



Effect of Strategic Planning, Budgeting, and Resource-Based View on Performance Mediated by Organizational Commitment in TNI Units

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Abstract

Purpose: This study aimed to examine the effect of strategic planning, budgeting, and resource-based view on organizational performance, mediated by organizational commitment to the Army Unit Title in the land border areas.

Research Methodology: This study used hypothetical testing of causality using cross-sectional data. Hypothesis testing is a decision-making method based on data analysis of controlled and uncontrolled experiments on the Army Unit Title in the Border Area. Data were collected using questionnaires and analyzed using Path Analysis and PLS.

Results: The model proposed in this study shows the direct and indirect effects of Strategic Planning and Budgeting and Resource-Based View on Organizational Performance Mediated by Organizational Commitment.

Conclusions: The conclusion of the research is that Strategic Planning, Budgeting, and the Resource-Based View influence Organizational Performance through Organizational Commitment in the Army Unit Title in the Land Border Area, with all seven proposed hypotheses being supported.

Limitations: This study is limited by the use of questionnaires without interviews. In addition, respondents' perceptions may not fully reflect actual conditions.

Contributions: This research is a useful tool for improving Organizational Performance by enhancing strategic planning, budgeting, resource-based views, and organizational commitments. This research model refines the overall understanding that there are direct and indirect effects of strategic planning, budgeting, and the resource-based view on organizational performance, as mediated by Organizational Commitment.

Keywords: *Organization Commitment, Organizational Performance, Resource Based View, Strategic Planning and Budgeting Policy*

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1. Introduction

The Indonesian National Army (TNI) is a profession and a state tool in the defence sector. This is in accordance with Article 1 of the Presidential Regulation of the Republic of Indonesia Number 10 of 2009 concerning the Organizational Structure of the Indonesian National Army, namely, "The Indonesian

National Army, hereinafter abbreviated as TNI, is the main component that is ready to be used to carry out national defense tasks.”

This is in line with the 2004 Law of the Republic of Indonesia concerning the Indonesian National Army which states as follows: "The Indonesian National Army as a defense tool of the Unitary State of the Republic of Indonesia, is tasked with implementing state defense policies to uphold state sovereignty, maintain territorial integrity, and protect the safety of the nation. carry out military operations for war and military operations other than war, and participate actively in regional and international peacekeeping tasks.”

The TNI unit presents an accumulation of people (depending on the unit level) who need logistical support, which becomes a captive market for the economy of the surrounding community. The deployment of a TNI unit has a defensive rationale. However, deployment in isolated locations such as land borders and outer islands causes the quality of life of personnel and their families in these locations to decline (Gindarsah & Priamarizki, 2021; Ricardianto et al., 2021). In fact, the TNI unit came with a significant number of people who could drive economic growth in the surrounding area. To make the presence of the TNI unit a trigger for regional economic growth, the participation of related agencies other than the TNI is necessary, such as the Coordinating Ministry for Political, Legal, and Security Affairs, Coordinating Ministry for the Economy, Coordinating Ministry for Maritime Affairs, Ministry of Defense, Ministry of Home Affairs, Ministry of Tourism, Ministry of Health, Ministry of National Education, Ministry of Research, Technology and Higher Education, and Ministry of Village UDT., Ministry of PUPR, Ministry of Transportation, Local Government, etc. Ministries/agencies and local governments have the potential to implement programs and policies that can be harmonized to develop border areas. A new institution, the National Border Management Agency (BNPP), has been established to manage state boundaries and border areas, as referred to in Law Number 43 of 2008 concerning State Territory.

The territory of the Unitary State of the Republic of Indonesia from Sabang to Merauke, from Miangas Island to Rote Island, with an expanse of 7.7 million km², consists of 17,504 islands united by vast seas and oceans with an Indonesian coastline of 81,000 km¹ located at a geostrategic crossroads. The Asia-Pacific and Polynesian chains are dynamic regions. This position has complex and very open national defense implications and is easy to enter from various directions. The logical consequence of such a geographic constellation, when faced with global development trends, has implications for threat projection. Threats in the future undergo a transformation due to.

With the rapid progress of Information Technology, to eliminate the need for a degree of strength from the Indonesian Army, which has multiple effects by realizing a measurable and calculated deterrence power for the country around it (Herdijanto & Susilo, 2019; Parmenas, 2021). However, when faced with conditions on the ground, the Indonesian Army is an integral part of the TNI, as stated in Article 8, Law No. 34 of 2004, namely, carrying out the duties of the TNI in maintaining the security of land border areas with other countries, carrying out the duties of the TNI in development and development of the strength of the land dimension, and carrying out the empowerment of the defense area on land. So far, it has not been able to display its deterrence strength. This condition can be ascertained that the expected degree of strength has not been arranged, only because of the limited defense budget (Awadari & Kanwal, 2019; Susanto et al., 2021). They are not evenly distributed in the sense that the Combat Unit and Combat Assistance Unit, as the main elements of the Indonesian Army, still encounter many obstacles in carrying out their duties. These obstacles, when faced with the development situation regarding land border conditions, require urgent special attention.

