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Imitating Success of Japanese Entrepreneurs and Benefits in Entrepreneurial Activities

Eddy Soeryanto Soegoto, Nadya Vian Anisa

This study aims to explain how Japanese entrepreneurs achieve success and replicable benefits in entrepreneurial activities. Data for this study was gathered through observations on articles and books. This study used a qualitative method. As a nation that experienced a war defeat, Japan has similarities...

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Business Strategy of Fisherman's Equipment in Wakatobi District

La Hasimu, Dedi Sulistiyo Soegoto

The purpose of this study is to create a Business Strategy Of Fishermans Equipment in Wakatobi District. SWOT identification is carried out to identify internal and external factors. TOWS Matrix was used to design strategies based on internal and external factors. The result of the research is a focused...

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The Role of Information Technology in Handicraft and Entrepreneurship Subjects on the Students' Entrepreneurial Interest

Muhammad Yasin Nasrulloh, Yeffry Handoko Putra

The purpose of this study is to determine the impact of information technology on student learning practices in understanding the importance of entrepreneurship by applying social media as a learning medium and online sales as a practical tool in Handicraft and entrepreneurship subjects. The results...

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Developing Strategy for Solar Panel Package Business in Kupang

Shadli Rolaskhi, Herman Surdiatno Soegoto

This research aims to develop a strategy for the solar panel package business in Kupang. This research used SWOT analysis and SWOT matrix. SWOT analysis used from the start

to improve internal and external business factors, where this research is a business strategy that focuses on production by considering...

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Factors Influencing Entrepreneurial Intention (Study on 2018 New Entrepreneur Program Participants in West Java Province)

Yudi Satriadi, Herman Surdiatno Soegoto

This study aims to investigate the factors influencing entrepreneurial intention on participants of the new entrepreneur program, which is a program from the Government of West Java Province to create new entrepreneurs. There were 105 participants in the New Entrepreneur Program involved as the research...

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Online Learning as a Learning Innovation and New Business Models in the World of Education

Eddy Soeryanto Soegoto, Zulkifli Ismail, Natasha Puspa Dewi

The purpose of Online-Learning research is as a form of learning innovation and new business models in the world of education to find out the effectiveness of learning through E-learning methods and social-economic impacts. As the time passes, internet and the development of the world of technology are...

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Effect of Internet Banking on E-Commerce

Dedi Sulistiyo Soegoto, Agil Fauzan Ilhamuddin, Putri Amirah

Currently, e-commerce is a new trend in the world of buying and selling that unites sellers and buyers who are very far away but can still trade safely and quickly also certainly easier with internet banking. The purpose of this study is to analyze how internet banking can significantly influence the...

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Impact of E-Ticketing Application on Bus Transportation in Bandung

Eddy Soeryanto Soegoto, Rudy Setiawan, Rizky Jumansyah

This study aims to determine the impact of the e-ticketing application system on bus transportation for the peoples of Bandung. To support the research, the method used was qualitative. The results show that there are some positive impact on the implementation of e-ticketing system, one of which is to...

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Developing Strategic Marketing Plan for Artificial Flower Bouquet Business in Bandung

Abdullah Al Aliyi Surtawijaya, Dedi Sulistiyo Soegoto

This study aims to develop strategic marketing plan for the artificial flower bouquet business in Bandung City. The method used in this study was qualitative analysis descriptive through marketing mix 4Ps theory and Porters five competitive forces theory. The result of the research produced strategic...

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Implementation of Management Information System, Implication on the Performance of Entrepreneur in West Bandung Regency

Neng Susi Susilawati Sugiana, Deden Abdul Wahab Syaroni

Business competition in the region especially in West Bandung regency, businessman who cannot stand competition. The purpose of this research is to learn the application of information system management implications for the performance of entrepreneurs MSMEs businessman in West Bandung Regency. Theories...

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Attracting Consumer Interests from Display of Hotel Booking Sites and Airline Tickets in Indonesia

Dedi Sulistiyo Soegoto, Supriatna, Raiswati Untsa Mega

The purpose of this study is to attract the interest of domestic and foreign tourism consumers in the ease, speed, accuracy of hotel bookings, airplane tickets, and more. The

method used in this study was descriptive. The results of this study indicate that the influence of a dynamic website appearance...

