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THE INFLUENCE OF DISCIPLINE, COMPETENCY, AND MODERATED ORGANIZATIONAL CULTURE ON BUDGET IMPLEMENTATION PERFORMANCE IN THE MINISTRY OF DEFENSE OF THE REPUBLIC OF INDONESIA

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ABSTRACT

This research is based on the State Finance Act No. 17 of 2003. In the explaining section, public finances management must be carried out professionally, openly, and responsibly to promote good governance in State administration. This study seeks to analyze the impact of budget execution and the OCB intervention on the direct effects of discipline variables, skill, and organizational culture. The research is also based on the Authorization of Dipa and uses Corporate Culture, OCBs, and Structural Equating Models (SEM). The competence dimension, which mainly affects organizational citizenship, is the educational competence dimension measured by the academic indicators of officials at least S2. This shows that academic competence is essential for increasing corporate citizenship and budget implementers' performance, as measured by budget managers having a minimum of S2 training. There is an influence of organizational culture regarding organizational citizenship behavior and performance budget executors at the Indonesian Ministry of Defense and has is an influence of state citizenship behavior on the performance of budget implementers in the Government of Defense of the Republic of Indonesia.

INTRODUCTION

Budget management is an essential component of efforts to improve performance accountability for Ministries/Agencies/Institutions whose operational activities are funded by the State Revenue and Expenditure Budget (APBN). Budget execution, the final stage of the budget management cycle,

holds a strategic position and must be handled with more excellent care. As a result, the budget implementation stage has a significant weight in supporting budget management performance. The Ministry of Defense / TNI carries out the activities listed in the budget implementation List to strengthen their ability to carry out their duties (DIPA). The APBN provides budget support for all activities listed in the DIPA.

According to (Karunia et al., 2018), the mandate of law number 17 of 2003 concerning State Finance states that to support the realization of good governance in state administration, the management of state finances must be carried out professionally, openly, and responsibly. The budget execution mechanism, which is a component of the powerful budget management mechanism, must perform well. Thus, budget management can be directly proportional to the Ministry of Defense / TNI performance. Discipline, competence, and organizational culture all play a strategic role in budget execution.

Budget management for Work Units (Satker) within the Ministry of Defense / TNI has so far used a different mechanism than budget management for other Ministries / Agencies (K / L). Apart from the merging above of the Ministry of Defense and the TNI, the uniqueness of the budget management mechanism at the Ministry of Defense / TNI is also related to the institutional posture before the reform era. Before the reform, the Ministry of Defense and the TNI were overseen by a single command. At the time, the Ministry of Defense / TNI was known as the Ministry of Defense and Security, and the Indonesian Armed Forces were known as the Indonesian Armed Forces (Dephankam ABRI). The organization is led by the Minister of Defense and Security, who is also the Commander of the Republic of Indonesia's Armed Forces (Menhankam Pangab RI). Thus, at the time, the position of Minister of Defense and Security was Commander of ABRI.

The Ministry of Defense / TNI, on the other hand, has a wide range of organizations. It is even the Republic of Indonesia's largest Ministry / Institution organization. The Ministry of Defense / TNI has a different budget execution mechanism than other Ministries / Agencies based on the budget management organization's posture. The KOM / KOP mechanism is the budget execution mechanism within the Ministry of Defense / TNI. KOM / KOP: Ministerial Authorization Decree / Central Authorization Decree.

According to Spencer and Spencer (1993), competence is a fundamental characteristic of a person that has a causal relationship with exceptional job performance. According to preliminary findings, actors' competence in budgeting activities within the Indonesian Ministry of Defense needs to be improved or optimized. Constraints in the Ministry of Defense / TNI's career development system sometimes harm the organization's interests, for example, by arguing that a tour of duty, one's professionalism cannot be complete because they must carry out transfers that are frequently not in one's professional direction. Due to a lack of time to serve or hold a job in the budgeting sector, I was abruptly transferred to the non-budgeting section for a

variety of reasons, both official and non-official, and the expected competence was not optimal.
In addition to disciplinary and competency issues, the existing organizational culture has not been optimized to support increased budget execution performance within the Ministry of Defense / TNI. From the viewpoint of budget execution, corporate culture creates reciprocal relations between budget managers and those responsible for interdependent activities in integrated coordination. This relationship mechanism needs strengthening in increased communication and information coordination (Quen, 2006).

The relationship between disciplinary factors, competence, and organizational culture on improving budget execution performance needs to pay attention to other mediating factors: The Organization Citizenship Behavior (OCB) or generally referred to as managerial behavior. According to (Bagas Kristian W, 2012), organizational citizenship behavior (OCB) is characterized as the behavior of individuals who have the freedom to choose, which is recognized implicitly or explicitly by the reward system and contributes to the effectiveness and efficiency of organizational functions (Organ in Popescu et al., 2013). Within the Ministry of Defense / TNI, budget actors do not share this individual activity equally.

These three things, namely discipline, competence, and organizational culture, need to be confirmed whether they have a direct influence or role in creating budget executors' performance within the Ministry of Defense / TNI. However, this is deemed inadequate, and research is needed to determine the indirect relationship or through the mediation (intervening) of other variables such as OCB in measuring how far or the role of each variable in the performance of budget execution within the Ministry of Defense / TNI.

The goal of this study is to determine the direct impact of discipline, competence, organizational culture, and organizational behavior on budget execution performance.

LITERATUR REVIEW

Discipline, according to (Simamora, 2004), is a method for correcting or punishing subordinates who break laws or procedures. Work discipline is a tactic used by supervisors to interact with workers in order to get them to improve their actions and increase their knowledge of and ability to follow all company rules and social norms (Veithzal, 2004).

Competence is a knowledge-based skill that is accompanied by a positive work attitude and applied in the workplace to complete tasks and jobs that meet the defined work requirements. According to Government Regulation Number 101 of 2000, competence is defined as a civil servant's skill and characteristics in the form of knowledge and behavioral attitudes needed in his duties and positions (article 3). Competence, according to (Sutrisno, 2004), is a mixture of intelligence, skills, beliefs, and attitudes expressed in thought and acting patterns.

According to (Wirawan, 2008), performance is defined as the quantity and quality of tasks completed by individuals, groups, or organizations. The quantity aspect refers to the workload, while the consistency aspect refers to the accuracy and neatness of the completed work. Job energy kinetics is an acronym for efficiency, which is a synonym for performance in English. The word "performance" is often shortened to "performance" in Indonesia. The output of a job's indicators over a given time period is referred to as performance. A record of the results generated on specific job functions or activities over a period of time is called performance.

According to references to previous research, specifically (Vidyani & Desiana, 2019), the discussion of affective commitment becomes one of the problems in human resource management. This lesson will look at how competency learning will help to mediate the impact of information sharing on affective commitment. To collect data on primers, researchers used a cross-sectional survey. At the Tbk Head Office of PT PP (Persero), samples were collected from Gen Y employees. A total of 152 people responded to the survey, and all of the responses were valid. Structural Equation Modeling techniques are used to process research data with Lisrel 8.50 software (SEM). According to the findings of this report, information sharing has a major impact on competency growth and affective commitment among Gen Y employees at PT PP (Persero), Tbk's Head Office. The higher employee competency becomes as more information is exchanged within the company. Aside from that, competence growth is shown to mediate the impact of sharing information on affective commitment in a meaningful and positive way. These studies add to the literature on Gen Y knowledge, competency development, and affective commitment. This study is confined to Gen Y workers at the Tbk Head Office of PT PP (Persero). As a result, researchers would need to test additional research models in a number of different construction services firms.