Despite budget constraints, the Indonesian Army has succeeded in establishing temporary border-security posts. These posts are located along the land borders of Kalimantan with Malaysia, Papua with New Guinea, and West Timor Island with Timor Leste. This temporary condition, of course, really needs to be

built and developed according to the national defense strategy, namely a layered defense strategy to deal with an increasingly complex spectrum of threats. By making preparations for development and strategic structuring, the title of the minimum strength of the combat units and combat assistance of the Indonesian Army currently needs to be increased to support the main tasks of the Indonesian Army. In response to the above background, it is necessary to conduct an in-depth study of the degree of minimum strength by observing the changing characteristics of the nature of the threat. In fact, the TNI AD strength, especially in combat units and combat assistance, currently does not exist in the border areas. Thus, the title and strength of the Combat Units and Banpur Units will be a priority in managing the placement of units in Indonesia's border areas. Therefore, the arrangement of Satpur and Satbanpur on the border will be able to increase the unit's deterrence against possible enemy threats that will arise.

Based on the background described above, this study can clearly detail the research problem that will be answered using a quantitative approach. Therefore, the research problem can be formulated as follows: 1) Does strategic planning and budgeting influence organizational commitment? 2) Is there any influence of the resource-based view on organizational commitment? 3) Does strategic planning and budgeting influence organizational performance? 4) Is there any influence of the resource-based view on organizational performance? 5) Does organizational commitment influence organizational performance? 6) Is there an indirect effect of Strategic Planning Budgeting on Organizational Performance, as mediated by Organizational Commitment? 7) Is there an indirect influence of the RBV on organizational performance, as mediated by Organizational Commitment? The conceptual framework of this study is as follows:

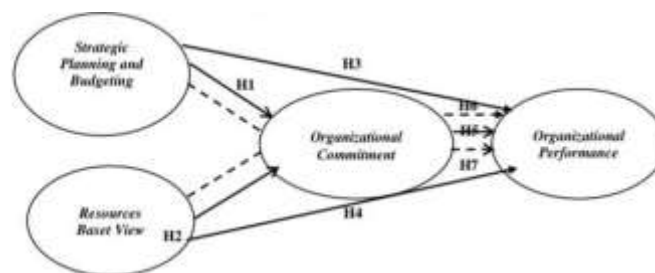


Figure 1. Conceptual Framework

2. Literature Review and Hypothesis Development

2.1 Organizational Performance

Al et al. (2017), Kasmir (2016), and Susanto and Parmenas (2021) states that: Individual performance is the basis of organizational performance which is strongly influenced by individual characteristics, individual motivation, expectations, and assessments made by management on the achievement of individual work results. According to Al et al. (2017) and Kasmir (2016), performance is determined by three factors: 1) Task performance (task performance) 2) citizenship behavior as positive behavior, and 3) counterproductive behavior as negative behavior. Performance according to Scriber in the Bantam English Dictionary explains that performance comes from to perform with several entities, namely 1) To do, explain and carry out (to do or carry of execute) 2) Fulfill or carry out obligations (to do discharge of fulfilasvow) 3) Implement or perfecting responsibility (to execute or complete of fan understand king) 4) Doing something that is expected by a person or machine (to do what is expected of a person machine). Wibowo (2011) states that performance is a manifestation of ability in the form of actual work. According to Mangkunegara (2011), there are several performance characteristics, namely as follows: 1) have high personal responsibility; 2) can take and bear the risks faced; 3) have realistic goals; 4) have a comprehensive work plan and strive to realize the goals; and 5) utilize concrete feedback in all work

activities.

From the description above, it can be said that performance is the achievement of a person in carrying out their duties or work in accordance with the standards and criteria set by the job and can produce job satisfaction, which will later affect the level of reward. According to [Robbins \(2015\)](#) and [Setyawati et al. \(2021\)](#), performance indicators can be measured as follows: 1) Quality (quality) means performance is measured from employee perceptions of the quality of the work produced, where the work process approaches the point of perfection; 2) Quantity (amount) means performance is measured by the number of expected targets that exceed the set target, and the resulting production can be in the form of completed activity cycles; 3) Timeliness means that certain jobs have been given time to complete the work, and the activity level is completed at the beginning of time and maximizes the available time available for other activities; 4) Effectiveness means the level of resource use of organizational resources, such as manpower, money, and technology. Maximized by increasing the results in the use of resources 5) Efficiency means measuring the degree of suitability of output income by using the lowest possible cost. According to [Srimindarti \(2004\)](#) and [Ulabor and Bosede \(2019\)](#), organizational performance is a view of the overall state of the company during a certain period of time, and is the result or achievement that is influenced by the company's operational activities in utilizing the resources owned. Competent employee performance is a decisive factor in organizational performance because it is a key factor in driving the company's wheels to face competitive challenges ([Almatrooshi et al., 2016](#); [Ulabor & Bosede, 2019](#)). According to [Kerdpitak and Boonrattanakittibhumi \(2020\)](#) and [Koontz et al. \(2003\)](#), organizational performance is the ability of a company to realize its goals, such as high profits, good financial results, large market share, product quality, and company survival, by using relevant strategies to act forward.

