



## Research Article

# The Effect of Pure Expenditure Allocation, Budget Change, and Previous Year Remaining Budget on The Budget Absorption In The Governmental Work Unit of Banda Aceh City, Aceh Province, Indonesia

Ferdi Anggriawan<sup>\*1</sup>, Darwanis<sup>1</sup>, Syukriy Abdullah<sup>1</sup>

<sup>1</sup>Magister of Accountancy Program, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia

\*Corresponding Author  
Ferdi Anggriawan

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**Abstract:** This research aims to examine the effect of pure spending allocation, budget changes, and budget residu lastyear on the absorption budget on work unit of government district in Banda Aceh, either simultaneously or partially. Third independent variables will be examine for the effect on one independent variable that is absorption budget. This study is a sample study, in part work unit of government district in Banda Aceh are included in the observation. The observation period of this study from 2014 to 2017, a total of 80 observations. The method of analysis used in this study is multiple linear regression analysis. The results of this study found that the pure spending allocation, budget changes, and budget residu lastyear have an affect significant to the absorption budget on work unit of government district in Banda Aceh simultaneously. The budget changes partially dont affect significant to the absorption budget on SKPK government district in Banda Aceh. But otherwise, pure spending allocation and budget residu lastyear have an affect signifikan negative partially on the absorption budget on work unit of government district in Banda Aceh.

**Keywords:** pure spending allocation, budget changes, previous year of budget, absorption budget.

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## INTRODUCTION

Every year the local government makes an annual financial plan that is described in the Regional Budget (APBD). Furthermore, the APBD is approved by the Regional Representative Council (DPRD). The approved budget is expected to be absorbed by the local government through the activities to be held. Budget uptake is budget absorption by each work unit that has budget allocation. Budget absorption is still an important topic in government financial management. It cannot be denied that generally every year budget absorption is very small at the beginning of the year and accumulates in the second half of the fiscal year, and does not meet the target set. Many people argue that this low budget absorption capacity contributes to the quality of public services and the difficulty of achieving the target of community economic growth.

The work unit will try its best to realize the budget to maximize service to the community. Measurement of the realization of the regional government in carrying out its duties and functions based on the availability of budget allocations to the work unit can be seen from budget absorption. Budget absorption that reaches 100% is said to be maximum (Kementkeu, DJP, 2015). The budget uptake is nothing but useful to maximize service to the community. However, in its implementation towards the end of the fiscal year the work unit tries to maximize absorption, so that it is not said to be low budget absorption. On the other hand, the proportionality of the percentage of budget absorption tends to accumulate at the end of the year. This can be seen from the percentage of budget absorption at the end of the third quarter of less than 75% (BPKP, 2011).

In 2014-2017 the average budget absorption of the Banda Aceh City work unit fluctuated. These conditions cannot be separated from the existence of pure expenditure allocations, changes in the budget and the remaining budget fluctuations in the previous year as well. Pure expenditure allocation will have an impact on increasing budget absorption (Renyut, *et al.*, 2015; and Zarinah, *et al.*, (2016). On the contrary, Lestari, *et al.*, (2014) and Yumiati, *et al.*, (2016) reveals that pure expenditure allocations negatively affect budget uptake. This shows that every pure expenditure allocation increases, then budget absorption will decrease. Increasing pure expenditure allocation raises a large budget, so it has the potential to be constrained to realize the budget, and lead to decreased absorption rates. the budget.

Zakiati, *et al.*, (2017) revealed that budget changes will reduce budget absorption. This shows an increase in the changes in the budget adding to the burden when realizing the increased budget. But instead Lestari, *et al.*, (2014); Darma, *et al.*, (2015); Mauliansyah, *et al.*, (2017) and Rahmah, (2017) revealed that budget changes have a positive effect on budget absorption. This shows that increasing budget changes will also increase budget absorption. Budget adjustments are made so that the budgeted funds can be optimized for use.

