Analysis of financial performance budget absorption in production forest areas in Karawang regency

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ABSTRACT

The aim of this research is to investigate and identify the relationship and influence between several key factors on budget absorption and financial performance in the production forest area of Karawang Regency. This research explores it comprehensivelyand analyze the causal relationship between budget planning, budget implementation, and the government's internal control system on budget absorption, as well as the impact of budget absorption on financial performance. The research method used was a quantitative description technique involving 200 respondents as samples. Path analysis is used as a quantitative data analysis tool in this research. The research results revealed several significant findings regarding the influence of certain factors on aspects of budget absorption and financial performance in production forest areas in Karawang Regency. First, budget planning is proven to have a significant impact on budget absorption in the forestry production area. Second, budget compliance is also closely related to budget absorption, especially in the Karawang production forest area. Third, the government's internal management system also influences budget absorption in the region. Furthermore, the fourth finding shows that budget absorption has contributed to financial performance in the Karawang production forest area. In addition, research highlights the mediating role of budget absorption, where budget absorption functions as a link between budget planning and financial performance, between household implementation and financial performance, as well as between the government's internal management system and financial performance. Thus, these findings provide in-depth insight into the complex relationship between these factors and highlight the central role of budget absorption in achieving optimal financial performance in the Karawang Regency production forest area.

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Introduction

Karawang Regency, as one of the forestry production areas, has a strategic role in maintaining a balance between environmental conservation and utilization of forest resources. Therefore, an in-depth understanding of how budget absorption affects financial performance in production forest areas is very relevant. Planning, allocation and use of budgets in the production forest sector have a significant impact on the effectiveness of program and project implementation, conservation of natural resources and regional economic growth. In this context, budget absorption analysis is the key to identifying potential problems and evaluating the efficiency of public fund management. Understanding the factors that influence budget absorption, such as budget planning, budget

compliance, and the government's internal management system, can help formulate better strategies in achieving sustainable development goals. Apart from that, the link between budget absorption and financial performance is a central point in policy decision making. Knowing the extent to which budget absorption acts as a mediator between certain aspects and financial performance can provide in-depth insight into the complex relationship between budget policy and regional economic outcomes. Therefore, this analysis not only provides insight into the efficiency of regional financial management, but also provides a basis for improving policies to improve financial performance and sustainability of production forest management in Karawang Regency.

Budget absorption is a crucial process in managing funds that have been allocated by an organization or agency. Specifically, budget absorption reflects the level of success and effectiveness in implementing the determined budget. This includes the organization's ability to efficiently use funds according to plan, achieve desired results, and comply with applicable policies and procedures. This research requires additional references related to concepts and data from previous research to enrich the context. Authors should provide an up-to-date overview of the areas discussed in the report to increase clarity.

According to Wita & Rusdi (2021), in budget management, work departments are still experiencing delays, focusing on disbursing funds at the end of the year, and there is a backlog in fulfilling agreements in the fourth quarter. On-time payments tend to be low at the beginning of the fiscal year and increase towards the end of the year. Budget absorption capacity, especially spending on goods and services, has a significant impact on economic growth. This creates demand in the economy, especially through infrastructure development, public services, social programs, education, and other sectors.

The government's internal management system can illustrate the importance of technological and process advances in increasing budget absorption. Research by Widyawan (2019) highlighting that the use of information technology and innovative financial management systems can speed up the budget management process, reduce the possibility of delays, and increase efficiency. Local economic empowerment through budget absorption can provide a perspective regarding the direct impact on the economic growth of local communities. Research by Wibawa & Wibowo (2021)shows that budget absorption that supports micro and small businesses can be a major driver of poverty alleviation and improving economic prosperity at the local level. Study Susanti (2022) explore the impact of community participation in budget planning on the sustainability of production forest management. StudySuratman (2017)measure the extent to which local government budgets can adapt to environmental changes to support the sustainability of the production forest sector. StudySulaeman Agus Sunarya et al. (2015) evaluate the effect of implementing performance-based budgeting principles on local government financial performance. Study Sukmono (2022) xplains how technological innovation can be applied in budget management to support forest conservation programs. Study Sukerni & Marhaeni (2018) provides insight into efforts to achieve a balance between environmental preservation and economic growth in the Karawang production forest area.

This research emphasizes the importance of budget absorption in supporting economic growth through several mechanisms. First, government spending can encourage private sector growth, create new jobs, increase people's income and increase consumption. Second, government spending can increase economic competitiveness through investment in infrastructure, research and development, and education. Accumulated payments in the fourth quarter that are not in accordance with the business plan may reflect ineffective or less than optimal budget absorption, hampering economic growth and infrastructure development. Therefore, careful monitoring and supervision is needed to ensure efficient and effective budget absorption.

Second, low budget absorption in the fourth quarter could also indicate a lack of coordination between government agencies involved in budget use. If various government departments or agencies do not communicate well or work together effectively, this can hinder efficient and timely budget absorption. As a result, planned projects or programs cannot be fully implemented, and the available budget cannot be used optimally. Apart from that, external factors such as policy changes, market fluctuations, or unstable economic conditions can also influence budget absorption in the fourth quarter. In the event of sudden policy changes or unfavorable economic conditions, government agencies may face difficulties in implementing established business plans and absorbing budgets properly. To increase budget absorption in accordance with the business plan, it is important to carry out careful monitoring and evaluation of the implementation of programs and projects. Identify obstacles or constraints that may arise during the implementation process and try to resolve these problems quickly. Apart from that, coordination between various government agencies also needs to be improved so that budget absorption can be carried out efficiently and effectively in accordance with the established business plans. This is in line with research conducted bySuhipna & Winarti (2015)AndSuharnoko (2019)which states that budget absorption has an influence on financial performance.

