

ABSTRACT

This study aims to examine and analyze the effect of organizational commitment, information technology systems, quality of human resources, rewards, and punishment on the effectiveness of the implementation of performance-based budgets in the Banyuwangi Regional Government. The population in this study is the Regional Government Organization (RGO) in Banyuwangi Regency with a total of 25 RGOs. Sample is an officer who is directly involved in the preparation of performance-based budgeting at the RGO of Banyuwangi Regency, namely 72 samples. Then the data is processed using data analysis techniques Partial Least Square (PLS). The results showed that: 1) organizational commitment has a positive effect on the effectiveness of performance-based budgeting, 2) information technology systems have a positive effect on the effectiveness of performance-based budgeting, 3) the quality of human resources has a positive effect on the effectiveness of implementation. performance-based budgeting, 4) rewards have a positive effect on the effectiveness of the implementation of performance-based budgets, 5) sanctions have a positive effect on the effectiveness of implementing performance-based budgets.

Keywords: organizational commitment, information technology systems, quality of human resources, reward, punishment, effectiveness of implementation of performance-based budgeting

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