

THE ROLE OF POLITICAL, LEADERSHIP AND HUMAN RESOURCE QUALITY FACTORS ON BUDGETING CONFLICT MANAGEMENT IN LOCAL GOVERNMENT

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ABSTRACT

This study aims to provide empirical evidence on the Influence of Political Factors, Leadership and Human Resource Quality on Budgeting Conflict Management in Local Government. The object of research is to focus on the Regional Government of Lebong Regency, Bengkulu Province. The population in this study is all members of the DPRD and TAPD in Lebong Regency, the sample in this study uses a purposive sampling method with respondents of the Head, Secretary, Kabid, Head of Subdivision and Analysts in Bappeda, BKD and Setda, BANGGAR consisting of members of Commission I, II and III in the DPRD of Lebong Regency. This study was tested using multiple linear regression analysis. The results showed that Political Factors affect budgeting conflict management in Lebong Regency Government and Human Resource Quality also affect Budgeting Conflict Management in Lebong Regency Government. However, for Leadership, it does not affect Budgeting Conflict Management in Lebong Regency Government. Research implications This research is expected to provide additional information and understanding of what affects budgeting conflict management. The limitation of this study is the leadership variable questionnaire, namely the questionnaire statement section has not fully represented the leadership variables that will affect budgeting conflict management. Furthermore, data collection, information provided by respondents through questionnaires sometimes does not show true opinions, the results of the study are very dependent on the results of the questionnaires disseminated which allows biased tendencies to still exist.

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INTRODUCTION

The budget is a work guideline and goals to be achieved by the organization in the future, and is a central component of management accounting in the public sector for planning, coordinating, organizing and controlling activities. Budgets reflect organizational activities whose emphasis is on the short term (Henley D., 1992). Through the budget, government management can control the implementation of operational activities directed at implementing strategies in order to realize the vision and mission of the Regional Government.

The relationship between the Regional Government and the Regional People's Representative Council has changed since the era of regional autonomy in Indonesia, this change also has implications for the increasing role of the DPRD. Especially at the planning stage or formulation of budget policies and budget ratification. The budgeting stage is very important because an ineffective and performance-oriented budget can derail the planning that has been prepared.

Public sector budgets are an instrument of accountability for the management of public funds and the implementation of programs financed from public money (Mardiasmo, 2005). Based on the Regulation of the Minister of Home Affairs (Permendagri) No. 13 of 2006, *unified budgeting* is the preparation of an annual financial plan carried out in an integrated manner for all types of expenditures to carry out government activities based on the principle of achieving efficient

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allocation of funds. The budgeting mechanism has been regulated in a number of laws and regulations, including Law No. 32 of 2004 concerning Regional Government on amendments to Law No. 22 of 1999, Government Regulation (PP) No. 58 of 2005 concerning Regional Financial Management, and Permendagri No. 13 of 2006 concerning Guidelines for Regional Financial Management which later underwent revision to Permendagri No. 59 of 2007 concerning Amendments to Permendagri No. 13 of 2006 concerning Guidelines Regional Financial Management, Permendagri No.32 of 2008 concerning Guidelines for Budgeting for Regional Expenditure Preparation in 2009.

This budgeting mechanism involves various parties who have different backgrounds both from the level of understanding of the budget and from the interest in the budget. This inauguration is believed to cause synchronization in the budget-making process, namely between APBD documents and KUA-PPAS documents. Synchronization between APBD documents and KUA-PPAS documents is common in almost every local government (Amirudin, 2009). Amirudin identified the factors that affect the synchronization between these documents, namely human resource capacity, budgeting politics, planning and supporting information. The results of the study also revealed that when entering the discussion of the commissions, there were many additional activity proposals and requests for budget shifts from one activity to another which ultimately caused significant differences between the APBD document and the KUA-PPAS document. This phenomenon has implications for the dissynchronization between the APBD document set and the previously prepared KUA PPAS. Related to the huge legislative role in budgeting, there are allegations of reallocation in the budget because politicians have personal interests or conflicts of interest in budgeting.