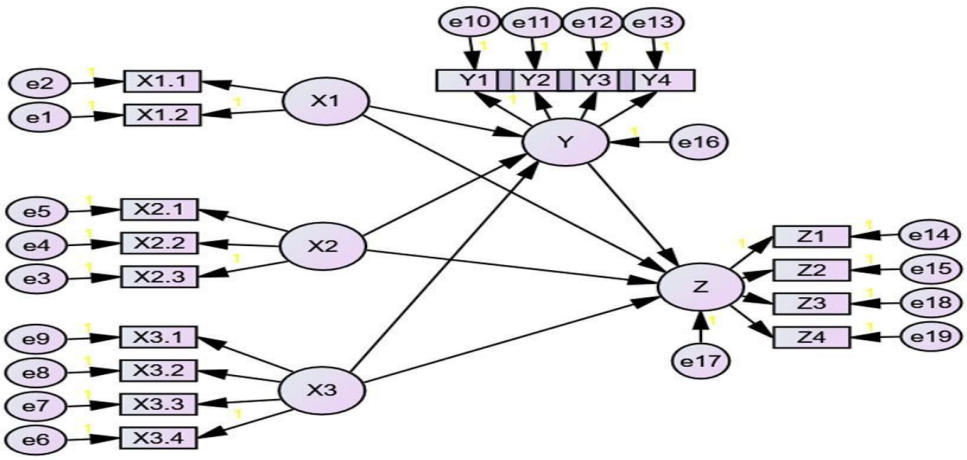
Based on previous research references, namely (Nia et al., 2018), The results showed that motivation, competence, and culture organization has a positive and significant effect simultaneously on the Implementation of Performance-Based Budgeting at the Department of Communication and Information, Statistics, and Encoding, Bantaeng Regency, can be seen from the results of the analysis which resulted in the coefficient of determination (R Squared = R2). This means that the variables of motivation, competence and organizational culture simultaneously can explain the variables that have contributed to the performance of employees at the Department of Communication and Information, Statistics and Encryption, Bantaeng Regency, and many are influenced by other variables that are not included in this research variable. Variable Organizational culture is the most variable significantly influence the implementation of performance-based budgeting at the Ministry of Communication and Informatics, Statistics and District coding Bantaeng, with the Standardized Beta coefficient value of the Motivation variable, competence, and organizational culture on Compilation Implementation Performance-Based Budgeting at the Department of Communication and Information, Statistics and Encoding, Bantaeng Regency.

According to previous research references (Rahayu & Rozak, 2018), the results show that personality has a positive and significant effect on OCB, empowerment has a positive and significant effect on OCB, and personality has a positive and significant effect on OCB. Significant effect on employee performance, empowerment has a positive and significant effect on performance, OCB has a positive and significant effect on employee performance, personality has no positive and significant effect on performance, empowerment has a positive and significant effect on performance, OCB does not have a positive and significant effect on performance. The mediation test results show that OCB mediates the influence of empowerment on employee performance but not the influence of personality on employee performance. The moderation test results show that social capital is an appropriate moderating variable to use in moderating the relationship between empowerment and employee performance.

METHODOLOGY

In the SEM method, there are two models, namely the structural model and the measurement model. The structural model is the relationship between constructs (latent/unobserved variables or variables that are not measured directly and require several indicators or proxies to count them) consisting of independent and dependent variables. The measurement model is the relationship (loading value) between the hand (manifest variable) and the construct (latent variable).

The independent variables in this study include; discipline (X1), competence (X2), and Organizational Culture (X3). The intervening variable in this case as a mediator is OCB (Y), and the dependent variable is budget execution performance (Z). Graphically, the structural model developed in this study is depicted in Figure 3.1.



Information:
X1 = Discipline
X2 = Competence
X3 = Organizational Culture
Y = OCB
Z = Performance of Budget Execution

A structural model is a tool to graphically describe the structure of the causal relationship between the independent, intervening, and dependent variables (Bollen, 1989). Based on the structural model, it can be seen how the direct and indirect effects are formed. The immediate impact is the influence of one independent variable on the dependent variable without going through other variables or intervening variables (Juanim, 2004). In this study, the SEM method was carried out with the help of Lisrel software.

The SEM analysis stages in Lisrel are as follows:

- Build an SEM model; The SEM model built must be based on the basics of relevant theories and supported by previous studies' results.
- Identify SEM Models; SEM model identification is made by calculating the degree of freedom of the SEM model. The degree of freedom of the SEM model plays an essential role in determining whether the process of estimating/estimating the parameters of the SEM model can be carried out or not. The calculation of the value of degrees of freedom from the SEM model is intended to determine whether each parameter estimate/estimate value of the SEM model has a unique value/solution.
- Estimate/estimate SEM model parameters; There are various estimation techniques (estimation methods) that can be used to estimate the parameters of the SEM model, namely, maximum likelihood (ML), general least square (GLS), weight least square (WLS), and so on. The estimation method used in estimating the parameters in this study is the maximum likelihood (ML).
- Model suitability testing; Model suitability testing includes; 1) Testing the SEM model as a whole, namely testing whether the SEM model as a whole fits / fits the sample data. This test is done by comparing the sample covariance matrix and the SEM model estimation covariance matrix. 2) Testing the measurement model using confirmatory factor analysis (CFA). After the measurement model was formed using CFA, an analysis of the latent variable's relationship and the indicator variable was carried out. This testing process, including testing whether each manifest variable/indicator can measure/reflect the latent variable. 3) Testing the structural model, which is pushing the relationship between latent variables. Model testing carried out in this study includes the comprehensive test consisting of; Chi-Square, RMSEA, NCP, ECVI, AIC, CAIC, NFI, NNFI, CFI, IFI, RFI, RMR, and GFI.

Analysis of the suitability between variables and data used GOF (Goodness of Fit) to measure the model's fit, namely RMSEA (Root Mean Square Error of Approximation). The RMSEA is similar to the Chi-square corrected for sample size. RMSEA measures the deviation of the parameter values of a model with its population covariance matrix.

Table 3.2. A Measure of The Suitability of The Model with The RMSEA Value

RMSEA value	Fit Size
≤ 0,05	*close fit*
0 ,05 < RMSEA ≤ 0, 08	*good fit*
0 ,08 < RMSEA ≤ 0, 1	*mediocre (marginal) fit*
0,1 < RMSEA	*poor fit*

RESULTS

Respondent Characteristics

The sample in this study was employees spread across 17 work units within the Indonesian Ministry of Defense with an officer-level capacity of 133 respondents with the characteristics of respondents presented in the following table.

Table 4.1. Respondent Characteristics

Characteristics Category Consumer

		Frequency.	**percent**
Gender	Man Girls	53 80	39,8 60,2
	amount	133	100
Age	20 – 29 age 30 – 39 age Over 40 years	61 47 25	45,9 35,3 18,8
	Amount	133	100
Education	Senior high school / equivalent D3 S1 S2	53 12 43 25	39,9 9,0 32,3 18,8
	Amount	133	100

Based on table 4.1. It is known that most of the sex of the respondents were female (60.2%) while the male (39.8%). The characteristics of respondents

based on age are mostly aged 20-61 years (39.9%), then respondents who are 30-39 years old (35.3%) and most recently are respondents aged over 40 years (18.8%).