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Analysis of Entrepreneurial Marketing Canvas on Small-Scale Business

Danica Elma Edwina, Rahma Wahdiniwaty

This research aimed to analyze the entrepreneurship and marketing model adopted from the newest model of Entrepreneurial Marketing Canvas (EMC). This marketing model was combination of marketing strategy, financial strategy, and organization. The subject of this research is one of muslim fashion industries...

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Design Business Continuity Plan of Data Center Using ISO 22301:2012

Rahadian Arief, Yeffry Handoko Putra

The purpose of this study is to design a BCP framework that adapts to the needs of the company. Research design using qualitative method. Data collection in this research using observations, interviews, and questionnaires. Stages in evaluating are planning research, determining the scope of the evaluation,...

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The Effect of Innovation on Performance in Micro, Small, and Medium Enterprises

Rudi Asfar Rifai, Deden Abdul Wahab Syaroni

This paper aims to know much influence innovation has on the performance of Micro, Small, and Medium Enterprises in Bandung Regency. This research used descriptive method with the aim of collecting detailed data so that it can describe how much influence innovation has on the performance in detail. The...

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Effect of Manager Competency on Innovation in Small and Medium Enterprises

Angga Dwiputra Solihin, Deden Abdul Wahab Syaroni

This research was conducted to determine the relationship between managers' competency towards innovation in small and medium enterprises. The method used in this study was descriptive with a quantitative assessment. The unit of analysis in this study was small and medium businesses in Bandung Regency...

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Assessment of Lecturer Satisfaction, Working Quality and Productivity Toward Learning Management System

Senny Luckyardi, Deden Abdul Wahab Syaroni

The purpose of this research is to assess the lecturer satisfaction, working quality, and productivity toward Learning Management System (LMS) and to know the extent the effectiveness of LMS for the lecturers. The study case was conducted in a Private University in Bandung. This research used quantitative...

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Analysis of Strengths, Weaknesses, Opportunities, and Threats (SWOT) for Business of Laboratory Competency Training

Novy Lousiane, Deden Abdul Wahab Syaroni

This study aims to analyze business opportunity of laboratory competency training and analyze development of the potential factor on the services of laboratory competency training. The subjects of this study are the expert chemical analysts in Bandung. This research method used descriptive qualitative...

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A Dynamic Strategical Plan to Strengthen Food Security

Arjuna Rizaldi

This study aims to build a strategical planning to improve the agricultural sector in Subang Regency, West Java Province especially in accordance to central government's

establishment of Subang as one of Indonesian national granary to strengthen Indonesian food security. The research method used was...

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The Role of Market Orientation and Innovation Capability to Create Superior Value

Rizki Zulfikar

This research aims to excavate the impact of the market orientation and innovation capability to value creation in Small and Medium Enterprises (SMEs) of knitting industry located in Bandung, West Java Province. The descriptive and verification methods were used in this research while the data obtained...

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Inflation Effects and World Crude Oil Prices on Combined Stock Price Index (CSPI) in Indonesia Stock Exchange (IDX) of 2015–2018 Period

Windi Novianti, Ajeng Perwati

The purpose of this study is to find the evidence of whether the World Inflation and Crude Oil Prices had an effect on the Composite Stock Price Index (CSPI) in the Indonesian Stock Exchange (IDX) of the 2015-2018 periods by taking samples for 4 years on the IDX. This method used in this research was...

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Marketing Approach on Competitive Advantage of Online-Based Public Transportation

Muhammad Iffan

The aim of this research is to determine the competitive advantage using marketing approach of online-based public transportation. Marketing approach used in this research is a service marketing mix that includes product, price, promotion, place, people, process, and physical evidence. The method used...

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Consumer Perception about Paid Cutlery Programs at Online Food Delivery Company

Candra Sari Triyana, Deden Abdul Wahab Syaroni

The purpose of this research is to analyze the perception of consumer of paid cutlery program at the online food delivery company. This research aims to determine the effectiveness of the program towards changes in consumer purchasing behavior related to decrease the used of plastic materials. The variable...

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Purchasing Decisions in Terms of Perceived Quality and Product Knowledge

Raeni Dwi Santy, Siti Daniyah Atika

The purpose of this study is to find out the Quality, Product Knowledge, and Purchase Decisions on Samsung smartphone products as well as to determine the effect of Quality Perception and Product Knowledge on Purchasing Decisions simultaneously and partially on samsung smartphone products. This study...

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Effect of Career Planning and Self-Efficacy of the Performance of Employees

Lita Wulantika, Niesfa Ayuningtias

This research aims to determine the effect of Career Planning and Self-efficacy on Employee Performance at PT Perkebunan Nusantara VIII Bandung. The data collection was conducted by questionnaire to 75 employees. The samples were carried out by probability sampling with simple random sampling. The data...

