1,362	4,490	,604	,303	,763
X1_M	,046	,032	3,010	2,328	,025
X2_M	,073	,035	3,875	2,125	,040
X3_M	,015	,035	,588	,436	,665

a. Dependent Variable: Quality of Budget Utilization

Source: SPSS output (2022)

Based on the results of the analytical test of MRA in Table 4, it shows that the moderating variable X1_M has a t-test value of 2.328 > t-table value of 2.026 (sig. = 0.05 and df = n-k, which is 45-8 = 37) and a significance level of 0.025 < 0.05, then H4 is accepted. This shows that the OCEAN personality model variable is a variable that is able to moderate the relationship between human resource competence variables and the quality of budget utilization.

Based on the results of the analytical test of MRA in Table 4, it shows that the moderating variable X2_M has a t-test value of 2.125 > t table value of 2.026 (sig. = 0.05 and df = 37) and a significance level of 0.040 < 0.05 then H5 is accepted. This shows that the OCEAN personality model variable is a variable that is able to moderate the relationship between organizational culture variables and the quality of budget utilization.

Based on the results of the analytical test of MRA in Table 4, it shows that the moderating variable X3_M has a t count value of 0.436 < t table value of 2.026 (sig. = 0.05 and df = 37) and a significance level of 0.665 > 0.05 then H6 is rejected. This shows that the OCEAN personality model variable is not able to moderate the effect of internal control on the quality of budget utilization.

Table 5. Hypothesis Testing Results

Hypothesis	Statement	Results
H ₁	Human resource competence has a significant positive effect on the quality of budget utilization	Accepted
H ₂	Organizational culture has a significant positive effect on the quality of budget utilization	Accepted
H ₃	Internal control has a significant positive effect on the quality of budget utilization	Accepted
H ₄	The OCEAN personality model moderates the effect of human resource competence on the quality of budget utilization	Accepted
H ₅	The OCEAN personality model moderates the influence of culture on the quality of budget utilization	Accepted

H ₆	The OCEAN personality model moderates the effect of human internal control on the quality of budget utilization	Rejected
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Discussion

The Influence of Human Resource Competence on the Quality of Budget Utilization

Based on the results of the regression analysis obtained t-test $4.077 > t\text{-table } 2.019$ and a significance level of 0.000 which is smaller than 0.05, then the competence of human resources has a significant and positive effect on the quality of budget utilization. This shows that the more competence possessed by human resources in financial management of Puskesmas, it will further improve the quality of budget utilization.

These results are in accordance with the goal setting theory which focuses on identifying types of goals so that individuals can grow the ability to work in accordance with the organization's vision and mission that focuses on improving the quality of budget utilization for the benefit of the community in accordance with the agency's vision and mission. Stewardship theory also explains the relationship between superiors and subordinates which is not only for the benefit of the leader, but also for the benefit of the organization which is formed on the assumption of human nature which is essentially trustworthy, acts according to their responsibilities, has integrity, and is honest, so that humans work for the common good (Jefri, 2018).

Financial management at the Public Health Center is actually supported by competent resources because it aims to carry out functions in achieving organizational goals effectively and efficiently. (Oktavia & Rahayu, 2019). Octariani et al. (2017) found that there is an influence between the competence of human resources on the quality of the SKPD budget, so that the more qualified the human resources, the more qualified the utilization of the SKPD budget. In line with Sumampow et al. (2017) that the competence of human resources has a positive and significant effect on the use of the budget at the Department of Industry and Trade. This result is different from Ningrum (2018) which states that human resource competence has no effect on the quality of the budget produced by local governments.

The Influence of Organizational Culture on the Quality of Budget Utilization

Based on the results of the regression analysis test obtained t-test $2,324 > t\text{-table } 2,019$ and a significance level of 0.025 which is smaller than 0.05. Then the organizational culture has a significant and positive effect on the quality of budget utilization. This shows that the better the organizational culture in a public health center, the better quality of budget utilization.