Characteristics of respondents based on education most of the respondents are high school education/equivalent (39.9%), and S1 education (32.3%), followed by S2 education (18.8%), and lastly are respondents with D3 education (9, 0%)

Description of Research Variables

Descriptive analysis was conducted to determine the respondents' essential characteristics of the variables used in the study. The statistical measures used in the descriptive statistical analysis of this study are frequency and percentage. The purpose of this analysis is to see the level of distribution of responses from respondents' answers. The following is a description of the research variables

Discipline

Disciplinary data consists of 8 statements using a Likert scale that has been tested for validity and reliability. Based on the results of research conducted using the calculation of SPSS Version 21, the frequency distribution of the discipline variables can be presented as follows:

Table 4.2. Frequency Distribution of Discipline Variables

Lots of classes	Interval Class	Under Limit	Upper limit	Fr. Absolute	Fr. Relative (%)
1	24-25	23,5	25,5	3	2,26%
2	26-27	25,5	27,5	8	6,02%
3	28-29	27,5	29,5	12	9,02%
4	30-31	29,5	31,5	20	15,04%
5	32-33	31,5	33,5	36	27,07%
6	34-35	33,5	35,5	16	12,03%
7	36-37	35,5	37,5	25	18,80%
8	38-40	37,5	40,5	13	9,77%
	Total			133	100%

Based on table 4.2, the frequency distribution and histogram graph from the results of the discipline data has a score range of 16, many class intervals (K) of 8.01 rounded to 8 obtained from the process of calculating the Sturges formula (K = 1 + 3.3 logs n), and length the class interval (R / K) is 2 (the calculation process is in the attachment). For the unit actual limit, the lower limit equals the lower end minus 0.5, and the upper limit equals the upper end plus 0.5. Based on the table above, the most significant absolute frequency, which is 36 respondents, is in the 5th class, namely in the range 32 - 33 of 27.07%, while the lowest fundamental frequency is that three respondents are

in class 1, namely in the range 24-25 of 2.26%. It is presented in the form of a histogram graphic in the following graph:

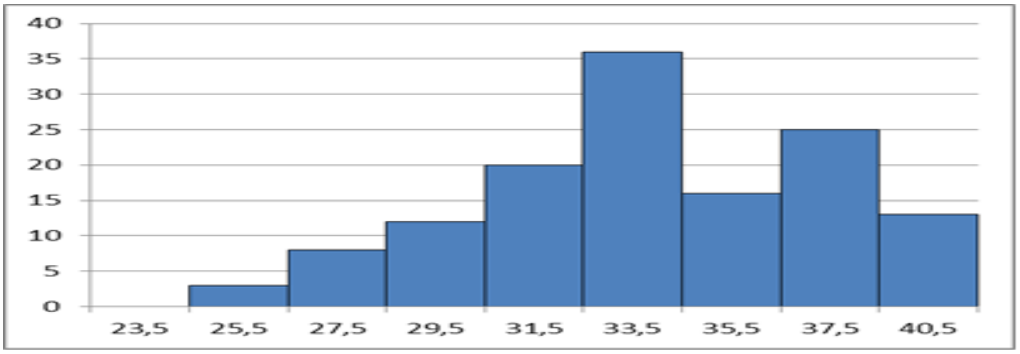


Figure 4.3. Discipline Histogram Graph (X1)

Organizational Culture

Organizational culture data consists of 14 statements using a Likert scale tested for validity and reliability. Based on the results of research conducted using the calculation of SPSS Version 21, the frequency distribution of organizational culture variables can be presented as follows:

Table 4.3. Frequency Distribution of Organizational Culture Variables

Lots of classes	**Interval Class**	**Under Limit**	**Upper limit**	**Fr. Absolute**	**Fr. Relative (%)**
1	39-42	38,5	42,5	2	1,50%
2	43-46	42,5	46,5	2	1,50%
3	47-50	46,5	50,5	9	6,77%
4	51-54	50,5	54,5	15	11,28%
5	55-58	54,5	58,5	35	26,32%
6	59-62	58,5	62,5	27	20,30%
7	63-66	62,5	66,5	21	15,79%
8	67-70	66,5	70,5	22	16,54%
	Total			133	100%

Based on table 4.3, the frequency distribution and histogram graph from the results of organizational culture data has a score range of 31, many class intervals (K) of 8.01 are rounded to 8 obtained from the process of calculating the Sturges formula (K = 1 + 3.3 logs n), and the length of the interval class (R / K) is 3.88, rounded up to 4 (the calculation process is in the attachment). For the unit actual limit, the lower limit equals the lower end minus 0.5, and the upper limit equals the upper end plus 0.5. Based on the table above, the most considerable absolute frequency, as many as 35 respondents, were in the 5th class, namely in the 55-58 range of 26.32%, while the lowest total frequency, namely two respondents, were in classes 1 and 2, namely in the field 39 - 42 of 1.50% and the range 43 - 46 of 1.50%. To facilitate the interpretation of the

frequency distribution table for organizational culture is presented in the form of a histogram graphic in the following graph:

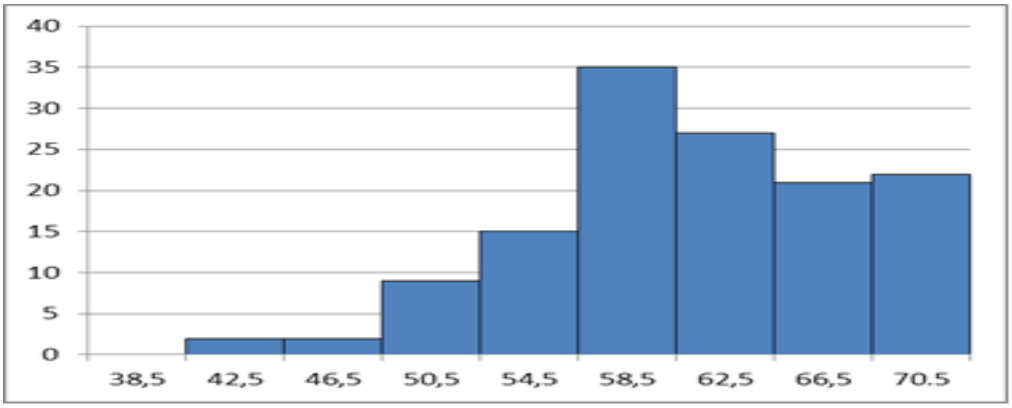


Figure 4.4. Competency Histogram Graph (X3)

Organization Citizenship Behavior

Data organization citizenship behavior consists of 38 statements using a Likert scale tested for validity and reliability. Based on the results of research conducted using the calculation of SPSS Version 21, the frequency distribution of the variable organization citizenship behavior can be presented as follows:

Table 4.4. Variable Frequency Distribution of Organization Citizenship Behavior

Lots of classes	Interval Class	Under Limit	Upper limit	Fr. Absolute	Fr. Relative (%)
1	114-123	113,5	123,5	2	1,50%
2	124-133	123,5	133,5	5	3,76%
3	134-143	133,5	143,5	14	10,53%
4	144-153	143,5	153,5	34	25,56%
5	154-163	153,5	163,5	27	20,30%
6	164-173	163,5	173,5	21	15,79%
7	174-183	173,5	183,5	20	15,04%
8	184-193	183,5	193,5	10	7,52%
	Total			133	100%

Based on table 4.4, the frequency distribution and histogram graph from the results of organization citizenship behavior data has a score range of 31, many class intervals (K) of 8.01 are rounded to 8 obtained from the process of calculating the Sturges formula (K = 1 + 3.3 logs n), and the length of the interval class (R / K) is 9.50 rounded up to 10 (the calculation process is in the attachment). For the unit absolute limit, the lower limit equals the lower end minus 0.5, and the upper limit equals the upper end plus 0.5. Based on the table above, the most considerable absolute frequency, which is 34 respondents, is in the 4th class, namely in the range 144 - 153 of 25.26%,

while the lowest fundamental frequency is that two respondents are in the 1st class, namely in the range 114 - 123 of 1.50%, it is presented in the form of a histogram graphic in the following graph:

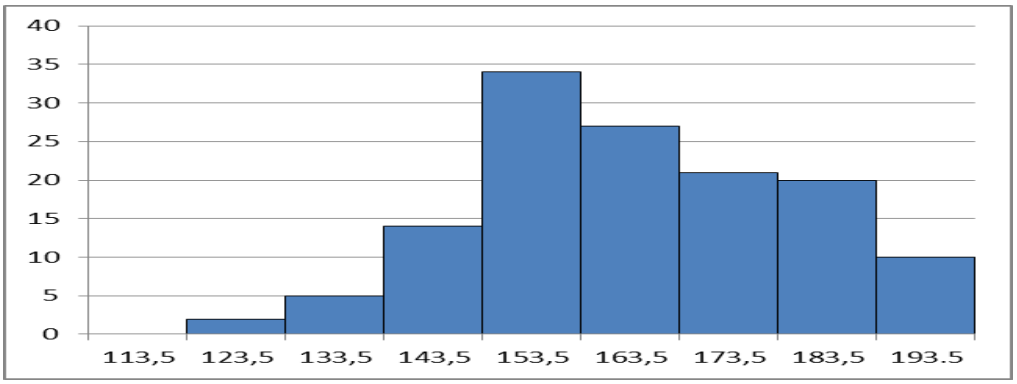


Figure 4.5. Organization Citizenship Behavior (Y) Histogram Graph

Budget Implementer Performance

Budget executor performance data consists of 38 statements using a Likert scale tested for validity and reliability. Based on the results of research conducted using the calculation of SPSS Version 21, the frequency distribution of budget executor performance variables can be presented as follows:

Table 4.5. Frequency Distribution of Budget Implementer Performance variables

Lots of classes	Interval Class	Under Limit	Upper limit	Fr. Absolute	Fr. Relative (%)
1	114-123	113,5	123,5	2	1,50%
2	124-133	123,5	133,5	5	3,76%
3	134-143	133,5	143,5	14	10,53%
4	144-153	143,5	153,5	34	25,56%
5	154-163	153,5	163,5	27	20,30%
6	164-173	163,5	173,5	21	15,79%
7	174-183	173,5	183,5	20	15,04%
8	184-193	183,5	193,5	10	7,52%
	Total			133	100%

Based on table 4.5, the frequency distribution and histogram graph from the results of the performance data of budget executors have a score range of 31, many class intervals (K) of 8.01 are rounded to 8 obtained from the process of calculating the Sturges formula (K = 1 + 3.3 logs n) and the length of the interval class (R / K) is 9.50 rounded to 10 (the calculation process is in the attachment). For the unit actual limit, the lower limit equals the lower end minus 0.5, and the upper limit equals the upper end plus 0.5. Based on the table above, the most considerable absolute frequency, which is 34 respondents, is in the 4th class, namely in the range 144 - 153 of 25.26%,

while the lowest fundamental frequency is that two respondents are in the 1st class, namely in the range 114 - 123 of 1.50%. It is presented in the form of a histogram graphic in the following graph:

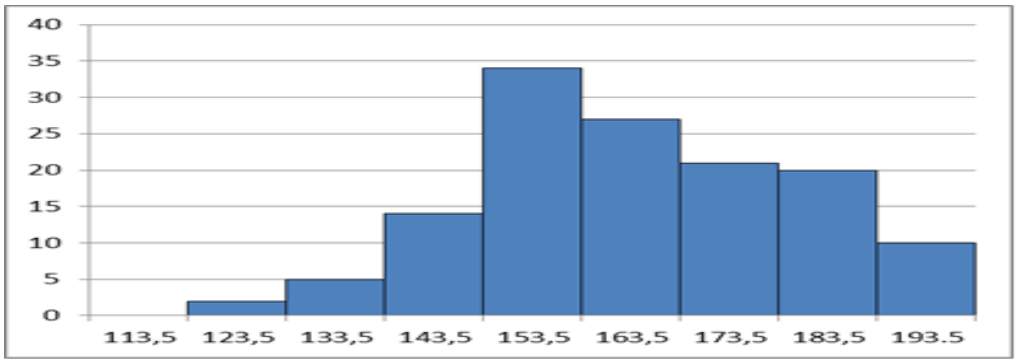


Figure 4.6. Graph of Budget Executor
Performance Histogram (Z)
Reporting Research Results
Analysis SEM

Validity and Reliability Testing At SEM

Validity testing is carried out using second-order confirmatory factor analysis (2ndCFA), and each item statement must have a loading factor of 0.40. Hair et al. (2010) stated that the loading factor based on a sample size of 133 is 0.50.

Discipline

Two-step confirmatory factor analysis (2ndCFA) to test the disciplinary dimension forming indicators' validity and reliability can be shown in the following figure.

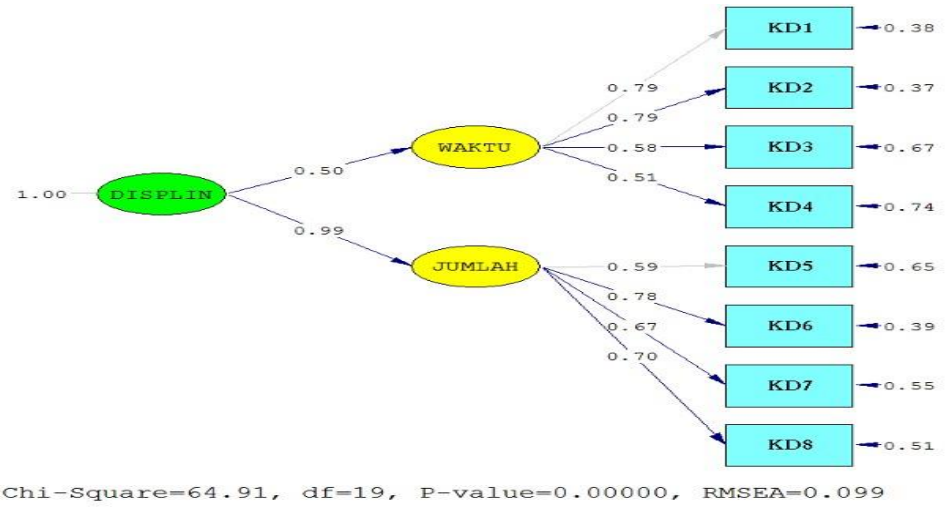


Figure 4.7. Disciplinary 2nd CFA Analysis

Based on Figure 4.7. above, it can be seen that the validity of the disciplinary-forming indicators, which can be seen in the output of lisrel in the Completely

Standardized Solution, can be summarised in the form of a validity table as follows. You should present your findings as concisely as possible and still provide enough detail to adequately justify your conclusions, as well as enable the reader to understand precisely what you did in terms of data analysis and why.