In this research, budget absorption is influenced by several factors such as budget planning, trust patterns, and internal budget control systems. The level of budget absorption can be influenced by the quality of budget planning. This finding is in line with the research conducted Sodikin (2021), Satriyo (2019), Safriansah et al. (2021), Roy Kelly (2015) And Renyut et al. (2022) which shows that budget planning has an impact on budget absorption.

Studyit makes a significant contribution by exploring the role of budget compliance in influencing budget absorption in the context of forestry management. The main focus is on the post-budget planning strategy implementation stage, where compliance with budget guidelines is key. A deep understanding of budget compliance systems, which includes multi-party participation, monitoring and effective reporting, is required to ensure successful implementation. Research findings directly support the view Rahmanasari et al. (2015) emphasizes that budget execution influences the level of budget absorption. Further, research Rachman et al. (2020), positions the head of the budget implementing agency as the key holder in ensuring appropriate flexibility to encourage compliance and use of funds according to plan. To strengthen these findings, research Purwanti (2018) refers to the concept of accountability, linking it to the stages of contract implementation. A solid accounting and management control system is considered to support success, according to research Patiroi (2020) compliance with the budget can be carried out without significant obstacles. Deep understanding of current literature, as expressed by Novita (2020) about the importance of a strong accounting system in budget management, providing a rich conceptual basis. Thus, this research brings a new perspective in understanding the factors that influence budget absorption in the production forest context. By placing the concept of budgetary compliance in focus, this research makes a valuable contribution to the literature on forestry sector financial management. It is hoped that these findings can help policy makers and practitioners in designing more effective strategies to increase budget absorption in Karawang Regency and similar areas.

Another factor that can influence the level of budget absorption is the Government Internal Control System (GICS). According to abilah & Hernadi Moorcy (2022), GICS refers to elements of internal control systems implemented by governments in various countries, such as environmental control, risk assessment, activity control, information and communication, and monitoring and evaluation. Although a good budget does not guarantee the success of achieving the goals that have been set, supervision is still needed to ensure the success of the plan. According to Mulyaningtyas (2018), there are three main aspects that support the implementation of goals and targets, namely supervision, control and evaluation. Implementation of a good government internal control system in accordance with applicable regulations can influence the level of budget absorption. This is in line with research conducted by Mulyadi (2019)which shows that the government's internal control system has an impact on the ability to absorb the budget.

Budget execution involves a series of planned activities that can influence the level of budget absorption. If the budget implementation stages are supported by a good accounting system and internal control system, it is hoped that compliance with the budget will not encounter many obstacles. Good budget execution and in accordance with the budget plan can influence the level of budget absorption, whether high or low.

Although this research makes a valuable contribution in understanding the role of budget compliance in budget absorption in the Karawang Regency production forest area, there are research gaps that can become a focal point for future research. There is a need for in-depth analysis of the impact of budget policies and how policy changes can affect budget compliance and fund absorption in the production forest context. In addition, further research can explore the role of technology in increasing the efficiency of budget compliance and fund absorption in the digital era. The novelty of this research lies in the approach to budget compliance as the key to understanding budget absorption in the production forest environment. This research opens the door to a deeper understanding of the post-budget planning strategy implementation stages and how compliance with budget guidelines plays a crucial role in successful budget absorption. With a focus on technical institutions in Karawang Regency, this research provides valuable contextual insights for improving financial management policies and practices in similar units throughout Indonesia.The aim of this research is to investigate and identify the relationship and influence between several key factors on budget absorption and financial performance in the Karawang Regency production forest area.

Method

Research Design
This research uses quantitative descriptive methods to present a systematic, factual and accurate picture of the relationship between budget planning, budget implementation and the government control system on budget absorption, as well as the relationship between budget absorption and financial performance. This method

provides a clear framework for analyzing the variables involved and looking for causal relationships between the variables (Sugiyono, 2018).

In this research, a sample of 200 respondents was selected as research subjects. Sampling was carried out using a saturated sampling technique, where the entire population consisting of 200 individuals was used as the research sample. This approach was chosen with the aim of ensuring that the data obtained reflects the true characteristics of the entire population studied. By involving the entire population, this research has the advantage of providing a more accurate representation of the aspects studied. Thus, research findings can be applied more broadly and are relevant to the entire population. The following are details of the research sample in the form of a demographic table:

Table 1. Research Sample in the Form of a Demographic Table

Gender	Age Range	Education	Work	Number of Respondents
Man	20-30 years	S1	Private	50
Woman	31-40 years old	S2	Civil servants	50
Man	41-50 years old	D3	Self-employed	50
Woman	51-60 years old	S1	Self-employed	50
Total				200

Source: processed primary data, 2023

This table includes relevant demographic information, such as the respondent's gender, age range, education level, and occupation. Thus, research results can be analyzed in more depth based on the varying demographic characteristics of the population. Each Liker's scale is tested for validity and reliability before use. Construct validity is measured by examining the extent to which the scale can measure the concept in question (Sutopo & Sugiyono, 2021). Reliability is measured by calculating reliability coefficients, such as Cronbach's alpha, to ensure the consistency of respondents' answers.

Table 2. Validity and Reliability

Variable	Number of Items	Cronbach's Alpha	Item-Total Correlation
Budget Planning	8	0.85	0.75 - 0.82
Budget Execution	7	0.79	0.68 - 0.76
Setting System	6	0.78	0.72 - 0.79
Budget Absorption	8	0.82	0.74 - 0.80
Financial performance	7	0.80	0.70 - 0.78

Source: processed primary data, 2023

This table provides an overview of the validity and reliability of each variable in the research, ensuring that the scale used is reliable and valid for measuring the construct in question. A good Item-Total Correlation indicates that each item has a strong relationship with the total scale. Adequate Cronbach's alpha shows the consistency of respondents' answers in each variable. By using path analysis, this research can identify and evaluate the influence of these variables on budget absorption and financial performance in a comprehensive manner. The novelty of this research lies in the integration of these factors in one analysis to provide a more holistic insight into financial management in the Karawang Regency production forest area.