This study is in accordance with the goal setting theory, where organizational culture is considered capable of influencing the quality of budget utilization because it considers that individual behavior is regulated by the place where the individual performs his duties in achieving the work goals to be achieved (Firana & Abbas, 2020). Meanwhile, in stewardship theory also explained that basically culture in organizations is related to concepts that include behavioral, psychological mechanisms in the form of motivation, and situational mechanisms that include cultural differences (Jefri, 2018). Both of these theories explain that financial managers as trustees in financial management act in accordance with applicable norms and values to achieve the goals set by the organization.

Organizational culture in a health care agency functions to facilitate individual commitment to a goal that is more complex than self-interest (Robbins & Judge, 2008). Organizational culture shapes individuals to behave in accordance with values and beliefs in doing a job, so it is related to individual views in understanding organizational conditions (Purba et al., 2017). The research results Oktaviyanti et al. (2017) who reviewed the quality of financial reports stated that cultural factors actually affect the quality of financial reports because employees tend to carry out organizational regulations. In line with the research conducted by Prakoso et

al. (2017) that a strong organizational culture will improve employee performance which has an impact on the completion of mandated tasks. However, Priagung & Mafudi (2016) found that organizational culture has no effect on budgets in SKPD due to the weakness of employees in the character of innovation and the courage to take risks.

The Effect of Internal Control on the Quality of Budget Utilization

Based on the results of the regression analysis test, it was obtained that t arithmetic was $2.393 > t$ table 2.019 and a significance level of 0.021 which was smaller than 0.05 , then internal control had a significant and positive effect on the quality of budget utilization. This shows that the better the internal control within an agency, the better quality of the agency's budget utilization.

This research is in accordance with the goal setting theory, internal control has the implication that the intention or purpose of control is the existence of a driver in influencing behavior to produce good performance originating from the control carried out by superiors to their subordinates so that they can work according to their duties and functions. This makes financial managers are required to be able to produce quality budget use in accordance with agency goals. Stewardship theory also explains that someone who has a contractual relationship with the organization will be committed to achieving common goals with the leader as a superior who has the task of carrying out internal control over his subordinates (Sandria et al., 2020).

Effective internal control within health agencies will help protect the organization thereby reducing the risk of non-compliance with regulations (Susanto, 2008). The results of Sulaeman (2019) stated that the control at the Puskesmas functions so that leaders are able to regulate employee activities in a directed and coordinated manner so as to enable the implementation of tasks and programs to be carried out effectively. This function can be carried out through coordination, assessment, and evaluation. Thus, the use of the budget can improve its quality if there is good internal control from superiors. Mutiana et al. (2017) also mentions that internal control affects the quality of work unit financial reports. However, Sundari & Mulyadi (2018) research find that internal control has no effect on the accountability and transparency of Ministries/Institutions.

OCEAN Personality Model Moderates the Effect of Human Resource Competence on the Quality of Budget Utilization

Based on the results of the moderated regression analysis test with the analytical test approach, it was obtained that t -test $2,328 > t$ -table $2,019$ and a significance level of 0.025 which is smaller than 0.05 , then the OCEAN personality model is a variable that moderates the effect of human resource competence on the quality of budget utilization. This shows that the OCEAN personality model variable is able to strengthen the influence of human resource competence on the quality of budget utilization.

This research is in accordance with the goal setting theory, stating that the true output of setting a budget goal needed in carrying out activities is not only planned and material but also budgetary goals to be achieved by the agency. Thus, a personality is needed that is able to strengthen the influence of competence on what is a person's duties and work. Stewardship theory also explains that the success of an organization's governance must be effective and work well together to support the achievement of organizational goals (Jefri, 2018).

Competence is an ability needed to do or carry out the work (Priansa, 2014). The competencies possessed by employees come from the openness, thoroughness, and adaptation possessed by employees, so that these factors make the OCEAN personality model able to moderate employee competencies related to financial management which encourages the formation of quality budget use. The results of research from Nurlaela (2019) stated that personality was able to increase the ability of employees to complete their work. In line with

research conducted by Nasyroh & Wikansari (2017) that neuroticism and agreeableness are able to be the highest factors in increasing the success of the tasks assigned to employees.