Table 4.8. Disciplinary Validity

Variable		Standardized Loading Factor 0,50	Information
1st CFA			
Timing	KD1	0,79	Valid
	KD2	0,79	Valid
	KD3	0,58	Valid
	KD4	0,51	Valid
Amount			
	KD5	0,59	Valid
	KD6	0,78	Valid
	KD7	0,67	Valid
	KD8	0,70	Valid
2nd CFA			
Discipline			
Timing		0,50	Valid
Amount		0,99	Valid

Discipline

Based on Figure 4.7. Above, it can be seen that the dominant dimensions and indicators influence the discipline variable. The largest t-value is the number discipline dimension (AMOUNT) of 8.93, the dimension and the lowest t-value is the dimension of time discipline (TIME) of 6.29

Competence

Two-step confirmatory factor analysis (2ndCFA) to test the validity and reliability of the indicators that form the competency dimensions can be shown in the following figure

Table 4.9. Competence Validity

Variable		Standardized Loading Factor 0,50	Information
1st CFA Education			
	KT1	0,55	Valid
	KT2	0,71	Valid

	KT3 KT4	0,59 0,61	Valid Valid
training	KT5 KT6 KT7 KT8	0,62 0,69 0,76 0,66	Valid Valid Valid Valid
Experience	KT9 KT10 KT11	0,59 0,75 0,86	Valid Valid Valid
2nd CFA Competence Education Training Experience		0,84 0,81 0,80	Valid Valid Valid

Based on table 4.9. It is known that the standardized factor loading has a value above 0.50, so it can be concluded that the dimensions and indicators of competency variables are valid.

Meanwhile, to find out the dimensions and indicators that most dominantly influence

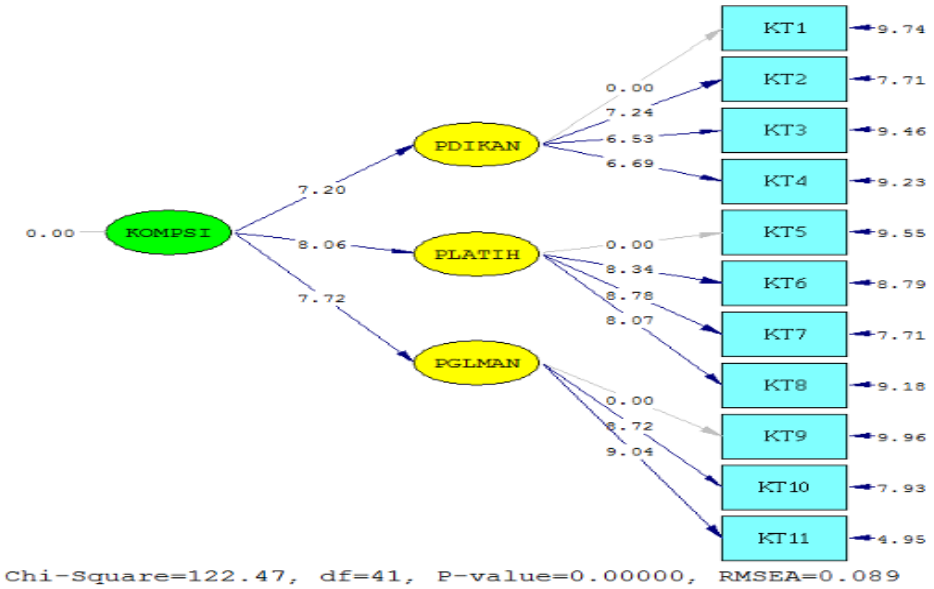


Figure 4.8. T-Values 2nd CFA Competency

Based on Figure 4.8. Above, it can be seen that the dominant dimensions and indicators influence the competency variable. The highest t-value is the training competency dimension (PLATIH) of 8.06, then the experiential competency dimension (PGLMAN) is 7.72, and the lowest t-value is the education competency dimension (PDIKAN) of 7.20

Organizational culture

Two-step confirmatory factor analysis (2ndCFA) to test the validity and reliability of indicators forming the dimensions of organizational culture can be shown in the following figure.

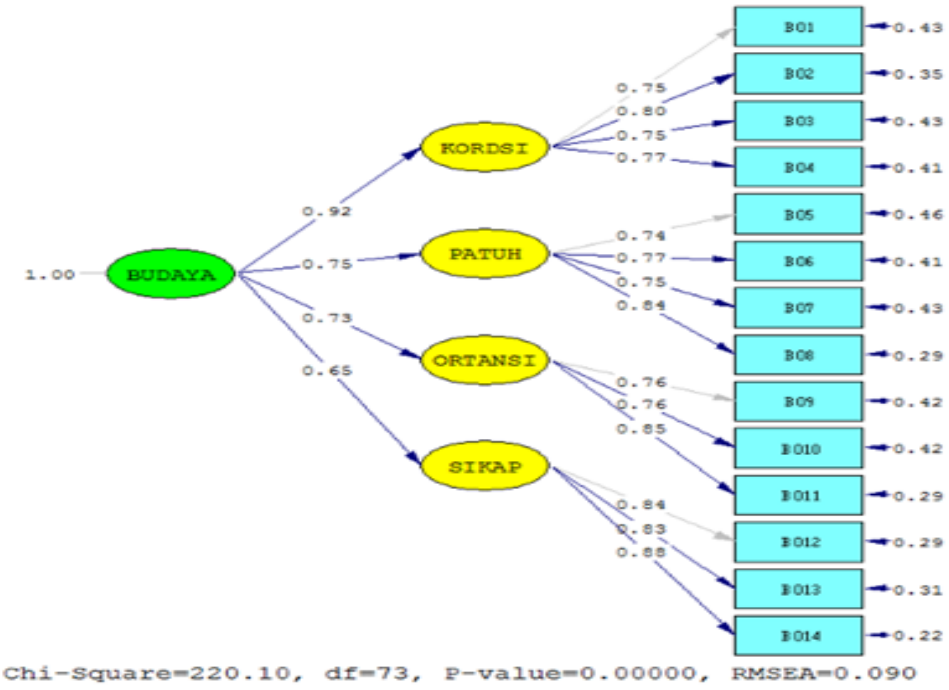


Figure 4.9. 2nd CFA Analysis of Organizational Culture

Based on Figure 4.13. above, it can be seen that the validity of the indicators forming organizational culture can be seen in the output of lisrel in the Completely Standardized Solution. In a nutshell, it can be made in the form of a validity table as follows.