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Enterprise Architecture Information System Planning for the Procurement of Goods and Services

Hangga Tri Saputra, Yeffry Handoko Putra

The objective of this research is to support the operational and investment activity for company efficiency, transparency, rivalry, affordability, quality of goods, and services

procurement system in Regional Cleaning Company of Bandung or PD. Kebersihan Bandung. With the implementation of the TOGAF...

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The Effect of Customer Value on Customer Loyalty at Bandung Tourist Location

Diki Ganthika, Rahma Wahdiniwaty

The purpose of this research is to explain and evaluate the effect of customer's value on customer loyalty at Bandung tourist attraction location. The method used descriptive verification. The analysis unit is the customer in one of Bandung tourist location. The data was collected by a questionnaire...

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Event Study of Obtaining Investment Grade in Indonesia

Suryanto

This research aims to analyze the market reaction to the announcement of the acquisition of share prices due to the announcement event Indonesia's debt rating of Investment Grade Indonesia. This study used comparative descriptive research design. The sample used in this study was 41 companies included...

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The Factor Influencing Customer Satisfaction in Health Insurance Companies

Alam Gumilang Ramadhan, Dedi Sulitiyo Soegoto

The aim of this research was to know the effect factor of participant satisfaction on health insurance companies. By using quantitative methods with descriptive and verification approaches. The test equipment used Structural Equation Modeling Partial Least Square (SEM-PLS) and questionnaire distributed...

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The Effect of Information System on Employee Performance

Arif Darma Sukmawan, Rahma Wahdiniwati

Information systems are experiencing rapid development that has become a necessity for organizations, companies and individuals. It became a basic requirement for large companies because they can provide convenience, speed and accuracy in processing data to become necessary information. This research...

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The Process of Product Purchasing Decision Through E-Marketing

Rizky Fauziah, Rahma Wahdiniwati

The purpose of this research is to determine whether the online marketing can influence purchase decisions of the internet users in buying a product. The method used in this research is multiple linear regression where the data is processed by SPSS programs. The unit of analysis in this research is the...

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The Effect of Trust Dimension Towards E-Commerce Customer Participation

Nikita Astria, Rahma Wahdiniwati

The purposes of this study are to analyze the effects of the level of participation of e-commerce users in Indonesia each through the variables of benevolence, integrity, and ability and to analyze the effect of the trust variable on the level of e-commerce customer participation in Indonesia. This research...

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The Influence of Motivation on Employee Satisfaction and the Impact of Employee Performance in Cooperation

Andriyati Tanjung, Rahma Wahdiniwati

The purpose of this study is to determine the effect of motivation on job satisfaction and its impact on employee performance at the Daarut Tauhiid Islamic Boarding School cooperative. The sample in this study used saturated sampling with a total sampling of 113 respondents. The analytical method used...

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The Development Strategy of Fish-Processing Products

Neni Setiarini, Herman Surdiatno Soegoto

This research aims to formulate a strategy for developing processed fishery products at CV X in the future. This research was conducted with a case study in CV X. This research used a qualitative method. The type of data collected includes primary data and secondary data. The technique of deciding the...

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Early Retirement Program: Study on the Motivating Factors

Mantiq Al Kindy, Deden Abdul Wahab Syaroni

This study aims to determine the factors that motivating employees in taking early retirement program. In this study, the author uses the theory of intuition, the theory of dismissal, the theory of retirement, and the theory of early retirement. This research used descriptive with a qualitative approach....

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Financial Behavior Impact to Determine Dividend Policy at Indonesian Companies

Linna Ismawati

This research aims to find evidence on the impact of financial behaviour in determining dividend policy. The method used in this research was the Qualitative Research Method using Explorative Survey. The Qualitative research method used Nvivo software version 10.0. The units of research are all companies...

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Impact of Teacher Certification Toward Learning Quality: A Case Study in Elementary School

Linda Setiawati

The purpose of this research was to obtain an overview of the impact of teacher certification on improving the quality of learning. This study used a qualitative descriptive

method with the research instrument used was a questionnaire and interview. The respondents in this study were 50 certified elementary...

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Education World Disruption: Digital Communication Impact on Quality of Vocational School Graduates

Isniar Budiarti

Along with technological development, especially in the field of education, vocational school is required to produce quality graduates. However, the lack of digital technology utilization in the education process becomes an obstacle. In this case, a comprehensive and good digital technology simulation...