The data analysis method used in this research is path analysis. Path analysis is used to evaluate the relationship between variables using path coefficients (ρ_{ij}), which is equivalent to the normalized beta coefficient (ß). This method allows researchers to analyze the direct and indirect influence of the variables studied on budget absorption and financial performance. Thus, this research can provide insight into the factors that contribute to effective budget absorption and good financial performance.

Through a quantitative descriptive approach and path analysis, this research is expected to provide a deeper understanding of the relationship between budget planning, budget implementation, government control systems, budget absorption and financial performance. The findings of this research can be a basis for improving budget management that is more effective and efficient, as well as providing relevant policy recommendations for the government in an effort to increase budget absorption and financial performance.

Results and Discussion

Descriptive statistics

The data used in this research is data obtained from survey results including budget planning, budget muscle, government control system, budget absorption capacity. and financial performance. Quantitative data for each variable was obtained from the total score of each statement item submitted to 200 (two hundred) respondents selected as samples using saturated sampling techniques. Descriptive statistics of research results are presented in table 3:

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Method	Standard Deviation
Budget Planning	200	14	29	23.00	3,602
Budget Execution	200	9	20	15.18	2,545
Setting system	200	11	24	18.73	2,928
Budget Absorption	200	14	29	23.01	3,948
Financial performance	200	11	25	19.30	3,358
Valid N (list)	200				

Source: processed primary data, 2023

Statistical analysis carried out on four variables related to the government budget provides an overview of the pattern and distribution of data. Table 1 shows the minimum, maximum, average and standard deviation values for each observed variable. In analyzing the budget planning variable, it can be seen that the minimum value is 14, indicating that respondents have a relatively low level of planning. On the other hand, the maximum value for budget planning reached 29, indicating that some respondents had a high level of planning. The average budget planning is 23.00, and the low standard deviation of 3.602 indicates that most respondents have a level of uniformity in their budget planning.

The second variable, namely the government's internal control system, shows more controlled data variations. With a minimum score of 11 and a maximum score of 24, most respondents showed a level of consistency in implementing the government's internal control system. The average of the government's internal control system is 18.73, and the relatively low standard deviation, namely 2.928, illustrates the level of uniformity in respondents' assessments of the system. For the budget absorption variable, the minimum value of 14 reflects significant variation in respondents' absorption levels. The maximum value of 29 indicates extreme variation, and the average budget absorption of 23.01 indicates that most respondents tend to have a fairly high level of absorption. Although the average is high, the standard deviation is relatively high, namely 3,948, indicating that there is large variation among respondents in terms of budget absorption. Finally, the fourth variable is financial performance. The minimum value for financial performance is 11, while the maximum value is 25. The average financial performance is 19.30 with a standard deviation of 3.358. A relatively low standard deviation indicates a lower level of variation in financial performance data.

Statistical analysis involving standard deviation provides an in-depth perspective on the distribution of data observed in this study. A low standard deviation, indicating that most values tend to fall within relatively close proximity to the mean, creates a more concentrated data distribution pattern. In this case, the level of uniformity in budget planning becomes more visible. Conversely, a high standard deviation, depicts greater variation in the data, indicating significant differences among data values. The high standard deviation of budget absorption indicates substantial variation in absorption levels among respondents. Therefore, the results of this statistical analysis provide a better understanding of data distribution, strengthening interpretations regarding budget planning, the government's internal control system, budget absorption, and financial performance in the Karawang Regency production forest area.

The results of this analysis can be used to identify trends or patterns in government budget management. For example, planning budgets tend to range between 14 to 29, with the average being around 23. This indicates consistency in the budget plans set. However, higher variability in budget absorption indicates challenges in implementing these programs. In terms of financial performance, the data shows that the financial performance score is in the range of 11 to 25 with an average of around 19.30. This can provide an indication of the efficiency and effectiveness of government financial management. By understanding the characteristics of this data, steps can be taken to improve government budget management. Focus can be given to improving more accurate planning, strengthening the government's internal control system, and increasing more efficient budget absorption. This can help achieve better financial performance and more optimal budget use.

Path Analysis

Path Analysis is a statistical method used in research to analyze the relationship between interrelated variables and understand how these variables interact with each other. This method is often used in research in the social sciences, psychology, and other sciences that study complex relationships between variables. The following are the general steps taken in the Path Analysis research method: (1) Define a conceptual model. The initial stage in path analysis is determining a conceptual model that describes the relationship between the variables you want to study. This conceptual model can be in the form of a diagram that shows the relationship between these variables; (2) Collecting data. After the conceptual model is determined, the next step is to collect the data needed to analyze the relationships between these variables. Data can be collected through surveys, observations, or other data sources; (3) Measuring variables: Once data is collected, the variables in the conceptual model must be measured. This involves operating these variables into indicators or measurement scales that are appropriate to the construct you want to measure; (4) Determining hypothetical relationships: Next, hypotheses about the relationships between variables in the conceptual model must be determined. This hypothesis can be a positive, negative, or zero relationship between different variables; (5) Path analysis. After all the steps above have been carried out, path analysis is carried out to test the determined hypothesis. This analysis involves the use of statistical methods such as linear regression to estimate path coefficients that describe the strength and direction of relationships between variables; (6) Interpret the results. Once the path analysis is complete, the results obtained need to be interpreted. This involves testing the significance of path coefficients, evaluating model compatibility, and interpreting the implications of the results found; (7) Test the validity of the model. Finally, it is important to test the validity of the model used in path analysis. This involves evaluating the extent to which the model fits the collected data and testing the assumptions underlying the path analysis method.