Table 4.10. The Validity of Organizational Culture

Variable		Standardized Loading Factor 0,50	Information
1st CFA coordination	BO1	0,75	Valid
	BO2	0,80	Valid
	BO3	0,75	Valid
	BO4	0,77	Valid
Comply	BO5	0,74	Valid
	BO6	0,77	Valid
	BO7	0,75	Valid
	BO8	0,84	Valid

Ortance	BO9	0,76	Valid
	BO10	0,76	Valid
	BO11	0,86	Valid
Attitude	BO12	0,84	Valid
	BO13	0,83	Valid
	BO14	0,88	Valid
2nd CFA Culture Organization	Coordination		
	Obey		
	Ortance	0,92	Valid
	Attitude	0,75	Valid
		0,73	Valid
		0,65	Valid

Organizational Citizenship Behavior

Two-step confirmatory factor analysis (2ndCFA) to test the validity and reliability of the indicators forming the dimensions of Organizational Citizenship Behavior can be shown in the following figure

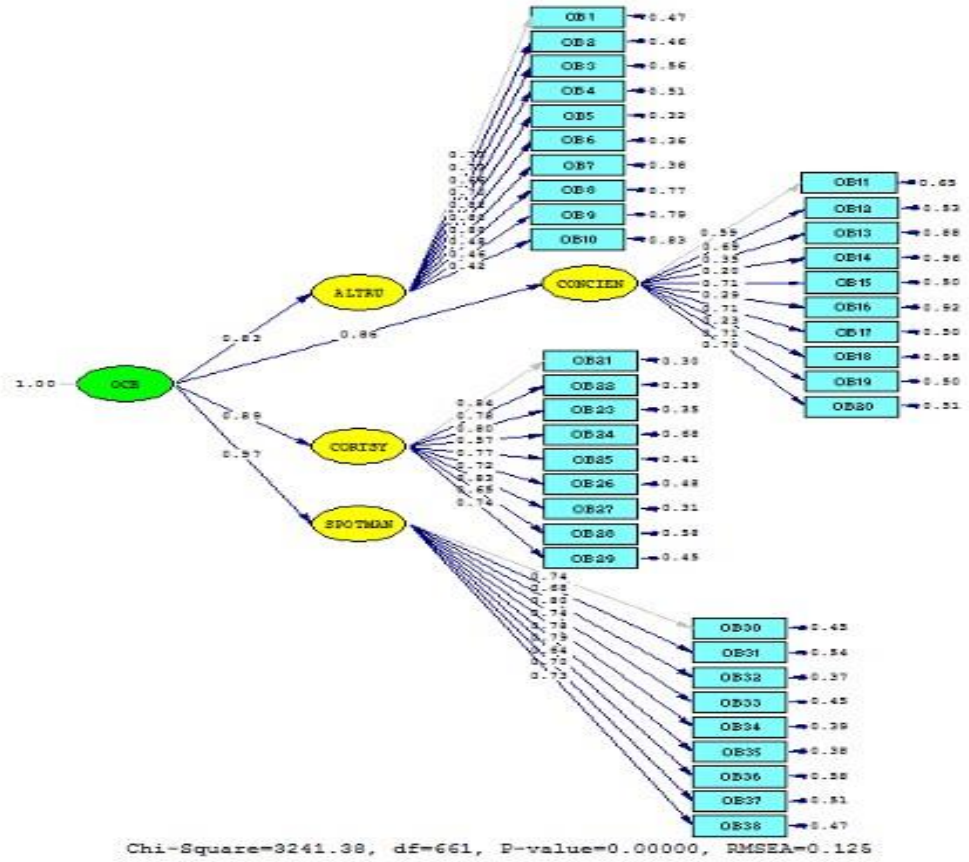


Figure 4.10. 2nd CFA Organizational Citizenship Behavior Analysis

Based on Figure 4.15. above, it can be seen that the validity of the indicators forming the Organizational Citizenship Behavior can be seen in the lisrel output in Completely Standardized Solution

Meanwhile, to find out the dimensions and indicators that most dominantly influence Organizational Citizenship Behavior, it can be seen from the t-values in the following figure.

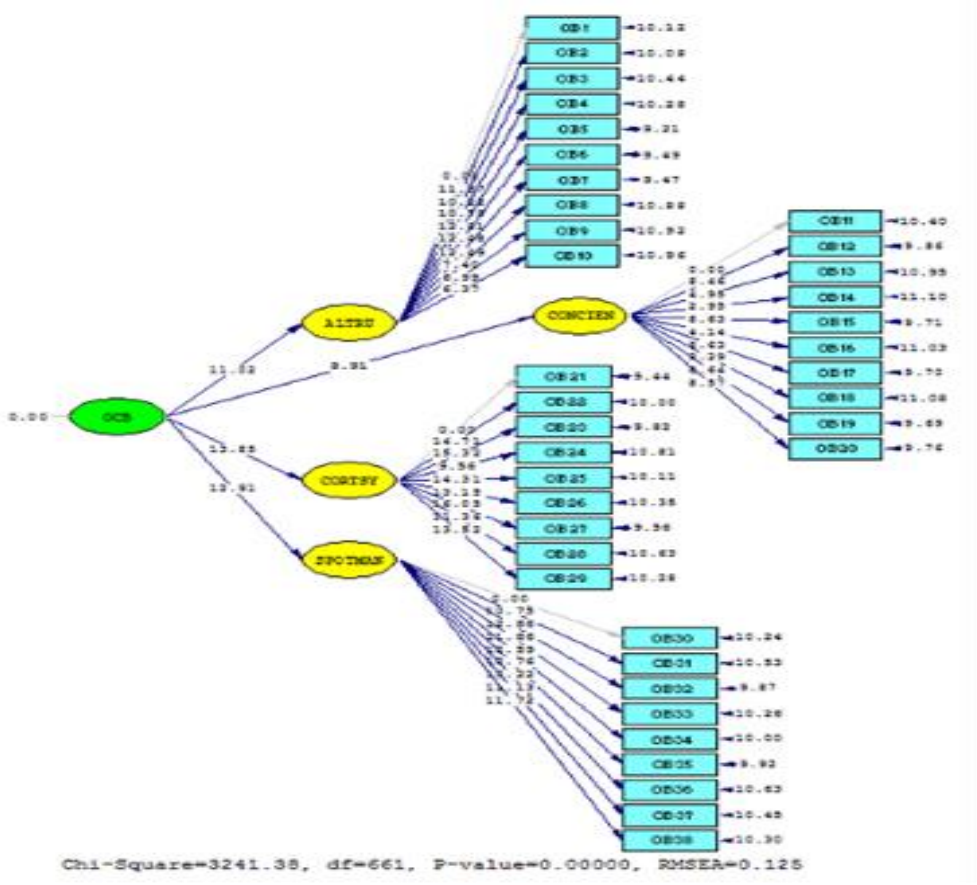


Figure 4.11. T-Values 2nd CFA Organizational Citizenship Behavior

Based on Figure 4.16. above, it can be seen that the dominant dimensions and indicators affect the variable organizational citizenship behavior. The highest t-value is the dimension of courtesy/politeness (COURTESY) of 13.85, and the lowest t-value is the dimension of Conscientiousness (CONCERN) of 8.91.

Budget Implementer Performance

Two-step confirmatory factor analysis (2ndCFA) to test the validity and reliability of indicators forming the performance dimensions of budget executors can be shown in the following figure.

Based on Figure 4.17. above, it can be seen that the validity of indicators for forming budget executor performance can be seen in the lisrel output in Completely Standardized Solution.