Furthermore, another factor is the rest of the previous year's budget which can reduce uptake. This is relevant as expressed by Darma, *et al.*, (2015); Rahmah, (2017); Ruhmaini, (2017); and Mauliansyah, *et al.*, (2017). They find the remaining budget in the previous year will reduce budget absorption. This shows that the greater the remaining budget in the previous year it will increase the work unit burden. But on the contrary Sari, *et al.*, (2017) found that the rest of the previous budget had an

impact on increasing budget absorption. This is because the rest of the previous year's budget will be the motivation of the work unit to realize in the form of activities to improve the welfare of the community.

This article aims to examine the effect of pure expenditure allocation, budget changes and the remaining previous year's budget on the budget absorption of the Banda Aceh City work unit. The discussion of this article starts from the introduction, literature review, then the research method, the results of the research and discussion, the last is conclusions and suggestions.

## LITERATURE REVIEW

A budget is a financial operations plan that includes estimates of proposed expenditures, and sources of income that are expected to finance it within a specified time period (Bastian, 2010: 191). Understanding related to the budget is also described by Mardiasmo (2011:61). He stated that the budget is a statement about the estimated performance to be achieved over a certain period of time expressed in financial measures, while budgeting is the process or method for preparing a budget. Budget uptake is budget absorption by each work unit that gets budget allocation (Lestari, *et al.*, 2014). Relevant matters were also expressed by Zarinah, *et al.*, (2016). He stated that budget absorption is the proportion of work unit budget that has been disbursed or realized.

Pure expenditure allocation or better known as regional budget and expenditure (APBD) is a plan of regional government activities that are outlined in numbers and indicate the existence of revenue sources which are the minimum targets and costs that are the maximum target for a budget period (Halim, 2007: 24). Relevant explanation was also expressed by Badrudin (2012: 97). He explained that the APBD is a regional government work plan that covers all revenues or revenues and expenditures or expenditures of local governments, both provinces, districts and cities in order to achieve development goals within one year stated in units of money and approved by the DPRD in legislation called Regional Regulation.

Budget changes or referred to as budget policies are adjustment processes aimed at optimizing various institutional activities and at the same time integrating various programs (Bastian, 2010: 179). Relevant matters were also revealed by Halim & Abdullah (2006). They revealed budget changes were a process of budget adjustments made by the regional government to adjust between targets and allocations the latest developments in the field.

Furthermore, Lestari, *et al.*, (2014) also said the relevant thing. He said that changes to the budget were an agenda carried out routinely by the regional government in each budget period to adjust its budget. Shopping changes are often interpreted as the most important changes in government and other public sector budgeting (Forrester, 1991). Relevant matters were also expressed by Annesi, *et al.*, (2012). They mentioned that the initial budgeting and budget changes had almost no difference because they were equally important in government management. This budget change will adjust to a pure budget that has been set beforehand. This condition can be a pure budget increase or decrease.

Peraturan Menteri Dalam Negeri (Permendagri) No.13 Year 2006 about Pedoman Pengelolaan Keuangan Daerah Chapter 1 Number 55 mention that SiLPA is the difference in income and expenditure over a budget period. This understanding of SiLPA is also in line with Peraturan Pemerintah (PP) No.58 Year 2005

about pengelolaan keuangan daerah, chapter 1 number 31. SiLPA includes exceeding revenue from PAD, exceeding the receipt of balance funds, exceeding the receipt of other legitimate regional income, exceeding the receipt of financing, saving spending, obligations to third parties until the end of the year has not been resolved, and remaining funds for continued activities (Permendagri, No.13 Year 2006, chapter 62).

SiLPA will be the next fiscal year and will be used as financing for the next year's activities. This is as stated in chapter 60 number 1a Permendagri No.13 year 2006 and chapter 28 number 2a PP No.58 Tahun 2005, that one of the financing receipts is SiLPA. Financing in the following year is one of which is used by SiLPA to cover the budget deficit if the realization of revenue is smaller than the realization of expenditure, funding the implementation of further activities on the burden of direct expenditure, and funding other obligations that have not been finalized until the end of the fiscal year (Permendagri, No. 13 year 2006 chapter 137).