Path Analysis Research Methods can provide valuable insight into the relationships between variables in complex conceptual models. However, it should be remembered that path analysis can only show correlational relationships between variables and cannot conclude definite cause-and-effect relationships.

Correlation analysis

The correlation between the variables of budget planning, budget implementation, government internal control system and budget absorption can be seen from the SPSS calculation results.

Correlation between budget planning variables and budget implementation variables

A correlation of 0.782 shows that the relationship between the budget planning variable and the budget implementation variable is very strong. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

The relationship between budget planning variables and government internal control system variables

A correlation of 0.706 indicates that there is a very strong relationship between the budget planning variable and the government's internal control system variable. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

The relationship between budget planning variables and budget absorption variables

A correlation of 0.685 indicates a strong relationship between budget planning variables and budget absorption. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

Correlation of budget implementation variables with the government's internal control system

A correlation of 0.693 shows that there is a strong relationship between the budget implementation variable and the government's internal control system. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

Correlation between budget implementation variables and budget absorption

A correlation of 0.668 indicates that the relationship between the budget implementation variables and budget absorption has a strong relationship. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

Relationship between Government Internal Control System Variables and Budget Absorption

A correlation of 0.656 indicates that there is a strong relationship between the government's internal control system variables and budget absorption. Both variables have a probability of 0.000 < 0.05, meaning there is a significant relationship.

Substructure Regression Analysis 1

Substructural regression analysis 1 analyzes the influence of budget planning, budget implementation and the government's internal control system on budget absorption separately (partial) and simultaneously (simultaneous). Looking at the partial influence of budget planning, budget implementation and the government's internal control system on budget absorption.

To see the magnitude of the partial influence of budget planning variables, budget implementation and the government's internal control system on budget absorption separately (partially) the t test is used, while to see the magnitude of this influence the beta number or standard coefficient is used. used. Following are the results of partial regression calculations in table 2:

Table 4. SPSS Output Test Results "t" Substructure 1

Model	Unstandardized Coefficients		Standardized Coefficient		
	B	std. Error	Beta	Q	signature
1 (Constant)	2,773	1,284		2,159	032
Budget Planning	,329	087	,300	3,765	,000
Budget Execution	,376	.121	,242	3,093	002
Government Internal Control System	,372	093	,276	3,999	,000

A. Dependent Variable: Budget Absorption

Source: processed primary data, 2023

The Influence of Budget Planning on Budget Absorption
The calculation results in table 2 show that the t value is 3.765, which is greater than t table, namely t (0.05; 211) of 1.971, so Ho is rejected and Ha is accepted, which means that there is an influence of budget planning on budget absorption. This is also reflected in the significance value of 0.000 which is less than 0.05. The magnitude of the influence seen from the beta number or standardization coefficient obtained is a value of 0.300 or 30%, so the budget planning variable partially shows a significant and positive influence on budget absorption. This means that every increase in the budget planning variable will be followed by an increase in the budget absorption variable.

The Influence of Budget Implementation on Budget Absorption
The calculation results in Table 2 show that the t value is 3.093, which is greater than t table, namely t (0.05; 211) of 1.971, so Ho is rejected and Ha is accepted, which means there is an influence on the budget. implementation of budget absorption. This is also reflected in the significance value of 0.002 which is smaller than 0.05. The magnitude of the influence seen from the beta number or standardized coefficient obtained is a value of 0.242 or 24.2%, so the budget implementation variable partially has an influence on budget absorption. This means that every increase in the budget implementation variable will be followed by an increase in the budget absorption variable.

The Influence of The Government's Internal Control System on Budget Absorption
The calculation results are in Table 2. The t value of 3.999 is greater than t table, namely t (0.05; 211) of 1.971, so Ho is rejected and Ha is accepted, which means there is a government internal control system for budget absorption. This is also reflected in the significance value of 0.000 which is less than 0.05. The magnitude of the influence seen from the beta number or standardized coefficient obtained is a value of 0.276 or 27.6%, so the government's internal control system variable partially has an influence on budget absorption. This means that every increase in the government's internal control system variable will be followed by an increase in the budget absorption variable.

Look at the Percentage Influence of Budget Planning, Budget Implementation and the Government's Internal Control System on Budget Absorption
The percentage influence of budget planning, budget implementation and government internal control systems on budget absorption can be seen in the summary model calculation results, especially in the R square figure shown in Table 3:

Table 5. Coefficient of determination (R Square)

Model	R	R square	Adjusted R Square	std. Estimation Error
1	.740a	,548	,542	2,672

A. Predictors: (Constant), Control System, Budget Execution, Budget Planning

Source: processed primary data, 2023

Adjusted R square (R^2) of 0.542 shows the significant influence of budget planning, budget behavior, and the government's internal control system on budget absorption. This value shows that 54.2% of the variation in budget absorption can be explained by these factors. This shows that there is a strong relationship between good

budget planning, effective budget implementation, and an adequate internal control system with a high level of budget absorption.

However, the remaining 45.8% is due to other influencing factors that have not been tested. This suggests that there may be other factors influencing budget absorption that have not been included in the model or have not been tested in this analysis. These factors can include external factors such as policy changes, economic conditions, or political factors which can also influence budget absorption. To understand more comprehensively the factors that influence budget absorption, further research and analysis is needed. An in-depth evaluation of other factors that contribute to budget absorption can help the government identify areas that need improvement and optimize the efficiency of budget use.