This budgeting conflict is included in the negotiation conflict between parties in interest group relations, as the explanation of budgeting conflicts identified from Robinson's (2019) research is relevant to the concept of conflict proposed by several previous researchers (Pondy, 1967; Amason, 1996; Rahim, 2002), which concludes that among the types of conflicts in formal organizations are negotiating conflicts between parties in interest group relations; bureaucratic conflicts between the parties and superior-subordinate relations; and system conflicts between parties with lateral or working relationships. Budgeting conflicts can be caused by several factors. The first influencing factor is the political factor. Abdullah (2006) alleged that the legislature's enormous political power caused discretion over the use of income not in accordance with public preferences.

The problem when examined based on the views of Sastroatmodjo (1995) there are two levels of political orientation that affect political behavior, namely systems and individuals. Weaknesses in the role of the legislature in regional financial supervision may occur due to weaknesses in the political system or individuals as political actors. In the behaviorism approach, it is individuals who are seen as actually carrying out political activities, while the behavior of political institutions is basically the behavior of individuals with certain patterns. Therefore, to explain the behavior of an institution that needs to be examined is not the institution, but its leadership style because of the background of individuals who actually control the institution (Adzani, 2014).

Another factor influencing budgeting conflicts is leadership. Effective leadership must provide direction to efforts in achieving the goals of a unit (Ikhsan & Muhammad, 2005). The success of a unit largely depends on leadership qualities. Successful leaders anticipate change with all their might, seize all opportunities, motivate their followers to achieve high levels of productivity, correct poor performance and push the organization toward its goals. Furthermore, Robbins and Judge (2015) said that leadership styles are a way for leaders to influence others / subordinates in such a way that the person is willing to do the leader's will to achieve organizational goals even though personally it may not be liked.

Another factor influencing budgeting conflicts is the quality of human resources. If human resources who carry out budgeting do not have the required capacity and quality, it will cause obstacles in the implementation of their duties. The resulting information becomes information that lacks or has no value, including reliability. Political, leadership and human resource quality factors in this budgeting conflict have been studied by several previous researchers. The results of some of these studies were in Amirudin (2009), conducting a study where researchers only identified factors that affect the dissynchronization of APBD documents with KUA-PPAS documents that will cause budget conflicts. The results of the study found that there are four (4) factors that cause dissynchronization between APBD documents and KUA-PPAS documents, namely Human Resource Quality, Budgeting Politics, Planning and Supporting Information. Then in Basri's research (2021), Fardian (2014) which states that political factors that are a clash of conflicts of interest have a positive effect on financial reporting transparency. Research conducted by Abdullah (2006) also states that politics affects regional budgeting. Then a study discussing leadership was conducted by Kalsum (2021), which found that leadership style partially affects the budget gap. And research discussing the quality of human resources was conducted by Viranti (2020), and Syarifah (2013) which found that the quality of human resources affects budgeting.

Theoretical Framework and Hypothesis Development

Conflict theory

Conflict Theory is a theory that views that social change does not occur through a process of adjustment of values that bring change, but occurs due to conflict that produces compromises that are different from the original conditions. Conflict theory sees that each element contributes to social distancration. Conflict theory also considers that the order that exists in society is only caused by pressure or coercion of power from above by the ruling class.

The most influential thought or the basis of this conflict theory is the thought of Karl Marx. In the 1950s and 1960s, conflict theory began to spread. There are several basic assumptions of this conflict theory. Conflict theory is the antithesis of functional structural theory, where functional structural theory strongly emphasizes order in society. Conflict theory looks at infighting and conflict in social systems. Conflict theory sees that society will not always be in order. The proof is that in any society there must have been conflicts or tensions. Then conflict theory also looks at dominance, coercion, and power in society. Conflict theory also talks about different authorities. These varying authorities result in superordination and subordination. The difference between supersubordination and subordination can cause conflicts due to differences in interests.

According to Asiah (2017), research and conflict management activities are carried out based on conflict theories. Conflict theory is a theory that can be used to understand the process of conflict. This theory is structured based on the assumption that the process of conflict interaction occurs through phases with certain patterns and within a certain period of time. The process of conflict in the form of actions and reactions of parties to the conflict that occur in successive phases, one phase precedes the other. This phase starts from the causative factors, then conflicts occur and their resolution.