## RESEARCH METHOD

The purpose of this study was to test the hypothesis, namely to test whether pure expenditure allocations, budget changes and the remaining previous year's budget together and individuals influence the budget absorption of the Banda Aceh City work unit. The type of investigation in this study is a causal study which aims to find factors that cause fluctuations in budget absorption. The intervention of researchers in this study was minimal intervention. Researchers did not influence the budget absorption fluctuations channeled by the Banda Aceh City government work unit. The situation of the study in this study was not regulated. This means that all activities in the observation environment occur normally and naturally without any regulation from the researcher. The researcher only collected data and then analyzed the data to answer the formulation of the problem in the study. So that the research objectives are achieved.

The unit of analysis in this study is the work unit of the Banda Aceh City government individually. The unity of data collected in this study is the Regional Budget and Expenditure Budget data (APBD) and the Banda Aceh City Government SKPK Budget Realization Report 2014-2017 period. This data is obtained by collecting documented data in the Dinas Pengelolaan Keuangan Aset Daerah (DPKAD). The time horizon is balanced panel data, which is a combination of time series data and cross sectional data that are consecutively in 2014-2017 (Gujarati, 2004:637).

The population of this study is the Banda Aceh City government work unit in 2014-2017. The sample in this study were several Banda Aceh City government work units that were selected with certain criteria. These criteria are criteria that are relevant to the topic in this study. These criteria are work units that do not have a small budget and work units that do not have a small budget change as well. So that the sample in this study amounted to 80 SKPK during the observation period, namely from 2014-2017.

Furthermore, measurement of variables in the study aims to operationalize each research variable. Budget uptake was adopted from Abdullah & Ramadhaniatun (2015), pure expenditure allocations adopted by Lestari, *et al.*, (2014), changes in the budget for diadobsi from Lestari, *et al.*, (2014), and the remaining budget of the previous year was adopted from Abdullah (2015). This variable measurement is useful for further data processing to achieve the purpose of this study. In summary, the measurement of variables is measured by formulation:

1)	Absorption budget	=	$\frac{\text{Realization of Expenditures SKPK}}{\text{Budget Changes in Total Expenditures SKPK}}$
2)	Pure spending allocation	=	$\frac{\text{Pure Expenditures Allocation SKPK} - \text{Amendment Budget SKPK Last Year}}{\text{Amendment Budget SKPK Last Year}}$
3)	Budget changes	=	$\frac{\text{Total Budget Expenditures SKPK After Change} - \text{Total Budget Expenditures SKPK Before Change}}{\text{Total Budget Expenditures SKPK After Change}}$
4)	Budget residu lastyeart	=	$\frac{\text{Total Budget Expenditures Last Year SKPK} - \text{Total Realization of Expenditures Last Year}}{\text{Total Budget Expenditures SKPK Last Year After Change}}$

Data analysis method in this study uses multiple linear regression. The data analysis uses the help of the Statistical Package for the Social Science (SPSS) software application in common (Supranto, 2009:239):

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

- Y : Absorption budget.
- a : Constanta.
- X<sub>1</sub> : Pure spending allocation.
- X<sub>2</sub> : Budget changes.
- X<sub>3</sub> : Budget residu lastyeart.
- e : Error Term.

## RESULTS AND DISCUSSIONS

**Table 1.** Hypothesis Testing Results

$Y = 0,957 - 0,040 AB - 0,014 PA - 0,253 SA + \epsilon$				
t-value	135,36	-2,436	-0,268	-2,498
	3			
Sig. value	0,000	0,017	0,789	0,015
F-Value / Sig.	4,317 / 0,007			
R / R <sup>2</sup> / Adj.R <sup>2</sup>	0,382 / 0,146 / 0,112			

Source: Data Processing Results, 2018.