Organizational performance is a key aspect of many studies in the management literature because it plays an important role in developing, implementing, and monitoring strategic plans and setting future directions. Organizational growth and progress can only be achieved through continuous performance improvement ([Maxwell & Steele, 2008](#); [Ulabor & Bosede, 2019](#)). Organizational performance measures how well an organization achieves its goals. In today's competitive market, organizations must be able to evaluate their goals through performance measurement approaches, such as unit cost, profit, and subjective performance qualities, such as quality and satisfaction, and prepare appropriate strategies to achieve their goals. Many organizations have found that reliance on financial indicators to measure performance will lead to short-term results ([Johnson & Kaplan, 2002](#); [Maxwell & Steele, 2008](#)). To regulate the measurement of organizational performance, a tool called a balanced scorecard is used. The balanced scorecard can help managers refrain from fixating on financial measurements and instead monitor variations in important measures of measurement. The idea behind The framework aims to balance financial measurement and sustainable long-term performance.

2.2 Strategic Planning and Budgeting

Strategic Planning is the process of deciding which programs will be implemented by the organization and the estimated amount of resources that will be allocated to each program over the next few years ([Mohamed & Farahat, 2020](#); [Yusuf, 2015](#)). According to [Jayawarna and Dissanayake \(2019\)](#), [Kerzner \(2009\)](#), and [Mohamed and Farahat \(2020\)](#), Strategic Planning is a management tool used to manage current conditions to project future conditions, so the strategic plan becomes a guide that organizations can use to move from current conditions toward the next 5 to 10 years. The result of the strategic planning process is a document called a *strategic plan* that contains information about programs for the next few years. A good organization is one that has clear goals based on the vision and mission agreed upon by its founder.

To achieve these goals, a method is needed to achieve them which is commonly referred to as a strategy. Furthermore, plans (plans), policies (policies) to achievements and action programs are drawn up. In its

application, the above elements may change as a result of not fulfilling the assumptions used in planning, for example because the resources obtained are not in line with expectations. It could also be caused by a goal that is too abstract so that it is very far from what is expected. Every organization certainly has a plan, and for the scope of the company we are familiar with the term strategic planning, where this strategic planning can help us evaluate periodically to achieve goals, help organizations to advance and develop, enlarge market share in the midst of increasingly fierce business competition (Allison & Kaye, 2015).

In the process of achieving the strategy that has been planned by the organization, the leaders must work in accordance with the directions in the strategic planning process (Bryson et al., 2018; Kornelius et al., 2021). The key to success in implementing strategic planning is the manufacturing capability of the organization or company. Strategic planning occurs both in government and private organizations (Globocnik et al., 2020; Kabeyi, 2019). Because strategic planning is very important in determining the next step. The most competent leader is the one who spends the most time thinking about what he will do in the future. Although it does not rule out the manager does not work alone. The manager also needs his other staff to assist him in making strategic plans. According to Rangkuti (2009), the leader of an organization, every day tries to find a match between the company's internal strengths and external forces (opportunities and threats) of a market. Its activities include careful monitoring of competition, regulations, inflation rates, business cycles, consumer wants and expectations and other factors that can identify opportunities and threats.

Companies can develop strategies to overcome external threats and seize existing opportunities (Namugenyi et al., 2019; Tien & Ngoc, 2019). The process of analyzing, formulating and evaluating these strategies is called strategic planning. The main purpose of strategic planning is so that the company can see objectively internal and external conditions, so that the company can anticipate changes in the external environment (Ebrahimi & Banaeifard, 2018; Toppinen et al., 2019). In this case it can be clearly distinguished, the functions of management, consumers, distributors and competitors. So strategic planning is important to gain competitive advantage and have the right product with optimal support from existing resources (Hosseini et al., 2018). To understand the concept of strategic planning, we need to understand the concept of strategy.

2.3 Public Policy

According to Dunn (2003), policy is a written rule which is a formal decision of the organization, which is binding, which regulates behavior with the aim of creating new values in society. Policies will make the main reference for members of the organization or community members in behaving. Policies are generally problem solving and proactive. In contrast to laws and regulations, policies are more adaptive and interactive, although policies also regulate what is allowed and what is not. Policies are also expected to be general in nature but without losing specific local characteristics. Policies are also expected to be general in nature but without losing specific local characteristics. Policies must provide opportunities to be interpreted according to the specific conditions that exist.

In general, it can be understood that public policies are decisions that are binding on many people at a strategic or outline level made by public authorities (Suharto, 2008). As a decision that binds the public, public policy must be made by political authorities, namely those who receive a mandate from the public or the general public through an electoral process to act on behalf of the people and the interests of the people. According to Sunarto (2015) that public policies taken by governments in any part of the world, including in Indonesia, are government activities to solve problems that occur in society, either directly or through various government institutions. Public policies in my opinion are decisions that are binding on the people at a strategic level or are broad in nature made by public authorities. As a decision that binds the public, public policy must be made by political authorities, namely those who receive a mandate from

the public or the general public through an electoral process to act on behalf of the people at large.

The budget is one of the most important elements of the management control system. Budget is also one of several important parts in planning an organization or company which will ensure the development and success of an organization or company. The budget plays an important role as a management control tool in distributing limited natural resources and funding resources owned by a company or organization to achieve the company's goals that have been set (Nazarova et al., 2016). According to Nafarin (2007) the notion of a budget is a written plan regarding the activities of an organization, which are stated quantitatively for a certain period of time and are generally expressed in monetary units. However, it can also be expressed in terms of goods or services. Meanwhile, according to Cottrell (2014) and Munandar (2010), a budget is a plan that is compiled systematically, including all activities stated in monetary units and valid for a period of time in the future.