A. Model Feasibility Test

Model feasibility testing is carried out to achieve a good model and meet the GOF requirements on Structural Equation Modeling. The complete SEM model can be seen in the following figure.

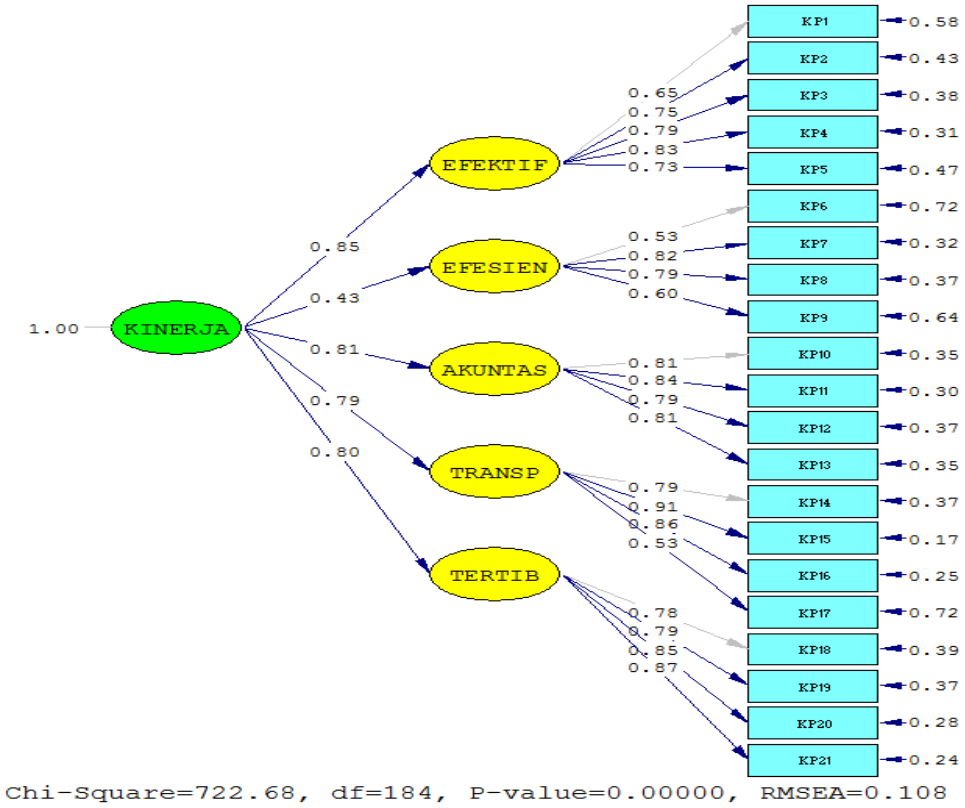


Figure 4.12. 2nd CFA Analysis of Budget Executor's Performance

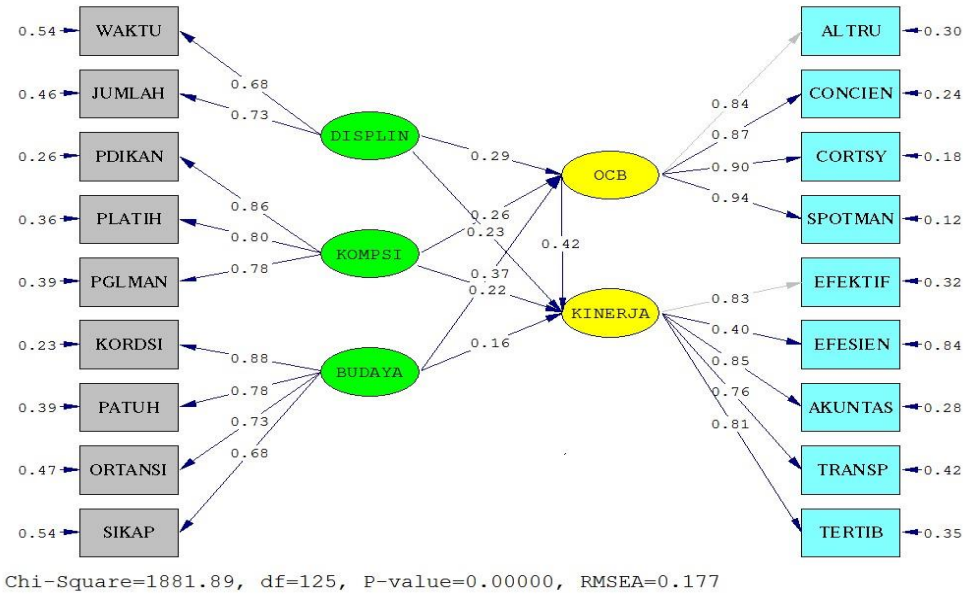


Figure 4.13. Full Model Path Diagram (Standardised Solution)

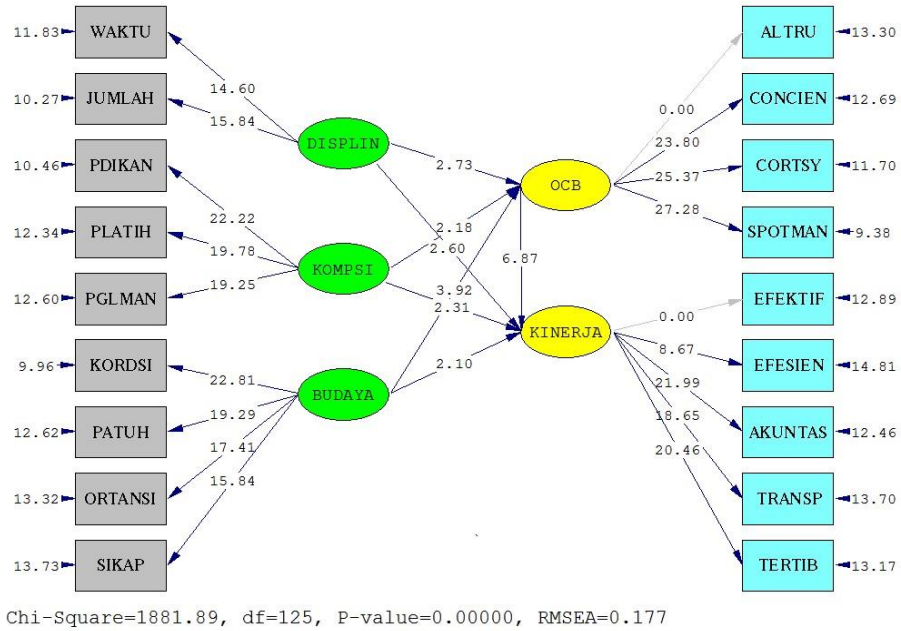


Figure 4.14. Complete Model Path Diagrams (T-Values)

In the estimation results of t-values in Figures 4.19 and 4.20, some variables have no path, namely the relationship between the OCB variable to the Altru indicator and the relationship between the budget executor's performance variable to the Effective hand. This is because the variable has been set as the reference variance, which means that the manifest variable is significantly related to the latent variable (Wijanto, 2015).

In Structural Equation Modeling, there is no single statistical test tool to measure or test the model created. Generally, various types of fit indexes are used to measure the degree of conformity between the hypothesized model and the data presented. Therefore, based on the complete model path diagram above, it is necessary to test the model's overall fit (Goodness of Fit Index Full Model Structural) to analyze the research hypothesis.