Conflict theory explains that conflict can occur due to many causes, such as differences in values, interests and goals, as well as competition to win something. Conflict can be any form of conflicting or opposing interactions caused by several factors from within. By having the support of political parties with a majority in the DPRD, the preparation and determination of the regional budget will be faster. This is because regional heads and DPRD members who support have committed moral hazard to the people. In order for the APBD submitted by the regional government to be approved, the APBD will include elements of interest of DPRD members that cause large errors in budgeting. These conflicts often occur in a unit whether it occurs due to differences of opinion, conflict of roles or conflicts of interest. So that the dynamics that arise from it often make it difficult as well as a challenge for leaders in anticipating it.

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Political factors

The political factor is the power in regulating and making regulations, as well as government rules. Political factors are also a consideration for the transparency of financial reporting. Political factors play an important role in important positions in government structures, political factors play a role in making regulations and rules in the government (DiMaggio & Powell, 1983).

Politics is an activity to earn, to develop, use power and other resources to obtain desired outcomes in situations where there is uncertainty or disagreement about a choice (Jones, 1995). According to Heywood (2002), political factors are the activities of a nation that aims to create, maintain, and amend general rules that govern its life, which means it cannot be separated from the symptoms of conflict and cooperation. With this definition, Andrew Heywood implicitly reveals that political society in the process of interaction of public decision-making is also inseparable from conflicts between individuals and individuals, individuals with groups, and groups with other groups. To resolve conflicts to their liking, individuals or subunits often have to engage in political behavior to increase their power and influence. There are certain views of members of the organization about political behavior in organizations, among which are the following: First, behavior to influence outside the formal system or is illegal and often stealthy. Second, behavior is designed to benefit a particular person or group at the expense of the interests of the organization. Third, behavior designed to gain and maintain power, possibly through divisive means and opposition or conflict.

Leadership

Leadership is the ability to influence a group towards achieving a goal (Robbin, 2006). Leadership is a very important factor in influencing organizational performance because leadership is the main activity with which organizational goals can be achieved. In general, leadership is defined as a process of influencing the activities of individuals or groups to achieve goals in a particular situation. From this definition it appears that leadership is a process, not a person. The process in leadership includes three factors, namely the leader, followers, and the situation factor. The interaction of these three factors results in achievement and satisfaction (Indriyo, 1997). In achieving system goals, all systems are driven and led by leadership. In order for everyone in the system to have the competencies and behaviors necessary to achieve the system's goals, they are governed by the culture of the system.

According to Hemhil and Coons, leadership is the behavior of an individual who leads the activities of a group to a goal to be achieved together (Yani, 2013, p. 17). According to Schermerhorn in Edison (2016, p. 89) leadership is the process of inspiring others to work hard to accomplish important tasks. Leadership is the behavior or method chosen and used by the leader in influencing the thoughts, feelings, attitudes and behaviors of members of his subordinate organization (Nawawi, 2003). Kartono (2003, p. 45) states that leadership is a person who has a certain superiority, so he has the obligation and power to move others to make joint efforts to achieve a certain goal. Based on the description above, the researcher concluded that leadership is a behavior or action of someone who motivates others to always work diligently in order to get maximum results.

According to Suwatno (2014), leadership styles are various patterns of behavior preferred by leaders in the process of influencing followers. Leadership style is the way a leader acts and/or how to influence his members to achieve certain goals (Edison, 2016, p. 93). The following are some of the existing leadership styles:

1. Charismatic leadership
2. Transformational Leadership
3. Participatory Leadership

4. Autocratic leadership

Quality of Human Resources

The quality of human resources is the ability of human resources to carry out the duties and responsibilities given to them with adequate education, training, and experience. According to Amirudin (2009), the quality of human resources is the ability of executive and legislative members in carrying out their respective functions and roles in the policy-making process in regional financial management. To assess the quality of human resources in carrying out a function, including accounting, can be seen from the level of responsibility and competence of these resources. Responsibilities can be seen from or stated in the job description. The job description is the basis for carrying out duties well. Without a clear job description, these resources cannot perform their duties properly. While competence can be seen from educational background, trainings that have been followed, and from skills expressed in the implementation of duties.