### 1. Effect of Pure Expenditure Allocation, Budget Changes and Budget Remaining Previous Year Together on Budget Absorption

Based on Table 1, it can be seen the significance value (p value) of pure expenditure allocation, changes in budget and the remaining budget in the previous year in order of amount 0,017; 0,789; and 0,015. This value indicates that 0,017 < 0,05; 0,789 > 0,05 and 0,015 < 0,05. This means that there are two significance values that are smaller than the level of significance. Then the value is entered into the criteria for accepting or rejecting the hypothesis. So Ha1 is accepted, meaning pure expenditure allocation, budget changes and the remaining budget of the previous year together have a significant effect on the budget absorption of the Banda Aceh City work unit. The influence of the three variables can be interpreted that during 2014-2017 has had an impact on changes in budget absorption. The impact of the changes that occurred in the Budget Uptake experienced by the Banda Aceh City government work unit was influenced jointly by the three indicators. Allocation of pure spending, changes in the budget and the remaining budget of the previous year together play a role in the ups and downs of the budget absorption of the Banda Aceh City work unit.

The influence of pure expenditure allocation, budget changes and the rest of the previous year's budget together for budget absorption has also been found by previous researchers, namely Lestari, *et al.*, (2014); Yumiati, *et al.*, (2016); Zarinah, *et al.*, (2016); Darma, *et al.*, (2015); Zakiati, *et al.*, (2016); Rahmah (2017), and Ruhmaini (2017). They stated that pure expenditure allocation, budget changes and the remaining previous year's budget together had an effect on budget absorption. All independent variables in this study are only able to predict the dependent variable of 14.6%. Furthermore, the remaining 85.4% is predicted by other independent variables not included in this

research model.

### 2. Influence of Pure Expenditure Allocation Individually on Budget Absorption

Based on Table 1, pure expenditure allocation has a regression coefficient of -0.040. This value means that once the increase in the pure expenditure allocation of the Banda Aceh City government work unit is 1 time or 100% of last year's change budget, then the expenditure realization of the Banda Aceh City work unit will decrease by -0.040 times or 4% of the budget.

Furthermore, the significance value (p value) of pure expenditure allocation is 0.017. The significance value is smaller than the level of significance (0.017 < 0.050). Then this value is entered into the acceptance criteria or rejects the research hypothesis. Thus Ha2 is not rejected. This means that purely individual expenditure allocations (partial) have a significant negative effect on the budget absorption of the Banda Aceh City work unit.

The reduction in the budget absorption of the work unit in the Banda Aceh City government cannot be separated from the allocation of pure spending. The difference between pure spending allocations with last year's change budget, which is in the Banda Aceh City government work unit during 2014 s.d 2017 has a role in reducing budget absorption. Furthermore, the difference reflects the amount of pure expenditure allocation that is constrained in budget absorption. In other words, when the pure expenditure allocation has increased, it will have an impact on the reduction of the budget absorption of the Banda Aceh City work unit. This condition can also be said that budget absorption will not decrease if the difference between pure spending allocations and last year's budget changes does not increase. This means that the decrease in budget absorption of the Banda Aceh

City government work unit has been caused by the conditions of pure expenditure allocation.

The results of this study are relevant to the research of Lestari, *et al.*, (2014); Yumiati, *et al.*, (2016). They stated that pure expenditure allocations individually (partial) have a significant negative effect on budget absorption. A decrease in budget absorption will not occur if pure expenditure allocations do not increase. Therefore, every time there is a pure expenditure allocation, it will always be followed by a decrease in budget absorption.

The results of this study are not relevant to the research of Renyut, *et al.*, (2015) and Zarinah, *et al.*, (2016). They revealed that pure spending allocations have a positive effect on budget absorption. This means that every time there is an increase in pure expenditure allocation, it will have an impact on increasing budget absorption.

