

The Effect of Performance-Based Budgeting on Financial Performance in Public Sector Organizations (Study at Vocational State Higher Education Institutions in East Java)). Endro Sugiartono., S.E., M.M.

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ABSTRACT

This study aims to explain and analyze the effect of implementing performance-based budgeting on financial performance in public sector organizations at state vocational higher education institutions in East Java. The problem faced in this research is how does the application of performance-based budgeting affect the financial performance of public sector organizations at state vocational higher education institutions in East Java. This study uses quantitative methods with data collection techniques in the form of closed questionnaires with sample taking techniques (the entire population is sampled). Meanwhile, to analyze the data obtained, it used Simple Linear Regression Analysis, Data Quality Test, Correlation Determinant Analysis and Hypothesis Testing using t-test. The results of research and data processing show that Performance-Based Budgeting has a positive and significant effect on Financial Performance at Vocational State Higher Education Institutions in East Java.

Keywords: *Performance-Based Budgeting, Financial Performance, Higher Education*