2.4 Resources Based View

According to Fahy (2000), the RBV theory explains the internal resources owned by a company. A company's success or failure is largely determined by its strengths and weaknesses. According to Ferreira (2012), a company's success is largely determined by the resources it has and the company's capabilities to turn those resources into economic benefits. Firm resources can be tangible (e.g., factories, land, vehicles, raw materials, and machinery) or intangible (e.g., brand, reputation, expertise, company culture, structure, perceptions, and processes) (Basuki & Khalid, 2021).

This research focuses on intangible resources, which are recognized as assets that can create added value for companies to achieve a competitive advantage. The added value of these intangible resources is difficult for competitors to imitate and is rare to obtain. This intangible resource or asset is also known as intellectual capital, consisting of 1) Human Capital, 2) Structural Capital, and 3) Relational Capital.

The Resource-based View (RBV) or resource-based view is a view that applies the basis of competitive advantage, where the main thing lies in a set of tangible or intangible assets of the company. RBV describes a company's ability to provide a sustainable competitive advantage when resources are managed in such a way that what is produced is difficult for competitors to imitate or make, which in turn creates barriers to competition (Mahoney & Pandian, 1992). The resource-based view (RBV) theory discusses how a company can achieve a sustainable competitive advantage based on the resources they have.

Companies can gain a sustainable competitive advantage by implementing strategies that exploit their internal strengths, respond to opportunities that exist in the environment, neutralize external threats, and avoid internal weaknesses (Rockwell, 2019; Sołoducho-Pelc & Sulich, 2020). To achieve a sustainable competitive advantage, the resource-based view (RBV) theory requires certain types of resources, namely, resources that have valuable, rare, imperfectly imitable, and non-substitutable properties, which are commonly abbreviated as VRIN (Baia et al., 2020; Duarte Alonso et al., 2021). The following is a more detailed description of the properties of these resources: Barney explained, in general, firm resources consist of 2 (two) categories, namely: 1) Tangible resources 2) Intangible resources.

On the other hand, tangible resources usually fail to meet the necessary conditions to be a critical factor for the creation of a competitive advantage, namely value, heterogeneity, scarcity, durability, imperfect mobility, cannot be replaced, and are difficult to imitate (Carter, 2009). Ireland et al. (2013) in their book *The Management of Strategic Concepts and Cases* explain that company resources are divided into 2 (two), namely: 1) Tangible resources (Financial resources, organizational resources, physical resources, and technological resources) 2) Intangible resources (human resources, innovation resources, and reputational resources).

2.5 Organizational Commitment

Organizational commitment (organizational commitment) is defined as a condition in which an employee sides with a particular organization and its goals and desires to maintain membership in the organization. High job involvement means siding with an individual's particular job, while high organizational commitment means siding with the organization that recruits the individual [Panchali and Seneviratne \(2019\)](#) and [Robbins \(2015\)](#)

According to [Gibson \(2009\)](#) commitment to the organization involves three attitudes: 1) Identification with organizational goals, 2) feelings of involvement in organizational tasks, and 3) feelings of loyalty to the organization. Therefore, organizational commitment is interpreted as a form of identification, loyalty, and involvement expressed by employees towards the organization ([Gibson, 2009](#)). Employees who have good commitment mean that the employee has loyalty to the organization where he is currently and will strive to optimally achieve the goals of the organization where he works.

According to [Ivancevich \(2007\)](#) and [Köse and Pehlivanoğlu \(2020\)](#), organizational commitment is a feeling of identification, involvement, and loyalty expressed by employees towards the organization. Based on this understanding, it can be identified that commitment to the organization involves three attitudes, namely, a sense of identification with the goals of the organization, a feeling of involvement in organizational tasks, and a feeling of loyalty to the organization. Research evidence shows that the absence of organizational commitment reduces organizational effectiveness.

Three separate dimensions of organizational commitment expressed by [Robbins \(2015\)](#) are: 1) effective commitment, 2) continuance commitment, and 3) normative commitment. Several approaches exist for defining organizational commitment. These approaches include behavioral, attitude, and multidimensional approaches ([Zangaro, 2001](#)). The attitude approach focuses on individuals' thought processes regarding their relationship with the organization ([Allen & Meyer, 2013](#)). Individuals consider the suitability of their values and goals for the organization. High organizational commitment is indicated by a strong belief in and acceptance of the organization's values and goals. The behavioral approach is related to the process by which an individual is bound to a particular organization. An individual's commitment is demonstrated through their actions. For example, individuals with high commitment will remain in the organization and have a positive view of it. In addition, individuals show consistent behavior to maintain a positive self-perception ([Allen & Meyer, 2013](#)). Components of Organizational Commitment According to [Allen and Meyer \(2013\)](#), there are three components of organizational commitment: 1) affective, 2) continuance, and 3) normative. A multidimensional approach will better explain the relationship between workers and the organizations that employ them ([Cetin, 2006](#)). [Coetzee \(2005\)](#) mentions several factors that influence a person's organizational commitment based on a multidimensional approach, namely: 1) Personal Factors 2) Situational Factors 3) Positional Factors

2.6 Hypothesis Development

Based on the problem formulation and conceptual framework, this study tested the following seven hypotheses:

- H_1 : Strategic Planning and Budgeting influence Organizational Commitment.
- H_2 : There is an influence of Resources Based View on Organizational Commitment.
- H_3 : There is an influence of Strategic Planning and Budgeting on Organizational Performance.
- H_4 : There is an influence of Resources Based View on Organizational Performance.
- H_5 : There is an influence of Organizational Commitment on Organizational Performance.
- H_6 : There is an indirect effect of Strategic Planning and Budgeting on Organizational Performance

mediated by Organizational Commitment.