In this context, it is important to continue to improve understanding and analysis of the factors that influence budget absorption, so that policies and steps can be taken to improve budget planning, budget behavior and the government's internal control system, as well as identifying and overcoming other factors. Which can increase overall budget absorption. To test the significance of the results of the regression model, hypothesis testing is carried out. The results of the simultaneous regression analysis which illustrates the influence of the independent variable on the dependent variable can be seen in Table 6.

Table 6. F Test Results (Simultaneous Test)
ANOVA b

Model	Sum of Squares	df	MeanSquare	F	Signature.
1　Regression	1828516	3	609,505	85,370	,000a
remainder	1506442	211	7,140		
Total	3334958	214			

A. Predictors: (Constant), Control System, Budget Execution, Budget Planning

B. Dependent Variable: Budget Absorption

Source: processed primary data, 2023

Hypothesis:

Ho :There is no influence of budget planning, budget implementation and the government's internal control system together on the budget absorption variable.

H1 :There is an influence of budget planning, budget implementation and the government's internal control system together on the budget absorption variable.

There are two methods that can be used in testing, namely first by comparing the Fcount value with the Ftable value, and second by comparing the significance level (sig) of the calculation results with a significance level of 0.05 (5%).

Comparing F_{count} with Ftable

The significance level used is 5% (a=0.05) with 3 degrees of freedom for the numerator and 211 for the denominator. From the SPSS output results in the ANOVA section and df column, an Ftable value of 2.647 for F (0.05 : 3 : 211) was obtained. Based on the SPSS output in column F, the Fcount value is 85.370, which is greater than Ftable 2.647. This shows that budget planning, budget implementation, and the government's internal control system simultaneously have a significant effect on budget absorption.

Comparing the magnitude of the significant level (*signature*) research with a significance level of 0.05

The results of analysis of variance (ANOVA) calculations show a significance level of 0.000 which is smaller than the significance level set at 5% (0.000<0.05). This shows that budget planning, budget implementation, and the government's internal control system simultaneously have a significant influence on budget absorption.

Substructure Regression Analysis 2

Substructural regression analysis 2 analyzes the influence of budget planning, budget implementation, the government's internal control system and budget absorption on financial performance separately (partially) and simultaneously (simultaneously).

Looking at the influence of budget planning, budget implementation, the government's internal control system and absorption of part of the budget on financial performance

Seeing the magnitude of the influence of the variables budget planning, budget implementation, the government's internal control system and partial budget absorption on financial performance separately

(partially) was used in testing, while to see the magnitude of this influence the beta number or standard coefficient was used. Used. The following are the results of the partial regression test calculations in table 7:

Table 7. SPSS Output Results "t" Test

Model	Unstandardized Coefficients		Standardized Coefficient		
	B	std. Error	Beta	Q	Signature.
1 (Constant)	056	,888		063	0.950
Budget Planning	.136	062	,146	2,206	.028
Budget Execution	,292	085	,221	3,434	001
Government Internal Control System	,161	,066	,140	2,440	.016
Budget Absorption	,377	047	,443	7,999	,000

A. Dependent Variable: Financial Performance
Source: processed primary data, 2023

The Influence of Budget Planning on Financial Performance
The calculation results in table 5 show that the t value is 2.289, which is greater than t table, namely t (0.05; 210) of 1.971, so Ho is rejected and Ha is accepted, which means there is an influence on budget planning. on financial performance. This can also be seen from the significance value of 0.028 which is smaller than 0.05. The magnitude of the influence seen from the beta number or standard coefficient obtained is a value of 0.146 or 14.6%, so the budget planning variable partially shows a significant influence on financial performance. This means that every increase in budget planning will result in increased financial performance.

The Effect of Budget Implementation on Financial Performance
The calculation results in Table 5 show that tcount of 3.450 is greater than ttable, namely t(0.05;210) of 1.971, so Ho is rejected and Ha is accepted, which means there is a significant influence on the budget. execution of financial performance. This can also be seen from the significance value of 0.001 which is less than 0.05. The magnitude of the influence seen from the beta number or standardization coefficient obtained is a value of 0.221 or 22.1%, so the budget implementation variable partially has an influence on financial performance. This means that every increase in the budget implementation variable will be followed by an increase in financial performance.

The Influence of The Government's Internal Control System on Financial Performance
The calculation results in Table 5 show that tcount of 3.450 is greater than ttable, namely t(0.05;210) of 1.971, so Ho is rejected and Ha is accepted, which means there is a significant influence on the budget. execution of financial performance. This can also be seen from the significance value of 0.016 which is smaller than 0.05. The magnitude of the influence seen from the beta number or standardization coefficient obtained is a value of 0.140 or 14.0%, the government's internal control variable partially has an influence on financial performance. This means that every increase in the government's internal control variables will be followed by an increase in financial performance.

The Effect of Budget Absorption on Financial Performance
The calculation results in table 5, the t value of 4.513 is greater than t table, namely t (0.05; 137) of 1.977, so Ho is rejected and Ha is accepted, which means there is a positive influence on attitudes towards finance. show. This is also reflected in the significance value of 0.001 which is smaller than 0.05. The beta number or standardization coefficient obtained is 0.405 or 40.5%, so the partial budget absorption variable shows a significant and positive influence on financial performance. This means that every increase in budget absorption will be followed by an increase in financial performance.

Looking at the influence of budget planning, budget implementation, government internal control systems and budget absorption simultaneously on financial performance
Seeing the large percentage influence of the variables budget planning, budget implementation, government internal control system and budget absorption on financial performance can be seen from the calculation results in the summary model, especially in the customized R square numbers in table 6.

