

Therefore, budget goal commitment does not mediate the effect of budgetary fairness on apparatus performance.

### **5.3 Limitations**

This study has some limitations that can be used as the basis of next studies, which are:

1. There are several non-village organizations in Surabaya that are could not fill in the research questionnaires that have been given so that the data obtained is less than expected.
2. The data collection is conducted during the close book season (November – December), and some apparatus are busy with doing the year-end budgeting.

### **5.4 Suggestions**

Based on the results and limitations of the study, the suggestions for the next researcher and for the related organizations are given as follow:

1. To obtain more comprehensive results, it is expected that the next research will be conducted in a broader scope of the area. Also, future research is expected to maintain good communication with respondents so that the data collection process becomes more effective and efficient.
2. To obtain more comprehensive results, it will be better if the research is conducted not in year-end when most apparatus are busy with preparing year-end financial statement.
3. Organizations should emphasize the distributive, procedural, and interactional fairness so apparatus have sufficient knowledge about the allocated resources within the organization.
4. Organizations should minimize the appearance of low apparatus performance by achieving the budget objectives, therefore, the application of budget goal commitment is needed in the organizations.

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