H₇: H7: There is an indirect influence of Resources Based View on Organizational Performance mediated by Organizational Commitment.

3. Methodology

This study uses a survey method with questionnaires distributed to respondents (Sekaran, 2013), applying an individual unit of analysis and a cross-sectional approach. It is explanatory research aimed at analyzing causal relationships between variables. The data used are qualitative data from primary and secondary sources (Sugiyono, 2010). The population consists of 168 personnel in the TNI AD Unit in the Land Border Area, with a sample of 160 respondents determined based on (Hair, 2010), which suggests 5–10 times the number of indicators. Sampling was conducted using Convenience Random Sampling. Data analysis employed descriptive statistics, multiple regression, and Structural Equation Modeling (SEM), with validity and reliability tests using Microsoft Excel 2007 and hypothesis testing using Eviews 7.

3.1 Research Design

Based on the strategy in conducting research, this research uses a survey (survey research), which uses data collection techniques by compiling questions and asking the respondents (Sekaran, 2013). Based on the unit of analysis, this study uses an individual analysis unit to collect data from each individual (Sekaran, 2013). Based on time, this research uses cross-sectional studies, which are conducted with data collected only once in a daily, weekly, or monthly period to answer research questions (Sekaran, 2013). This study uses explanatory research, which analyzes the concepts and problems studied to determine causality and explains the variables causing the problems studied. The types and sources of data used in this study are qualitative data sourced from primary and secondary data. Qualitative data are data in the form of information that does not have a unit of account, which is used to provide explanations that support research (Sugiyono, 2010).

3.2 Data Collection

The population in this study was 168 people who were involved and served in the TNI AD Unit in the Land Border Area. Sekaran (2018) define the sample as part of the number of characteristics possessed by the population, such that the sample is part of the existing population. Sugiyono (2013) states that the sample is part of the number and characteristics of the population. In this study, in determining the number of samples, citing the opinion of Hair (2010), the number of samples is at least 5-10 times the number of indicators. Hair (2010) also suggested that the appropriate sample size ranged from 100- 200 respondents. In this study, from 4 variables there are 32 indicators so that the number of samples taken is at least five times the number of 32 indicators, so a sample of 160 respondents was obtained, which is considered sufficient to represent the population. Convenience Random Sampling was used, which is sampling based on the availability of elements and the ease of obtaining them. The sample is taken / selected because the sample is at the right place and time

3.3 Data Analysis

The data analysis method used in this study was descriptive statistics and multiple regression analysis. Data were analyzed for validity and reliability using Microsoft Excel 2007. For classical assumption testing and hypothesis testing, the Eviews 7 software program was used. Structural Equation Modeling (SEM) was used to test the relationships between variables. SEM is a method of multivariate analysis which is a combination of path analysis and factor analysis in order to empirically test measurement models and structural models built through theoretical studies. Several other terms from SEM are Latent Variable Analysis, Covariant Structural Analysis, and Linear Structural Relationship (LISREL) (Hair, 2010).

4. Results and Discussion

4.1 Results

4.1.1 Hypothesis 1

Effect of Strategic Planning and Budgeting on Organizational Commitment. Equation I. Statistical Test

Dependent Variable: X3

Method: Least Squares

Date: 03/06/20 Time: 09:27

Sample: 1 160

Included Observations: 160

Table 1. Effect of Strategic Planning and Budgeting on Organizational Commitment

Variable	Coefficient	Std. Error	t-statistic	Prob
C	19.17813	2.548663	7.524779	0.0000
X1	0.309364	0.059920	5.162902	0.0000
X2	0.200067	0.055273	3.619627	0.0004
R-squared	0.344300	Mean dependent var		37.27500
Adjusted R-squared	0.334674	S.D. dependent var		1.092858
S.E. of regression	0.856065	Akaike info criterion		2.766589
Sum squared resid	133.5073	Schwarz criterion		2.824249
Log likelihood	-218.3272	Hannan-Quinn criter		2.790003
F-statistic	25.37727	Durbin-Watson stat		1.718656
Prob(F-statistic)	0.000000			

Source: Data processed with evIEWS 7 (2020)

The results of calculations using the statistical tool program EvIEWS 7 (2020) in the Table 1 show that 0.309364, meaning that 30.9% of the Organizational Commitment variables are influenced by Strategic Planning & Budgeting. Test the effect of X1 (strategic planning & budgeting) on Y (organizational performance) by looking at the t-count value of 5.1629 which means it is greater than the t-table value of 1.6546 and a probability value of 0.0000, which is smaller than 0 .05 then H01 is rejected and Ha1 is accepted. Therefore, it can be concluded that variable X1 (strategic planning and budgeting) has a significant effect on Y (organizational performance).