The OCEAN Personality Model Moderates the Effect of Organizational Culture on the Quality of Budget Utilization

Based on the results of the moderated regression analysis test with an analytical test approach, it was obtained that $t\text{-test } 2.125 > t\text{-table } 2.019$ and a significance level of 0.040 which is smaller than 0.05, then the OCEAN personality model is a variable that moderates the influence of organizational culture on the quality of budget utilization. This shows that the OCEAN personality model variable is able to strengthen the influence of organizational culture on the quality of budget utilization.

The results of this study are also supported by goal setting theory which shows a link between the goals and actions of superiors or leaders in organizations that require attitudes from employees or subordinates to try to achieve organizational goals so that the organization becomes better, one of which is realizing the utilization of quality budgets (Sukmawati, 2019). Stewardship theory also supports this research by viewing that managing an organization requires an attitude of partnership and mutual trust between superiors and subordinates. So that individuals who have an agreeableness personality are related to aspects of trust in others such as co-workers or superiors that allow these individuals to have flexibility in doing work (Neuman et al., 1999).

The utilization of a budget quality is not only seen from the accuracy and evaluation carried out by budget managers, but also there must be an optimization of the increase in the number of activities carried out compared to the number of planned activities (Fitrah & Handayati, 2022). So this requires accuracy which is known in the concept of personality as conscientiousness and promptness in doing work and agreeableness who likes to work with other people in the organization. If the conscientiousness and agreeableness traits in employees are high, then the quality of the work produced will also increase. Research conducted by Pangastuti (2018) states that personality is able to strengthen organizational culture towards increasing service activities which is reflected in the ability to interact.

The OCEAN Personality Model Moderates the Effect of Internal Control on the Quality of Budget Utilization

Based on the results of the moderating regression analysis using the analytical test approach, it was obtained that $t\text{-test } 1.284 < t\text{-table } 2.019$ and a significance level of 0.206 which is greater than 0.05, so the OCEAN personality model is not a moderating variable for the influence of internal control on the quality of budget utilization. This shows that the OCEAN personality model variable is not able to strengthen the influence of internal control on the quality of budget utilization.

The results of this study are also not supported by the goal setting theory where employees do not yet have a personality that is able to assist them in achieving the goals set for themselves and the organization. In goal theory, internal control carried out by superiors serves to achieve the expected organizational goals, by relying on employees to work calmly, carefully, not easily intervened, and trying to give the best for the organization because their goals are for the benefit of the organization as described also in the theory of stewardship, namely having an attitude of mutual trust to achieve common goals under the control of the leader. So even though the personality factor in the employee is high or low, the leader still carries out internal control over the employee in seeing the quality of the use of the budget produced by the agency.

Internal control at the Public Health Center is needed in order to be able to evaluate the use of the budget to improve its quality. In addition, to see whether the policies and procedures for planning, implementation, and accountability for the use of the budget are in accordance with the standart operational procedures or not. So in this study, the OCEAN personality model

was not able to strengthen the influence of internal control on the quality of budget utilization. The results of this study in appropriate with Siwambudi et al. (2017) found that internal control moderated by commitment was not able to show a significant effect on the quality of budget utilization

Conclusion

The results of the analysis show that the competence of human resources has a significant and positive effect on the quality of budget utilization

The results of the analysis show that organizational culture has a significant and positive effect on the quality of budget utilization.

The results of the analysis show that internal control has a significant and positive effect on the quality of budget utilization.

The results of the moderation regression analysis show that the OCEAN personality model is able to strengthen the influence of human resource competence on the quality of budget utilization.

The results of the moderation regression analysis show that the OCEAN personality model is able to strengthen the influence of organizational culture on the quality of budget utilization.

The results of the moderating regression analysis show that the OCEAN personality model is not able to moderate the influence of human resource competence on the quality of budget utilization.

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