Conducting these trainings is carried out for the development of human resources which in essence is directed to improve quality, which in turn in the process of formulating policies in regional financial management will be better. According to Matutina (2001) Quality of work refers to the quality of human resources which includes the following components:

1. Knowledge
2. Skills
3. Ability.

Conflict Management

Conflict management is a way that can be used from parties involved in conflicts or third parties to deal with disputes between two or more people or two or more groups in order to find bright spots for the problem (Siswanto, 2011), while conflict management according to Mulyono (2009) is a way done by leaders in stimulating conflicts, reducing conflicts and resolving conflicts that aim to improve individual performance and productivity organization.

In carrying out tasks, a manager inevitably faces conflicts. Such conflicts can occur between the leader and his followers; conflict among his followers; and conflicts between members of the organization internally as well as conflicts caused by parties outside the organization externally. Conflicts also occur due to economic problems or livelihoods by the community. Conflicts occur between farmers and plantation companies or forestry departments and government agencies. Conflicts also occur between one community group and another. Conflicts also occur between students and the government, for example over the increase in fuel prices and tuition fees.

Budgeting Conflicts

Budgeting conflict is basically a matter of making various choices or priorities to do something or not do something. According to Wildavsky and Caiden (2004), budgeting is a process by which different people or interest groups express different desires and make different decisions. When parties compete on different interests and desires for limited budget allocations, this raises the potential for budgeting conflicts.

The form of budgeting conflict identified from Robinson's (2019) research is relevant to the concept of conflict proposed by several previous researchers (Pondy, 1967; Amason, 1996; Rahim, 2002), which concludes that among the types of conflicts in formal organizations are negotiating conflicts between parties in interest group relations; bureaucratic conflicts between the parties and superior-subordinate relations; and system conflicts between parties with lateral or working relationships.

Conflicts in budgeting are concluded as a reflection of risks in budgeting. This is based on the results of data analysis showing that there are several initial conditions that are the source / cause of conflict and at the same time describe potential risks in budgeting. Some of the sources/causes of

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budgeting conflicts are: incompatibility between institutions and budgeting dissynchrony, HR inequality; and conflicts of interest.

Hypothesis Development

H1: Political factors influence budgeting conflict management.

H2: Leadership influences budgeting conflict management.

H3: The quality of human resources affects budgeting conflict management.

RESEARCH METHODS

This study used a quantitative approach with a type of survey research. Multiple linear regression analysis is used to examine the effect of each independent variable on the dependent variable. The regression equation to test the proposed hypotheses is expressed by a multiple regression model as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where: Y : Conflict Management Budgeting α : Constants b_1, b_2, b_3 : Regression coefficient

X1 : Political factors X2 : Leadership X3 : Human Resource Quality e : Error term

Population and sample

The population in this study is all members of the Regional People's Representative Council (DPRD) and the Local Government Budget Team (TAPD) in Lebong Regency. However, for sample determination, researchers use the purposive sampling method with the following sample criteria: 1. The respondent is a Member of DPRD who is a member of BANGGAR. 2. Respondents are Officials/Employees who are members of TAPD in preparing regional budgets. 3. Respondents are Officials/Employees who take care of the regional budgeting department. 4. Respondents are Officers/Employees who are included in the technical team and budget team in TAPD.

Types and Methods of Data Collection

This study used primary data obtained directly by means of questionnaires given directly to respondents and filled directly by respondents in front of researchers, then respondents were asked to fill out a statement of willingness on a statement of willingness. Once filled it is then collected directly to the researcher.