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Strategy to Increase Consumer Purchasing Decisions in Supermarket Business

Agus Supandi Soegoto, Een N. Walewangko

This study aims to determine strategies to improve consumer purchasing decisions through Product Quality, and Servicescape in the Supermarket business both partially and simultaneously. The method used is associative and aims to uncover the model of the relationship between variables, with multiple linear...

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The Influence of Collateral Assets on Stock Prices (Empirical Study of Basic and Chemical Industry Companies Listed on the Indonesia Stock Exchange Period 2012–2016)

Aryanto Wibisono, Dedi Sulistiyo Soegoto

This study aims to find out how the description of collateral assets and stock prices in the Basic and Chemical Industry companies listed on the Indonesia Stock Exchange for the period 2012-2016, and how the influence of collateral assets on stock prices in Basic and Chemical Industry companies listed...

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Formulation of Business Strategy and Implication on Marketing Strategy in Janji Laut Resort, Manado

Yuke Luviana, Dedi Sulistiyo Soegoto

The tourism sector is one of the largest sources of income for the country. This is not apart from the support of the hospitality industry that becomes supporting means to meet the needs of tourists. This research aims to determine which variables are the sources of strengths, weaknesses, opportunities,...

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Social Media Marketing Application in Indonesian Travel Industry

Tina Setriani, Herman Surdiatno Soegoto

This research aimed to analyze the effectiveness of promotion using digital platforms by content marketing, advertising, and influencer who promote the products. The research method used was a qualitative descriptive analysis with SWOT tools. SWOT Analysis is a process that includes four areas into two...

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Return on Assets, Debt to Equity Ratio, and Earning per Share Impact on Stock Price in Property Companies Stock Exchange

Devi Lutfiah, Dedi Sulistiyo Soegoto

This study aims to determine the rate of return on assets, debt to equity ratio, and earnings per share impact on stock price, either partially or simultaneously, on a property company listed on the Indonesia Stock Exchange 2014-2018 period. The data analysis method used was multiple linear regression...

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Ability to Pay Personal People Mandatory Taxes in KPP Pratama Majalaya Bandung

Wati Aris Astuti, Adnesha Mutia

Willingness to pay tax can be interpreted as a value that is willing to be contributed by someone (determined by regulation) that is used to finance the general expenditure of the country by not receiving reciprocal services directly. The willingness of taxpayers to pay taxes is important in tax collection....

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E-Budgeting to Enhance the Quality of Information

Adeh Ratna Komala

Regional Organization (RO) in implementing the budgeting system has not yet integrated the system. The budget is one of the government finances that must be appropriately managed where the funds collected must be adequately budgeted. The purpose of this study was to find out the implementation of e-budgeting...

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Reliability Analysis of Islamic Financial Statements: Zakat, Infaq, and Shodaqoh

Sri Dewi Anggadani, Deden Abdul Wahab Syaroni, Rio Yunanto

The purpose of this study is to analyze the reliability of the financial reporting system in amil zakat institution. This study used a descriptive method that was a method of collecting data from various written sources such as books, journals, and articles. The result of the analysis shows that financial...

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Quality of Audit System Information for Internal Control Effectiveness

Inta Budi Setya Nusa

Information system audit is a tool used in the supervision and evaluation of inputs, data processes, and results of financial statements. This study aims to determine the effectiveness of information systems audits in helping control business processes that have an impact on improving internal control...

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Effectiveness and Contribution of Land and Building Tax to Local Revenue

Angky Febriansyah

This study aims to analyze the achievement of land and building tax targets in Bandung city during 2014-2018 and to find out how much the effectiveness and contribution of land. Also, building tax revenues to the total revenue of the Bandung municipal government for five years. The research method used...

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Tracing Tax Violation by Taxation Information System

Siti Kurnia Rahayu

There is a problem of tax violation or non-compliance of taxpayers that occur every year in Indonesia. The Directorate General of Taxes needs to endeavor more intensive ways in which to strengthen the policy countermeasures to combat this problem. From various scholarly studies concerning this matter,...

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The Effect of Macro Economic Variables on Value Added Tax (VAT)

Lilis Puspitawati, Wiko Ramdhani Hartono

Tax is one of the sources of state income that used to finance expenditures in a country. Therefore tax revenue is the dominant factor in sustaining national development in a country. The problem that occurred at this time that there is a condition of an increase in the number of taxable entrepreneurs,...