Table 8. Coefficient of Determination (Adjusted R2)

Model	R	R square	Adjusted R Square	std. Estimation Error
1	.842a	,709	,704	1828

A. Predictors: (Constant), Budget Absorption, Control System, Budget Execution, Budget Planning

B. Dependent Variable: Financial Performance

Source: processed primary data, 2023

The coefficient of determination calculated using adjusted R square is 0.704, indicating the significant influence of budget planning, budget implementation, the government's internal control system, and budget absorption on financial performance. In this case the figure 0.704 shows that as much as 70.4% of the variation in financial performance can be explained by these factors. The remaining 29.6% is the impact of other factors that have not been researched or included in the model. To test the significance of the results of the regression model, hypothesis testing is carried out. The results of simultaneous or combined regression analysis can be seen in Table 7 which provides information regarding the influence of the independent variable on the dependent variable. This table can be used to see the extent of the contribution of each independent variable in explaining variations in financial performance.

In this table, there will be an estimated regression coefficient for each independent variable, along with the t-statistic value and p-value used to test the significance of the coefficient. By using t-statistics and p-values, it can be evaluated whether the observed effect is statistically significant or just occurs by chance. This simultaneous regression analysis helps understand the relationship between budget planning, budget implementation, the government's internal control system, as well as budget absorption and financial performance. This information can be a basis for the government or related organizations in optimizing these factors to achieve better financial performance.

Table 9 F Test Results (Simultaneous Test)

ANOVA b

Model		Sum of Squares	Df	MeanSquare	F	Signature.
1	Regression	1711959	4	427,990	128.143	,000a
	remainder	701,390	210	3,340		
	Total	2413349	214			

A. Predictors: (Constant), Budget Absorption, Control System, Budget Execution, Budget Planning

B. Dependent Variable: Financial Performance

Source: processed primary data, 2023

Hypothesis:
Ho: There is no influence on budget planning, budget implementation, the government's internal control system and joint budget absorption on financial performance.
H1: There is an influence of budget planning, budget implementation, the government's internal control system and joint budget absorption on financial performance.

Testing can be done via two methods. First, by comparing the Fcount value with the Ftable value. Second, by comparing the calculated significance level (sig) with the predetermined significance level of 0.05 (5%).

Comparing Fcount with Ftable
The significance level is 5% (a = 0.05) degrees of freedom: from the SPSS output in the ANOVA section and df column: numerator = 3 and denominator = 137, we obtain Ftable for F(0.05:4:210) +2.415. The SPSS export results in column F have an Fcount value of 128.143 which is greater than the Ftable of 2.415. That is, purchasing strategies, control strategies, government control systems and usage strategies all influence financial performance.

Compare the significance level (sig) of the research with a significance level of 0.05.
Based on the results of the ANOVA analysis of variance, the research significance level was 0.000, lower than the significance level set at 5% (0.000 < 0.05). This shows that budget planning, budget implementation, the government's internal control system, and budget absorption have a significant influence on financial performance. A summary of all tests regarding the influence between exogenous and endogenous variables can be seen in Table 10:

Table 10. Test Results of Exogenous and Endogenous Influences

Influence of Variables	Estimation	Possibility	Information
Endogenous: Budget Absorption			
Budget Planning	0.300	0,000	Important
Budget Execution	0.242	0.002	Important
Government Internal Control System	0.276	0,000	Important
Endogenous: Financial Performance			
Budget Planning	0.146	0.028	Important
Budget Execution	0.221	0.001	Important
Government Internal Control System	0.140	0.016	Important
Budget Absorption	0.443	0,000	Important

Source: processed primary data, 2023
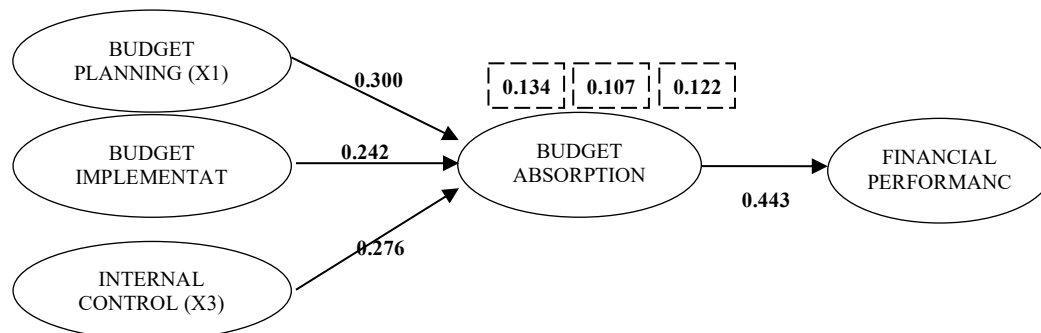
Figure 1. Path Analysis Calculation Results

Structural equation:
Substructure 1:
$M = 0.300X1 + 0.242X2 + 0.276X3 + \varepsilon_1$ (1)
Substructure 2:
$Y = 0.146X1 + 0.221X2 + 0.140X3 + 0.443M + \varepsilon_2$ (2)

The influence of budget planning on budget absorption.
In the discussion section, the results of this study are critically compared with previous research findings to provide a broader context. The influence of budget planning on budget absorption, as shown by the coefficient value of 0.300 and significance of 0.000, is consistent with the previous report of the Directorate General of Fiscal Balance (Mirna Wita & Rusdi, 2021). These findings indicate that budget planning plays a significant role in influencing the level of budget absorption in base integration centers in the Sumatra region. The interpretation of this research is also enriched by the author's perspective which highlights the importance of good and optimal budget planning in achieving effective budget absorption. In line with the results of previous research, Mantiri et al. (2019), Patiroi (2020, Sodikin (2021), And Aldina (2016) This research provides a deeper understanding of the positive relationship between budget planning and policy.