RESULTS AND DISCUSSION

The data used in this study are primary data obtained by distributing 44 questionnaires directly to the DPRD and TAPD in Lebong Regency. This research began by conducting a pilot test for 4 days, which began on September 12, 2022 to September 15, 2022. Then continued with research by distributing 44 questionnaires starting from September 19 to September 23, 2022. The distribution of questionnaires is presented in table 4.4 as follows

Table 1
List of Questionnaire Distribution and Returns

Description	Total	Percentage
Questionnaires distributed	44	100%
Questionnaires that did not return	4	10%
Questionnaires returned and processed	40	90%

Source: Data processed in 2022

Hypothesis testing in this study uses multiple linear regression analysis, the results of the analysis can be seen in the following table:

Table 2
Hyphotesis Result

Model		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	1.955	3.549		.551	.585
	Political factors	.304	.109	.340	2.796	.008
	Leadership	.225	.150	.192	1.502	.142
	Quality of Human Resources	.523	.118	.496	4.424	.000

Source: Data processed in 2022

The results of testing the first hypothesis (H1) show that there is a positive and significant influence of Political Factor variables on Budgeting Conflict Management. This result means that the more frequent or more differences, the more conflicts will always be resolved through compromise, accommodation, or synchronization according to the conflict. As such, there are often differences between TAPD and BANGGAR in budget allocation, but these differences are always resolved through compromise.

The relationship of political factors to conflict theory explains that conflict can occur due to many causes, such as differences in values, interests and goals, and competition to win something. Conflict can be any form of conflicting or opposing interactions caused by several factors from within. By having majority political support in the DPRD, the preparation and determination of the regional budget will be faster. The results of this test are consistent with the research of Basri (2021), Fardian (2014).

The results of testing the second hypothesis (H2) showed that there was no influence on the Leadership variable on Budgeting Conflict Management. This result means that the fulfillment of transformational leadership categories/criteria, namely leadership that has the ability to make decisions, motivate, control subordinates, communicate, control emotionally, and be responsible, does not affect the management of the conflict. This indicates that whether or not the leadership of superiors does not affect its members in the budgeting conflict management process.

The results of this study are not in line with conflict theory which explains that in budgeting, these conflicts often occur in a unit whether it occurs due to differences of opinion, conflict of roles or conflicts of interest. So that the dynamics that arise from it often make it difficult as well as a challenge for leaders in anticipating it. With good communication skills, leaders will easily accommodate various differences of interest or opinions that arise due to conflicts in budgeting. Fitri (2013) stated that often a good leadership style can be contrary to the real situation in a unit even though in theory the better one's leadership style in a unit, the more likely the budget implementation will be successful.

The results of testing the third hypothesis (H3) show that there is a positive and significant influence of Human Resource Quality variables on Budgeting Conflict Management. This result means that the quality of human resources who have knowledge in the field of budgeting, skills, good problem-solving skills and discipline and are responsible for carrying out tasks will produce budgeting conflict management that is appropriate or relevant to the conflicts that occur.

The relationship between the quality of human resources to conflict theory explains that conflict can be any form of conflicting or opposing interaction caused by several factors from within. With human resources that have high knowledge, adequate skills and abilities, will show good quality human resources. The quality and ability of DPRD and TAPD members are also needed so

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that the activities outlined in the APBD are truly beneficial to the community. The problem that often arises is when budgeting carried out so far is still understood as a development division activity. So the resources needed are not only members who just have higher education but also have good skills and abilities in order to be able to carry out the roles and functions that must be carried out properly and optimally.

CONCLUSIONS AND LIMITATIONS

Conclusion

This study was conducted to test and prove the Influence of Political Factors, Leadership and Human Resource Quality on Budgeting Conflict Management in Lebong Regency. From the data and analysis that has been carried out in this study, it can be concluded (1) Political Factors affect Budgeting Conflict Management, the results of this study show that the more frequent or more differences, the more conflicts will always be overcome through compromise, accommodation, or synchronization according to the conflicts that occur. (2) Leadership has no effect on Budgeting Conflict Management. The results of this study show that the fulfillment of transformational leadership categories/criteria does not affect conflict management. (3) The quality of Human Resources affects Budgeting Conflict Management. The results of this study show that the better quality of human resources will result in budgeting conflict management that is appropriate or relevant to the conflicts that occur.

Limitations

The limitation of this study is the leadership variable questionnaire, namely the questionnaire statement section has not fully represented the leadership variables that will affect budgeting conflict management.

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