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Kansei Analysis using Analytical Hierarchy Process

Chandra Nur Huda, Ana Hadiana

In determining a choice that is not based on specifications, it is important to know the aspects of feelings in a product. Kansei is a technology that translates feelings into product design. The application of Kansei in the development of decision support systems can help facilitate decision making...

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Achievements Strategy for Unqualified Opinion in Bandung Government

Poni Sukaesih Kurniati, Suryanto

The purpose of this study is to analyze the Regional Government's strategy in the effort to achieve a Fair Opinion without Exception (WTP) opinion. This research is descriptive research with a qualitative approach. The sources of data are obtained from interviews and results of searches for scientific...

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Relationship Between Regional Economic Growth and Regional Original Revenue to Regional Financial Independence

Ony Widilestariningtyas

Regional autonomy requires independence and genuine regional income which reflects regional economic growth. This study provides empirical evidence about the relationship between regional economic growth, regional own- source revenue, and financial independence. Descriptive and explanatory methods were...

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E-Budgeting to Enhance the Quality of Information

Adeh Ratna Komala
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Abstract—Regional Organization (RO) in implementing the budgeting system has not yet integrated the system. The budget is one of the government finances that must be appropriately managed where the funds collected must be adequately budgeted. The purpose of this study was to find out the implementation of *e-budgeting* in Bandung city and find out the effect of *e-budgeting* on the quality of information. The study was conducted on seven (7) Regional organizations by distributing questionnaires to the program and financial sections of 21 respondents. The data processing was done using multiple regression. The results of the study indicate that the Bandung Regional Organization has implemented *e-budgeting*. However, users do not feel helped by *e-budgeting*. Besides that, *e-budgeting* has not been well integrated. There is the influence of *e-budgeting* on the quality of information on the Regional Organization in Bandung.

Keywords—E-Budgeting, Information Quality, Regional Organization

I. INTRODUCTION

E-budgeting is one of the breakthroughs in reforming bureaucracy in Bandung City [1]. Furthermore, it is said that *e-budgeting* is a system of performance transparency and accountability that the government seeks in the preparation of the budget which is part of the innovation contained in the Bandung development triangle formula, namely innovation, decentralization, and collaboration. The purpose of *e-budgeting* is for a variety of activities to be carried out optimally. One of the benefits of *e-budgeting* is to avoid corruption in government budgets [2].

If a ceiling is previously given at the beginning before making the ceiling of the program is the opposite of the current Organization of Regions shall submit a detailed program activity to be carried out, with the approval of the new budget can be processed. This is done to change the mindset so that it no longer makes the program based on the presence or absence of a budget but is creative in making innovative programs and then the budget follows [3]. The Regional Secretary of Bandung said that *e-budgeting* would succeed if it fulfilled two conditions, namely *political will* and *planning* [4]. The benefits obtained with the implementation of the system of *e-budgeting* is an activity easily tracked so that it can cut activities that are not essential, other benefits can create changes in the composition of the upper portion of the shopping service to the community and shopping to civil servants who originally

52 and 48 percent widened 61 and 39 percent. Thus, the implementation of *e-budgeting* has saved government spending up to 1 Million Rupiahs [1]. The system's advantage of *e-budgeting* is to prevent corruption, run the principles of public transparency, and the efficiency of financial data collection [5]. *E-budgeting* is not just a planning tool but also serves as a tool for city government budget control [4].

In addition to getting the usefulness of the application of the system of *e-budgeting* also found problems, such as not all the area knew how to use the *e-budgeting* [1], in detail stated that the weakness of the system implementation of *e-budgeting* is in the planning stage are less detailed. The *e-budgeting* system contains a budget to be made in detail and clearly. Another obstacle is that the *e-budgeting* system tends to be easily hacked or exposed to viruses *online* so it can damage the data, then another obstacle is inadequate HR competency in the implementation of *e-budgeting* [5]. The system (*e-budgeting*) can be said to run well if the system is easy of use, namely the system used is clear and understandable [6], meaning *usefulness* can help users in doing their work [7], *adaptability* which emphasizes the ability to manage internal changes and external [8] and integrated which means integrated information systems for the basic parts of the system in achieving better functions in accordance with expectations [9].