4.1.2 Hypothesis 2

Effect of Resources Based View on Organizational Commitment

The results of calculations using the statistical tool program EvIEWS 7 (2020) still in the Table 1 it can be concluded that 0.200067, meaning that 20% of Organizational Commitment variables are influenced by the RBV. The effect of X2 (resource-based view) on Z (organizational commitment) was tested by looking at the t-count value of 3.6196, which is greater than the t-table value of 1.6546 and the probability value of 0.0004, which is less than 0, 05 then H01 is rejected and Ha1 is accepted. Therefore, it can be concluded that variable X2 (resource-based view) has a significant effect on Z (organizational commitment).

4.1.3 Hypothesis 3

Effect of Strategic Planning and Budgeting on Organizational Performance. Equation II Statistical Test

Dependent Variable: Y
Method: Least Squares
Date: 03/04/20 Time: 14:10
Sample: 1 160
Included Observations: 160

Table 2. Effect of Strategic Planning and Budgeting on Organizational Performance

Variable	Coefficient	Std. Error	t-statistic	Prob
C	12.50177	2.328846	5.368228	0.0000
X1	0.131167	0.050767	2.583709	0.0107
X2	0.092277	0.045068	2.047496	0.0423
Z	0.486620	0.062518	7.783678	0.0012
Squared	0.656858	Mean dependent var		38.57500
Adjusted R-squared	0.646413	S.D. dependent var		1.006582
S.E. of regression	0.848931	Akaike info criterion		2.284343
Sum squared resid	87.50012	Schwarz criterion		2.361223
Log likelihood	-178.7475	Hannan-Quinn criter		2.315561
F-statistic	43.73929	Durbin-Watson stat		1.724586
Prob(F-statistic)	0.000000			

Source: Data processed with evIEWS 7 (2020)

From the results of calculations using the statistical tool program EvIEWS 7 (2020) in the Table 2, it can be concluded that 0.131167, meaning that 13.1% of Organizational Performance variables are influenced by Strategic Planning & Budgeting. Test the effect of Z (organizational commitment) on Y (organizational performance) by looking at the t-count value of 7.783678 which means it is greater than the t-table value of 1.6546 and the probability value of 0.0012 which means it is smaller than 0.05 then H01 is rejected and Ha1 is accepted. So it can be concluded that the variable X2 (resources based view) has a significant effect on Y (organizational performance).

4.1.4 Hypothesis 4

Effect of Resources Based View on Organizational Performance.

From the results of calculations using the statistical tool program EvIEWS 7 (2020) still in the Table 2 it can be concluded that 0.092277, meaning that 9.2% of Organizational Performance variables are influenced by Resources Based View.

4.1.5 Hypothesis 5

The Effect of Organizational Commitment on Organizational Performance.

From the results of calculations using the statistical tool program EvIEWS 7 (2020) still in the Table 2 it can be concluded that 0.486620, meaning that 48.6% of Organizational Performance variables are influenced by Organizational Commitment.

4.1.6 Hypothesis 6

Indirect influence of Strategic Planning & Budgeting on Organizational Performance mediated by Organizational Commitment.

The indirect calculation model of Strategic Planning & Budgeting on Organizational Performance mediated by Organizational Commitment is 0.150174 obtained from the result of multiplying 0.309 x 0.486, where the result of the direct effect is 0.131, it can be concluded that the effect of Strategic

Planning & Budgeting on Organizational Performance will be more efficient and effective if mediated by Organizational Commitment, this indicates that the importance of Organizational Performance to achieve optimal Organizational Performance.

4.1.7 Hypothesis 7

The indirect effect of Resources Based View on Organizational Performance mediated by Organizational Commitment.

The indirect calculation model of Resources Based View on Organizational Performance mediated by Organizational Commitment is 0.0972 obtained from the results of multiplying 0.200×0.486 , where the result of the direct effect is 0.0922, it can be concluded that the influence of Resources Based on Organizational Performance will be more efficient and effective if mediated by Organizational Commitment, this indicates that the importance of Organizational Performance to achieve optimal Organizational Performance.

4.2 Discussion

Below, the hypothesis testing will be described in more detail on each of the previously proposed hypotheses, as follows:

1. Effect of Strategic Planning & Budgeting on Organizational Commitment

From the test results of the influence of Strategic Planning & Budgeting on Organizational Commitment by looking at the t-count value of 5.1269 which means it is greater than the t-table value of 1.6546. So it can be concluded that the Strategic Planning & Budgeting variable has a significant effect on Organizational Commitment. This is because strategic planning & budgeting is a process in which leaders within the TNI AD Units in Land Border Areas are involved and exert influence in the preparation of the budget whose performance will then be evaluated in terms of achievement. With strategic planning & budgeting, leaders in the TNI AD Units in Land Border Areas have the opportunity to interact, communicate, and exert influence on the goals or objectives to be achieved. The goals or targets to be achieved by the TNI AD Unit Title in the Land Border Area are organizational commitment. Organizational commitment is where all personnel in the TNI AD Unit Degree in the Land Border Area take sides with the organization and its goals, and intend to maintain and advance the organization in which these personnel work. Strategic planning & budgeting allows leaders in the Army Units in Land Border Areas to negotiate on possible achievable budget targets. This will create an attitude of respect for leaders in the Army Units in the Land Border Area towards work and organization. Because the goals or standards set are a joint decision, so the leaders in the TNI AD Unit Title in the Land Border Area have a personal responsibility to achieve it because they are involved in its preparation. The involvement of leaders in the TNI AD Units in Land Border Areas in the preparation of the budget will tend to encourage managers to understand the budget, and will make it easier to achieve budget goals. Organizational commitment itself is assessed based on how effectively and efficiently the organization works to achieve company goals. When the decisions made by the company are effective and efficient to achieve company goals, it can be said that organizational commitment is good. With the achievement of budget objectives, organizational commitment will increase or be said to be good, (Stoner, 2006). The research is the same as that conducted by [Natasha and Devie \(2013\)](#) which states that strategic planning has a positive and significant influence on competitive advantage where this competitive advantage has a positive and significant influence on company performance. Strategic planning has a positive and significant impact on company performance, this condition means that the implementation of good strategic planning will be able to improve company performance. Likewise with [Rashid \(2018\)](#), in his research shows that planning affects the performance of budget absorption, human resource competence affects the performance of

budget absorption and organizational commitment affects the performance of budget absorption. [Asmarani \(2007\)](#), also in the study stated that strategic planning has a positive and significant effect on company performance.

The influence of Strategic Planning and Budgeting on Orgazational Commitment is positive and significant in this study, meaning that the higher/positive the Strategic Planning and Budgeting, the higher/positive the Organizational Commitment, meaning that the more respondents feel that they can work well and require budget support as needed; organizational commitment in the task force related to organizational commitment in making decisions, especially in determining work targets and policies; the more respondents feel in accordance with the functions and main tasks of each; responsible for carrying out the duties and functions carried out.

2. Effect of Resources Based View on Organizational Commitment

The results of the test of the influence of Resources Based View on Organizational Commitment by looking at the t-count value of 3.6196 which means it is greater than the t-table value of 1.6546. So it can be concluded that the Resources Based View variable has a significant effect on Organizational Commitment. This is because the title of the TNI AD Unit in the Land Border Area is an organization that has resources that have a sustainable competitive advantage and can implement strategies that exploit their internal strengths. The competitive advantage of these resources is the hard work produced by the personnel in the TNI AD Unit Title in the Land Border Area who have organizational commitment that is expected to achieve organizational goals and have a greater desire to continue working in the TNI AD Unit Title in the Border Region. Land ([Barney, 2001](#)).

From the research results, it is said that there is a positive and significant influence of Resources Based View on Organizational Commitment, which means the higher/positive Resources Based View, the higher/positive Organizational Commitment means that the more respondents feel that trying to maintain and achieve a sustainable competitive advantage, requires the type of -certain types of resources, namely resources that are rare, valuable, cannot be imitated, cannot be substituted; the more respondents feel that organizational commitment is in accordance with their respective main functions and duties; responsible for the implementation of the duties and functions held

3. Effect of Strategic Planning & Budgeting on Organizational Performance

From the results of testing the influence of Strategic Planning & Budgeting on Organizational Performance by looking at the t-count value of 2.5837, which means it is greater than the t-table value of 1.6546. So it can be concluded that the Strategic Planning & Budgeting variable has a significant effect on Y Organizational Performance. This is because the leader in the title of the TNI AD Unit in the Land Border Area in the preparation of the budget will tend to encourage the performance of the TNI AD Unit in the Land Border Area to carry out the totality of the work achieved for organizational goals, meaning that the performance of an organization can be seen from the level as far as where the title of the Army Unit in the Land Border Area can achieve goals based on predetermined goals ([Kren, 1992](#)). This research is the same as that conducted by [Rashid \(2018\)](#) which states that planning affects the performance of budget absorption.

From the results of the study, it was stated that there was a positive and significant influence of Strategic Planning and Budgeting on Organizational Performance. It means that the higher/positive Strategic Planning and Budgeting, the higher/positive Organizational Performance, meaning that the more respondents feel that they can work well in need of budget support as needed; within the task force organization to coordinate in making decisions, especially in determining work targets and policies; the more respondents feel they are trying to understand the work environment well;

strive to always create a conducive atmosphere; and must maintain a high korsa soul.

4. Effect of Resources Based View on Organizational Performance

From the results of the test of the influence of Resources Based View on Organizational Performance by looking at the t-count value of 2.0474 which means it is greater than the t-table value of 1.6546. So it can be concluded that the Resources Based View variable has a significant effect on Organizational Performance. This is because the title of the Army Unit in the Land Border Area can achieve a sustainable competitive advantage based on the resources they have because of the performance of the employees in the Army Unit in the Land Border Area, the higher the employee performance, the higher the organizational performance. The performance of personnel and the performance of the TNI AD Unit Titles in the Land Border Area have a very close relationship. The achievement of the goal of the Army Unit Title in the Land Border Area cannot be separated from the resources owned by the TNI Headquarters which are run by personnel who play an active role as actors in an effort to achieve the goal of the Army Unit Title in the Land Border Area (Pasolong, 2013). This study is the same as that conducted by Fahy (2000) which in this study aims to examine the effect of a set of intangible resources (managerial capabilities, human capital, perceived organizational reputation, internal auditing, organizational culture, relational capabilities and labor relations) and their interactions with each other on organizational performance where the results of the study show that the collection of intangible resources is the main predictor of organizational performance. Likewise, research conducted by Rashid (2018) states that the competence of human resources affects the performance of budget absorption.