### 3. Effect of Individual Budget Changes on Budget Absorption

Based on Table 1, budget changes have a negative regression coefficient of -0.014. This value means that every increase in budget changes in the form of a budget gap after the change of the budget before changing 1 time or 100% of the budget after the change, the realization of the expenditure of the Banda Aceh City work unit will decrease by -0,014 times or -1,4 % of the budget.

Furthermore, the significance value (p value) of budget changes is seen at 0.789. The significance value is greater than the level of significance (0.789 > 0.05). Then this value is entered into the acceptance criteria or rejects the research hypothesis. Thus Ha3 was rejected. This means that individual budget changes (partial) have no significant effect on the budget absorption of the Banda Aceh City work unit.

The increase or decrease in budget absorption of the Banda Aceh City work unit is not caused by an increase or decrease in budget changes. Difference in budget after changes to the budget before changes in the Banda Aceh City government work unit during 2014 s.d 2017 do not play a role in reducing or increasing budget absorption. Furthermore, the difference that reflects changes in the budget will not cause the budget uptake to change. In other words, when budget changes increase, it will not have an impact on increasing the budget absorption of the Banda Aceh City work unit. Vice versa, when the budget changes decrease, it also does not have an impact on the reduction in budget absorption.

The results of this study are not relevant to the research of Lestari, *et al.*, (2014); Darma, *et al.*, (2015), Mauliansyah, *et al.*, (2017) and Rahmah (2017). They stated that individual budget changes (partial) had a positive effect on budget absorption. Increased budget absorption will occur if budget changes increase as well. Thus, there is an increase in budget changes, so budget absorption also increases.

### 4. Influence of the Previous Year's Budget on Budget Absorption

Based on Table 1, the remaining budget of the previous year has a regression coefficient of -0.253. Every increase in the previous year's remaining budget in the form of last year's budget disbursement with last year's expenditure realization of 1 or 100% of last year's budget after changes, the realization of the expenditure of the Banda Aceh City work unit will decrease by -0.253 times or 25.3% from the work unit's expenditure budget. The significance value (p value) of the remaining budget last year was 0.015. The significance value is smaller than the level of significance (0.015 < 0.05). Thus Ha4 is not rejected. This means that the remaining previous year's budget individually (partial) has a significant negative effect on the budget absorption of the Banda Aceh City work unit.

The reduction in budget absorption of the Banda Aceh

City work unit was caused by the remaining budget in the previous year. Difference in budget spending last year with the realization of last year's expenditure in the Banda Aceh City work unit during 2014 s.d 2017 led to a decrease in budget absorption. Furthermore, the difference which reflects the rest of the previous year's budget serves as a burden on budget absorption. This condition can also be said that budget absorption will not decrease if the difference in budget spending last year with the realization of spending last year did not increase. Thus the decrease in budget absorption of the Banda Aceh City work unit has occurred due to an increase in the remaining budget of the previous year.

The results of this study are relevant to the research of Darma, *et al.*, (2015); Rahmah (2017); Ruhmaini (2017) and Mauliansyah, *et al.*, (2017). They stated that the decrease in budget absorption was due to the remaining budget of the previous year. A decrease in budget absorption will not occur if the remaining budget in the previous year does not increase. Therefore, every time there is an increase in the remaining budget in the previous year, a decrease in budget absorption is also unavoidable.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

1. Pure expenditure allocation, budget changes and the rest of the previous year's budget have a significantly simulant effect on the budget absorption of government work units in Banda City Aceh.
2. Partially only budget change have no effect, while pure expenditure allocations and the remaining previous year's budget have a significant negative effect on the work unit budget absorption

### Recomendations

1. The work unit is to pay attention to the condition of pure expenditure allocation and the remaining previous year's budget when realizing the budget.
2. Furthermore, it remains focused on realizing the budget and proportionally quarterly budget absorption, so that budget absorption remains high.
3. For further research, it is suggested to add several other independent variables related to budget absorption for further research. Given the relatively small R Square value (only 14.6%), several other independent variables have the potential to have a large influence on budget absorption.

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