Based on the benefits and phenomena that have been described, researchers see the need for research that can provide empirical evidence about the implementation of *e-budgeting* in Bandung. The purpose of this study was to determine the impact of the implementation of *e-budgeting* in the Regional Organization in Bandung and its impact on the quality of financial statements. The research result show with the implementation of *e-budgeting*, the Bandung city government could manage the budget issued more efficient and the activities carried out by regional organizations became more effective. Regional organizations asked to make the program as detailed as possible so that its implementation is more efficient. The advantage of implementing *e-budgeting* will save the budget of the Bandung city government because there is a price equation of the budget proposed by each regional organization. From that advantage known, the implementation of *e-budgeting* produces an effective report for decision-makers.

II. METHODS

The research method used descriptive and verification methods (*explanatory research*). The analytical unit in this study was the Regional Devices Organization (OPD) in Bandung. The total of organizational device Regions are used as the unit of analysis in this study include:

- a) Education office
- b) Department of Housing and neighborhood preservation, land, and landscaping
- c) Department of labor
- d) Service of population control and family planning
- e) Development and agriculture office
- f) Office of the population and registration of civil
- g) Office of communication and informatics

The type of research used to collect data was a survey. The method used to collect data in this study was an interview, questionnaires, observation, and motivational techniques. This research has been tested for validity and reliability.

III. RESULTS

The results of data processing in the form of research scores that have been obtained are then interpreted with the following conditions (table 1)

TABLE I. INTERPRETATION OF RESEARCH SCORES

Mean Score	Interpretation
4,21 - 5,00	Very Good
3,41 - 4,20	Well
2,61 - 3,40	Enough
1,81 - 2,60	Not Good
1,00 - 1,80	Not Very Good

Based on the results of research for the analysis description of the e-budgeting variable with indicators easy of use, usefulness, adaptability, and integration can be seen in table 2.

TABLE II. DESCRIPTIVE ANALYSIS OF E-BUDGETING VARIABLES

Dimension	Item No.	Frequency of Answers					Mean Score	Interpretation
		5	4	3	2	1		
Easy of use	30	1	2	4	0	0	3.57	Well
	31	1	1	4	1	0	3.29	Enough
	Average Dimension						3.43	Well
Usefulness	32	0	0	6	1	0	2.86	Enough
	33	0	0	5	2	0	2.71	Enough
	Average Dimension						2.79	Enough
Adaptability	34	1	5	0	0	1	3.71	Well
	35	0	6	1	0	0	3.86	Well
	Average Dimension						3.79	Well
Integration	36	0	2	4	1	0	3.14	Enough
	37	0	1	3	2	1	2.57	Not good
	Average Dimension						2.86	Enough
E-Budgeting Average						3.21	Enough	

Based on the table above, it is known that overall, the respondents' evaluations regarding *E-Budgeting* are included in the Fairly Good category (3.21 in intervals of 2.61 - 3.40). Of the four dimensions of *E-Budgeting*, the highest rating is given to the *Adaptability* dimension with an average score of 3.79 (Good), then to the *Easy of Use* dimension with an average score of 3.43 (Good), and an assessment of the other two dimensions stated Enough Good Integration (2.86) and *Usefulness* (2.89). Based on the results of the study for the analysis of the description of the variable quality of accounting information with indicators accurate, timelines, relevant and complete can be seen in table 3 (descriptive analysis on quality variables of accounting information)

TABLE III. DESCRIPTIVE ANALYSIS OF QUALITY VARIABLES OF ACCOUNTING INFORMATION

Dimension	Item No.	Frequency of Answers					Mean Score	Interpretation
		5	4	3	2	1		
Accurate	38	0	1	4	2	0	2.86	Enough
	39	0	0	2	4	1	2.14	Not good
	Average Dimension						2.50	Not good
Timelines	40	0	2	4	1	0	3.14	Enough
	41	0	0	5	2	0	2.71	Enough
	Average Dimension						2.93	Enough
Relevant	42	0	1	3	3	0	2.71	Enough
	43	1	1	5	0	0	3.43	Well
	Average Dimension						3.07	Enough
Complete	44	0	1	2	4	0	2.57	Not good
	45	0	2	5	0	0	3.29	Enough
	Average Dimension						2.93	Enough
Average Quality of Accounting Information						2.86	Enough	

Based on the table above, it is known that the overall assessment of respondents regarding the Quality of Accounting Information is included in the Fairly Good category (2.86 is in the interval of 2.61 - 3.40). Of the four dimensions of Accounting Information Quality, the highest rating is given to the relevant Relevant with an average score of 3.07 (Fairly Good), then to the dimensions of Complete and Timely with an average score of 2.93 (Good Enough), and the assessment of one other dimension is stated as Not Good, which is Accurate (2.50).