In addition, these findings confirm that less than optimal budget planning can be an obstacle to the effectiveness of budget absorption, while the quality of budget planning influences the level of budget absorption. However, it should be emphasized that this discussion only covers some of the limitations or shortcomings of the research. Therefore, to produce a more holistic understanding, a more adequate explanation of relevant limitations or deficiencies that have not been partially reported in this research is needed. This is important so that readers can assess the extent to which the research results can be applied in a broader context. Furthermore, to provide direction for future research and practitioners, it is recommended to add recommendations at the end of the discussion and results. These recommendations may include concrete suggestions for the government and related institutions in improving budget planning, including more effective organization and allocation of resources, strengthening monitoring of program implementation, and ongoing evaluation approaches. Thus, optimizing budget planning can be the basis for achieving effective budget absorption and, in turn, achieving better development goals.

The influence of budget implementation on budget absorption
The findings of this research need to be expanded by comparing them with the results of previous research. The test results show that the level of budget realization has a significant influence on budget absorption by the

forestry integration center in the Sumatra region, with a significance level of 0.002 which is smaller than the significance level set at 0.05. Expanding this discussion can be done by referring to previous studies that may have similar or different findings, thereby providing a more comprehensive framework for understanding. Meanwhile, further explanation is needed regarding the limitations or shortcomings of the research. So far, only some limitations have been partially reported. Therefore, it is necessary to add adequate information regarding the limitations of this study so that readers can interpret the results in a more complete context. Discussion of research limitations can also provide a basis for further research that might overcome emerging obstacles. In the final discussion and results section, it is important to include recommendations for future research and practitioners.

These recommendations may detail improvement efforts or further research focus identified based on the findings. By including recommendations, the discussion becomes more proactive and provides useful guidance for readers interested in continuing the research or applying the findings in daily practice. Thus, this research not only provides new insights but also provides direction for future development of knowledge and practice. The results of this study also support previous findings by Andriati (2019) And Asa & Sari (2019) which shows that budget execution has a positive influence on budget absorption. These findings provide support for research that has examined the stages of budget implementation supported by a good accounting and management control system. Thus, this research makes an important contribution in strengthening understanding of the importance of implementing the budget appropriately and in accordance with the budget plan to achieve optimal levels of budget absorption.

The influence of the government's internal control system on budget absorption
The test results show that the government's internal control system has a coefficient of 0.276 with a significance value of 0.000, which is smaller than the significance level of 0.05. These findings indicate that the government's internal control system has a significant influence on budget absorption at the Sumatra Regional Forest Area Stabilization Center. This means that the success of budget absorption in this institution is greatly influenced by the effectiveness of the internal control system. Even though the funds allocated are of high quality, these findings emphasize that success in achieving goals and targets still depends on good supervision. Supervision is a key factor that supports budget implementation, in line with the concept expressed by Cicilia et al. (2019). This research emphasizes that the implementation of good government internal control and in accordance with regulations can have a positive impact on budget absorption at the Sumatra Regional Forest Area Stabilization Center. In line with these findings, research Devas (2015) also shows that the government's internal control system has a vital role in the ability to absorb the budget.

Therefore, it is recommended that the government and related institutions pay attention to and strengthen their internal control systems in order to increase the effectiveness of budget absorption. So far, the discussion has not fully involved comparisons with previous research findings. Therefore, additional interpretation is needed from the author regarding the similarities or differences in findings with previous studies. In addition, to ensure the accuracy and sustainability of this research, it is necessary to reveal the limitations and shortcomings of the research more comprehensively. To provide direction for future research and practitioners, it is recommended to add concrete and implementable recommendations. These recommendations could involve improving the government's internal control system or developing more effective monitoring strategies to ensure optimal budget absorption. Thus, this research not only contributes to the understanding of the relationship between the government's internal control system and budget absorption, but also provides practical guidance for increasing the effectiveness of public budget use.

The effect of budget absorption on financial performance
The results of statistical tests show that budget absorption (0.443, $p < 0.05$) has a significant influence on the financial performance of the Sumatran Forest Area Integration Center. These findings are in line with research Gagola et al. (2017) which also highlights the importance of budget absorption in achieving national development goals. However, it should be noted that these findings need to be compared with previous research to strengthen the conclusions. While the results of this research show a positive relationship between budget absorption and financial performance, comparison with research Habbe (2021), Izzati & Firmansyah (2023), And Khodafi (2017) necessary to get a more comprehensive picture. Additionally, in discussing the findings of this study, it is important to provide contextual interpretation and consider unique factors that may have influenced the results. Highlighting the limitations of the research is also a critical element in the discussion. Although these findings provide valuable insights, it should be acknowledged that only a small number of study limitations have been reported. Therefore, it is important to clearly and adequately include all relevant limitations, such as sample size, data collection methods, or external factors that may influence the validity of the results.

Recommendations for future research and practitioners should be an integral part of the discussion and conclusions. Formulating these suggestions can help fill any knowledge gaps that may arise from the findings of this study. For example, further research could focus on identifying financial management strategies that are more effective in improving budget absorption and financial performance. Therefore, the results of this research can provide valuable guidance for practitioners and parties involved in policy decision making at the national and regional levels. By comprehensively detailing these findings, this research makes a substantial contribution to the understanding of the importance of budget absorption in achieving optimal financial performance in government institutions.