HYPOTHESIS TEST

The Effect of Discipline on Ocb

The results of the hypothesis test's calculation regarding the effect of discipline on organizational citizenship behavior carried out using Lisrel 8.8 are presented in the following table.

Table 4.11. Hypothesis Test Calculation

Results 1

No	Information	Path Coefficient/R^2	T-Value	Nilai Kritis	Kesimpulan

1	Direct Influence KD → OB	0,29	2,73	± 1,96	Significance Ho rejected, H_1 accepted

Hypothesis 1:

Ho: There is no effect of discipline on organizational citizenship behavior within the Indonesian Ministry of Defense.

H1: There is a disciplining effect on organizational citizenship behavior in the Indonesian Ministry of Defense.

Based on the calculations' results in the table above, the estimated effect of discipline on organizational citizenship behavior is 0.29, and an at-value of 2.73. The t-value is 2.73> 1.96 so that Ho is rejected and H1 is accepted, which means a positive effect of discipline on organizational citizenship behavior.

Effect of Competence on Organizational Citizenship Behavior

The results of the analysis of the hypothesis test regarding the effect of competence on organizational citizenship behavior carried out using Lisrel 8.8 are presented in the following table.

Table 4.12. Hypothesis Test Calculation

Results 2

No	Information	Path Coefficient/R^2	T-Value	Critical Value	Conclusion
1	Direct Influence KT → OB	0,29	2,18	± 1,96	Signifikan Ho rejected, H_2 accepted

Hypothesis 2:

Ho: There is no influence of competence on organizational citizenship behavior within the Indonesian Ministry of Defense.

H2: There is an influence of competence on organizational citizenship behavior within the Indonesian Ministry of Defense.

Based on the calculations' results in the table above, the estimated influence of competence on organizational citizenship behavior is 0.26, and the t-value is 2.18. The t-value is 2.18> 1.96, so that Ho is rejected and H2 is accepted, which means a positive influence of competence on organizational citizenship behavior.

The Influence of Organizational Culture on Organizational Citizenship Behavior

The results of the hypothesis test's calculation regarding the influence of organizational culture on organizational citizenship behavior carried out using Lisrel 8.8 are presented in the following table.

Table 4.13. Hypothesis Test Calculation

Results 3

No	Information	Path Coefficient/R^2	T-Value	Critical Value	Conclusion
1	Direct Influence BO → OB	0,37	3,92	± 1,96	Signifikan Ho rejected, H_3 accepted

Hypothesis 3:

Ho: There is no influence of organizational culture on organizational citizenship behavior within the Indonesian Ministry of Defense.

H3: Organizational culture has an impact on organizational citizenship behavior within the Indonesian Ministry of Defense.

Based on the calculations' results in the table above, the estimated influence of organizational culture on organizational citizenship behavior is 0.37, and the t-value is 3.92. The t-value is 3.92> 1.96, so that Ho is rejected and H3 is accepted, which means that there is a positive influence of organizational culture on organizational citizenship behavior.

The Effect of Discipline on The Performance of The Budget Executor

Table 4.14. Hypothesis Test Calculation

Results 4

No	Information	Path Coefficient/R^2	T-Value	Critical Value	Conclusion
1	Direct Influence KD → KP	0,23	2,60	± 1,96	Signifikan Ho rejected, H_5 accepted

Hypothesis 4:

Ho: There is no influence of discipline on budget executors' performance within the Ministry of Defense of the Republic of Indonesia.

H4: There is a disciplinary effect on budget executors' performance within the Republic of Indonesia's Ministry of Defense.

Based on the results of the calculations in the table above, it is found that the estimated effect of discipline on the performance of budget executors is 0.23 and at-value of 2.60. The t-value is 2.60> 1.96, so Ho is rejected, and H4 is accepted, which means that there is a positive effect of discipline on budget executors' performance.

The Effect of Competence on The

Table 4.15. Hypothesis Test Calculation

Results 5

No	Information	Path Coefficient / R2	T-Value	Critical Value	Conclusion
1	Direct Influence KT → KP	0,22	2,31	± 1,96	Significant Ho was rejected, H6 accepted

Hypothesis 5:

Ho: There is no influence of competence on budget executors' performance within the Republic of Indonesia's Ministry of Defense.

H5: There is an influence of competence on budget executors' performance within the Ministry of Defense of the Republic of Indonesia.

Based on the calculations' results in the table above, the estimated influence of competence on budget executor performance is 0.22 and an at-value of 2.31. The t-value is 2.31> 1.96, so that Ho is rejected and H5 is accepted, which means a positive influence of competence on budget executors' performance.

The Influence of Organizational Culture on The Performance of Budget Executives

The calculation of hypothesis testing regarding organizational culture's influence on budget executors' performance using Lisrel 8.8 is presented in the following table.

Table 4.16. Hypothesis Test Calculation Results 6

No	Information	Path Coefficient / R2	T-Value	Critical Value	Conclusion
1	Direct Influence BO → KP	0,16	2,10	± 1,96	Signifikan Ho rejected, H_7 accepted

Hypothesis 6:

Ho: There is no influence of organizational culture on budget executors' performance within the Ministry of Defense of the Republic of Indonesia.

H6: There is an influence of organizational culture on budget executors' performance within the Ministry of Defense of the Republic of Indonesia.

Based on the calculations' results in the table above, the estimated influence of organizational culture on budget executors' performance is 0.16, and the t-value is 2.10. The t-value is 2.10> 1.96, so Ho is rejected, and H6 is accepted, which means that there is a positive influence of organizational culture on budget executors' performance.

CONCLUSION

Based on the results of research that have been conducted on the influence of discipline, competence, and organizational culture moderated organizational citizenship behavior on the performance of budget executors in the Indonesian Ministry of Defense and discussion in previous chapters and based on the results of statistical calculations with the SEM (Structural Equation Model) model and use The Lisrel program version 8.8 can bring the following conclusions:

1. The difference between this study and previous research is that an intervening variable, organizational citizenship behavior (OCB), was used as a research object in this study.
2. There is a disciplinary effect on organizational citizenship behavior within the Indonesian Ministry of Defense. The dimension of discipline that most dominantly affects organizational citizenship behavior is the dimension of a domain as measured by the indicator for calculating the number of bills. This indicates that employees need the discipline to increase high organizational citizenship behavior. The field in budget execution needs to be adequately applied by budget executors so that, in the end, it will affect organizational citizenship behavior.
3. There is an influence of competence on organizational citizenship behavior and budget executors' performance within the Ministry of Defense of the Republic of Indonesia. The dimension of competence that most dominantly affects organizational citizenship behavior is the dimension of

educational competence, measured by the education indicators of at least S2 officials.

4. There is an influence of organizational culture on organizational citizenship behavior and budget executors' performance within the Indonesian Ministry of Defense. The dimensions of organizational culture that most dominantly affect organizational citizenship behavior are the dimensions of coordination and innovation measured by officials' indicators of innovating.

5. There is an influence of organizational citizenship behavior on budget executors' performance within the Indonesian Ministry of Defense. The dimension of organizational citizenship behavior that most dominantly affects budget executors' version is the dimension of sportsmanship measured by self-preparation indicators.

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