Data Analysis Method

In this study, we will look for the effect of e-Budgeting on the Quality of Accounting Information, using Simple Linear Regression analysis with the following formulations of linear regression equations :

$$Y = a + bx$$

Where: Y = Quality of Accounting Information

X= E-Budgeting

a = Constant

b = Regression Coefficient

A Research Data

Based on the results of data processing for e-budgeting variables and accounting information can be described in table 4 (e-budgeting and quality of accounting information):

TABLE IV. E-BUDGETING AND QUALITY OF ACCOUNTING INFORMATION

No.	Y	Z
1	18,685	15,120
2	27,864	17,259
3	17,020	15,120
4	21,350	25,676
5	19,659	17,780
6	17,993	12,030
7	12,905	9,666

Source: Transformed questionnaire data into MSI Intervals
Simple Regression Analysis

After obtaining data from 7 respondents who have been transformed into intervals using the *Method of Successive Interval (MSI)*, then the total scores for the Y and Z variables as shown in Table 2 above, are then analyzed using simple linear regression analysis. Regression analysis is used to determine the extent of the influence of the independent variable namely e-budgeting on Information Quality. Simple linear regression analysis is carried out with the help of the IBM SPSS 25.0 program. The results of the analysis are presented in the following tables. The effect between e-budgeting variables and the quality of accounting information can be seen in table 5 (model summary)

TABLE V. MODEL SUMMARY

Model	R	R Square	Adjusted R Square	Std. Error the Estin
1	,568 ^a	,322	,187	4,51

a. Predictors: (Constant), Y E-Budgeting

The table above shows the magnitude of the value of r (correlation) of 0.568 so that the two variables can be said to have a correlation or a fairly close relationship (r is in the interval from 0.400 to 0.699). Then obtained R² (coefficient of determination) of 0.322 or equal to 32.2%. This means that e-budgeting can explain changes in the Quality of Accounting Information by 32.2%. And the remaining 67.8% is a contribution from other variables not examined. Table 6 shows the simple linear regression equation :

Table 6 (coefficients) shows the simple linear regression equation :

TABLE VI. COEFFICIENTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	3,870	8,116		,477
	Y	,632	,410	,568	1,542

a. Dependent Variable: Z KIA

From the table above the simple linear regression equation is obtained as follows:

$$Z = a + bY$$

For the estimation :

$$\hat{Z} = 3,870 + 0,632 Y$$

Where:

$$\hat{Z} = \text{Accounting Information Quality}$$

Y = e-budgeting

The values in the above equation can be explained as follows:

1. Constant (a)

A value of 3.870 shows that if the e-budgeting is 0, then the Quality of Accounting Information will be positive 3.870.

2. Regression Coefficient (b)

The value of b is 0.632 indicating that each increase in the quality of e-budgeting by 1 will be followed by an increase in the Quality of Accounting Information of 0.632, meaning that changes in e-budgeting are directly proportional to changes in the Quality of Accounting Information.

Hypothesis testing

In this study the proposed hypothesis is:

H₀ : β = 0 ; e-budgeting has no significant effect on Information Quality

H_a : β ≠ 0 ; e-budgeting has a significant effect on Information Quality

The null hypothesis is rejected if the value of sig < 0.05, whereas the null hypothesis is accepted if the value of sig > 0.05.

Based on the results of data analysis using simple linear regression analysis techniques obtained a significance value of 0.184 or it can be said sig value > 0.05, then the null hypothesis (H₀) is accepted and the alternative hypothesis (H_A) is rejected, or it can be stated that e-budgeting no significant effect on the Quality of Accounting Information.

IV. DISCUSSION

Based on the results of the study, it can be described that regional apparatus organizations, in general, have implemented e-budgeting with quite good criteria with a score of 3.21. This shows that the implementation of e-budgeting has not yet reached an ideal score so it needs to be optimized again. The statements related to easy of use are easy to use and clear systems. Usefulness occupies the lowest score of 2.79, where the statement is that e-budgeting helps users in carrying

out their duties, besides that *e-budgeting* increases the intensity of the use of the system itself. It turns out that this indicator ranks the lowest compared to other indicators. This indicates that *e-budgeting* users have not been optimal in using it because they have not felt helped by their work.