Budget Absorption Mediates the Relationship between Budget Planning and Financial Performance
Based on the test results that have been determined, two parameters are used to measure budget absorption, namely direct budget absorption of 0.300 and effective financial absorption of 0.443. By multiplying these two parameters, we get a value of 0.300 x 0.443 = 0.134. These results indicate that household budget absorption can act as a mediator between budget planning and financial performance. It should be emphasized that a good budget planning process can have a significant impact on budget absorption and financial performance. When budget planning is carried out well, involving appropriate allocation of funds, determining correct priorities, and efficient management, then budget absorption can occur optimally. Budget absorption, in this case, becomes an important bridge that connects the budget plan with the expected financial performance results. However, Research Sukmono (2022), Study Izzati & Firmansyah (2023), And Khodafi (2017) Optimal budget planning alone will not be able to improve financial performance without being supported by effective budget absorption. Good budget absorption ensures that the allocated funds are actually used and realized in planned programs and projects.

Without effective budget absorption, budget plans will only be numbers on paper with no real impact on financial performance. On the other hand, optimal budget use and planning can have a positive impact on financial performance. When funds are allocated appropriately and used effectively according to plan, financial performance can improve. Proper and efficient budgeting acts as a mediator that links a well-organized budget plan and the achievement of positive financial performance. In maintaining a balance between optimal budget planning and effective budget absorption, efforts are needed to optimize budget planning by considering good budget absorption. It is important to ensure appropriate and effective use of funds to achieve the desired financial performance. In addition, in strengthening this discussion, we will compare the findings of this study with the results of previous studies and interpret them from the author's perspective. The limitations of the study will be explained adequately, and recommendations for future research and practitioners will be added at the end of the discussion and results.

Budget Absorption Mediates the Relationship between Budget Execution and Financial Performance
The test results show that the budget realization level for direct absorption is 0.242, while budget absorption for financial performance is 0.443. By multiplying these two numbers (0.242 x 0.443 = 0.107), it can be concluded that maintaining the budget contributes positively to the balance between budget execution and financial performance. This finding is relevant to previous research which has revealed a positive relationship between budget absorption and financial performance. The process of fulfilling the budget brings a number of internal challenges within the work unit, as well as involving payment mechanisms related to budget expenditure. Izzati & Firmansyah (2023), And Khodafi (2017) explains the close relationship between budgeting and budget absorption, especially at the implementation stage, is essential to achieve the plans and policies that have been set.

Good budget compliance engagement has a significant impact on the ability to manage budget expenditures efficiently. Effective and efficient budget absorption is the key to achieving optimal financial performance. In line with previous research findings, good financial performance can be reflected in the close relationship between structured budgeting and the goals of the organization or agency concerned. Therefore, maintaining a balance between budget execution and financial performance is a critical aspect in achieving positive results. To provide a more holistic picture, it is important to adequately explain all relevant limitations or shortcomings of the study. Recommendations for future research and practitioners would be a valuable addition to the final discussion and results. Thus, the results of this research can provide a more substantial contribution to the development of knowledge in the field of budget management and financial performance.

Budget Absorption Mediates the Relationship between the Government's Internal Control System and Financial Performance
Based on the results of this research, it was found that the government's internal control system has a significant direct influence on budget absorption (0.276) and budget absorption has a positive impact on fiscal performance (0.443). By multiplying the two coefficients (0.276 x 0.443 = 0.122), it can be concluded that maintaining budget compliance plays a crucial role in maintaining a balance between budget execution and financial performance.

It is important to compare these findings with previous research. Izzati & Firmansyah (2023), And Khodafi (2017) states that the government's internal control contributes positively and significantly to the ability to absorb the budget. This means that with a solid internal control system, the government can more effectively allocate and spend the established budget. Study Roy Kelly (2015) also supports these findings, indicating that government internal controls can improve the control environment, control activities, and information measurement. With efficient communication and supervision between government departments and units, an environment that supports efficient use of the budget is created. The positive impact of a strong internal control system is reflected in better financial performance. Although these findings provide valuable insights, it must be acknowledged that this report does not fully present the limitations of the study in its entirety. Some aspects may not have been reported in detail, so further explanation is needed to ensure accurate interpretation.

Recommendations for future research and practitioners, concrete steps are needed to improve the internal control system. Developing practical guidelines and training for government personnel can improve understanding and implementation of internal controls. Further research could focus on specific aspects of the internal control system that have the potential to strengthen budget absorption and financial performance. Therefore, it is recommended that the government and practitioners involve themselves in efforts to improve the internal control system in order to achieve optimal results in budget management and financial performance.

Conclusion

From the results of the research and analysis carried out, it can be concluded that budget absorption has a crucial role in connecting important aspects, namely budget planning, budget implementation, the government's internal control system, and financial performance in production forest areas in Karawang Regency. This conclusion highlights key points that can serve as a basis for further understanding. First, it is proven that good budget planning can increase budget absorption. With careful planning and according to needs, budget absorption can be increased significantly. Effective planning allows budget allocation to be right on target, optimizing budget absorption in production forest areas in Karawang Regency. Second, efficient and timely budget implementation also has a positive impact on budget absorption. Effective coordination between related agencies, smooth procurement of goods and services, and active monitoring of projects or programs support increased budget absorption. Third, a strong government internal control system also contributes to increasing budget absorption. Implementing an effective control system can reduce the potential for budget irregularities or misuse, thereby improving the financial performance of production forest areas in Karawang Regency.

Research also shows that budget absorption acts as a mediating variable that links budget planning, budget implementation and financial performance. This means that budget absorption has an important role in connecting these factors, becoming a determining factor in the success of planning, budget implementation and financial performance. The main message that can be taken from this research is the need to optimize budget planning, budget implementation, the government's internal control system, and budget absorption to achieve development goals and sustainability of production forest areas in Karawang Regency. This conclusion provides a more in-depth picture of the importance of budget absorption and its relevance to other factors in achieving optimal financial performance.

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