From all available indicators for the *e-budgeting* variable, the *adaptability* indicator occupies the highest score of 3.79. In this indicator, two statements are presented which are related to adaptation to technological changes and *e-budgeting* is easy to access. Although overall it achieves the highest score compared to other variables but still does not reach the ideal score, meaning that it needs to be optimized again. Meanwhile, the integration indicator occupies the second-lowest score after usefulness. His statement is component integration and function integration. The results show that *e-budgeting* has not been well integrated. The success of a system can be integrated, and the results of the scores obtained have not shown optimal results. This is in accordance with the theory which suggests that the characteristics of the system include *ease of use*, *system flexibility*, *system reliability* and *ease of learning* [10]. The same thing states that the characteristics of a quality system include *cost-effectiveness*, *usefulness* and *flexibility* [10]. The quality dimension of the system consists of integration, flexibility, accessibility, and formalization [12]. The complete mentioned that the quality characteristics of the system include *reliability*, *usability*, *adaptability*, *trust* and *maintainability* [13].

Furthermore, the information quality variable is not far from the *e-budgeting* variable, which is at a score of 2.87 which means good enough. Although there are quite good criteria, the number of information quality variables is below the *e-budgeting* variable. From the indicators, it turns out that the accurate indicator occupies the lowest score of 2.50. In this indicator, there are two statements, namely information in accordance with the actual situation and information free from material errors. This means that for this indicator, it has not reached an ideal score. This is in accordance with the theory stated that a curate is an information that must reflect the actual situation (according to reality) [14]. The indicators on time reached a score of 2.93, meaning that both of these indicators achieved quite good scores and had not reached the ideal score. Statements for timely indicators including information available when needed and frequency of reports consistent. It was stated that time is the information that must be available when needed, not tomorrow, or not a few hours (timely in presenting information) [15]. The full indicator statement includes a complete information statement, and information is presented on time. In line with the theory that states that complete information must be given in full in accordance with the user's needs to make a decision [14]. Finally, the relevant indicators reach a score of 3.07 and this is the highest score among the other indicators. His statement includes information in accordance with the needs and information capable of influencing decisions. It is stated in the

theory that elevation r is the information provided must be in accordance with what is needed (according to needs) [15].

As for answering the hypothesis, the results show that *e-budgeting* affects the quality of information by 32.2%. This shows that 67.8% are influenced by other factors not examined. The results of this study are in line with previous researchers who stated that the implementation of *e-budgeting* in Surabaya was good but the development and improvement of the system needed to be improved again as well as the quality of HR [16]. The next researcher stated that in order to make a transparent budget, an *e-budgeting* information system should be built with object-oriented methods using UML [17]. Next, it can be explained that *e-budgeting* functions to correct ineffective activities for the Bandung city income and expenditure budget. *E-budgeting* is an effort to save more money. The budget is prioritized in the fields of education, health and infrastructure. *e-budgeting* also transforms the donor system into performance-based, this is done because so far the civil servant administration system is considered still unfair. Through *e-budgeting*, the fees earned are calculated based on performance. Employees who diligently attend with high productivity will get different incentives appreciation from lazy employees.

It was also stated that *e-budgeting* was an improvement of the Birem system (*Bandung integrated resources system*). *e-budgeting* is one of the control tools and is part of bureaucratic reform in the hope of becoming a role model. Previously there had been duplication of budgeting due to weak supervision, with *e-budgeting* all detected. *E-budgeting* also serves to monitor the budget composition of all OPDs and can take strategic steps to make budget efficiency. Some of the budgets can be trimmed include official travel are during this great well outside the area in the country in pieces 50% or less, as well as the procurement Stationery Office, which takes a lot of budgets. Next, regarding the cost of photocopying, which costs a lot of money, it is necessary to make savings by purchasing a copy machine for all OPDs.

Strategies and policies are examples of savings from implementing *e-budgeting*. After this system was implemented, the Bandung City Government could save a budget of up to hundreds of billions of rupiah. The expectation is that the proportion of the Bandung City budget is better, more priority, more accountable, and there are no stealth budgets. All will be allocated to priority matters such as infrastructure development, health, and education.

V. CONCLUSION

E-budgeting affects the quality of information. The Regional Government Organization of Bandung City has implemented *e-budgeting*. Implementation of *e-budgeting* aims to minimize fraud using the government budget. In its implementation, there are still several related constraints, there are still a number of accounts needed to be programmed that are proposed but not yet available on the *e-budgeting*

system. In addition, the readiness of the human resources who operate *e-budgeting*.

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