The results of the study state that the influence of Resources Based View on Organizational Performance is positive and significant, which means the higher/positive Resources Based View, the higher/positive Organizational Performance means that the more respondents feel that trying to maintain and achieve a sustainable competitive advantage, requires the following types of certain types of resources, namely resources that are rare, valuable, cannot be imitated, cannot be substituted; the more respondents feel they are trying to understand the work environment well; strive to always create a conducive atmosphere; and must maintain a high korsa soul.

5. The Effect of Organizational Commitment on Organizational Performance

The results of the test of the influence of Organizational Commitment on Y Organizational Performance by looking at the t-count value of 7.783678 which means it is greater than the t-table value of 1.6546. So it can be concluded that the Resources Based View variable has a significant effect on Y Organizational Performance. This is because organizational commitment is related to organizational performance, TNI AD Unit Title personnel in the Land Border Area will be proud to be a member of the TNI AD Unit Title organization in the Land Border Area and will work with high performance for their organization. Employees of the Ministry of Defense who are highly committed will have high performance and loyalty to the company. On the other hand, personnel holding the TNI AD Units in Land Border Areas tend to have low commitment, low performance and lack of loyalty to the company. Organizational commitment includes an attitude of liking the organization and a willingness to strive for a high level of performance for the benefit of the organization in order to achieve goals. So that the higher the organizational commitment of personnel, the higher the organizational performance. This research is the same as that conducted by Rashid (2018) which states that organizational commitment affects the performance of budget absorption.

The results of the study indicate that there is a positive and significant effect of Organizational Commitment on Organizational Performance. It means that the higher/positive Organizational Commitment, the higher/positive Organizational Performance, meaning that the more respondents

feel that the organizational commitment is in accordance with their respective main functions and duties; responsible for the implementation of the duties and functions carried out; the more respondents feel they are trying to understand the work environment well; strive to always create a conducive atmosphere; and must maintain a high korsa soul.

6. Indirect influence of Strategic Planning & Budgeting on Organizational Performance mediated by Organizational Commitment

The indirect calculation model of Strategic Planning & Budgeting on Organizational Performance mediated by Organizational Commitment is 0.150174 obtained from the result of multiplying 0.309×0.486 , where the result of the direct effect is 0.131, it can be concluded that the effect of Strategic Planning & Budgeting on Organizational Performance will be more efficient and effective if mediated by Organizational Commitment, this indicates that the importance of Organizational Performance to achieve optimal Organizational Performance. The existence of good planning and supported by good budget planning will indirectly effectively improve organizational performance with the organizational commitment of its personnel. The indirect effect of strategic planning and budgeting is more effective on organizational performance mediated by organizational commitment, compared to the direct effect of strategic planning and budgeting being more effective on organizational performance. Thus, it can be seen the importance of the role of organizational commitment in improving organizational performance.

From the results of the study, it was stated that there was a positive and significant indirect effect of Strategic Planning and Budgeting on Organizational Performance mediated by Organizational Commitment, which means that with the mediation of Organizational Commitment, the higher/positive influence of Strategic Planning and Budgeting on Organizational Performance, it means that the more respondents feel that they can work. properly require budgetary support as needed; within the task force organization to coordinate in making decisions, especially in determining work targets and policies; the more respondents feel they are trying to understand the work environment well; strive to always create a conducive atmosphere; and must maintain a high corps spirit with the support of the Organizational Commitment.

7. Indirect influence of Resources Based View on Organizational Performance mediated by Organizational Commitment

The indirect calculation model of Resources Based View on Organizational Performance mediated by Organizational Commitment is 0.0972 obtained from the results of multiplying 0.200×0.486 , where the result of the direct effect is 0.0922, it can be concluded that the influence of Resources Based on Organizational Performance will be more efficient and effective if mediated by Organizational Commitment, this indicates that the importance of Organizational Performance to achieve optimal Organizational Performance. The existence of resources in the form of tangible and intangible assets which is a competitive advantage of the TNI AD Unit Title on the land border which will indirectly effectively improve organizational performance which is supported by organizational commitment from its personnel. The indirect effect of resource based view is more effective on organizational performance mediated by organizational commitment, compared to the direct effect of resource based value on organizational performance. Thus, it can be seen the importance of the role of organizational commitment in improving organizational performance. The organizational performance of the TNI AD Unit Titles on the land border, which is influenced by the resources based view, will be much improved with the support of organizational commitment from its personnel.

The results of the study stated that there was a positive and significant indirect effect of Resources Based View on Organizational Performance with Organizational Commitment mediation, which

means the higher/positive Resources Based View, the higher/positive Organizational Performance mediated by Organizational Commitment, which means the more respondents feel that they are trying to maintaining and achieving a sustainable competitive advantage, requires certain types of resources, namely resources that are rare, valuable, cannot be imitated, cannot be substituted; the more respondents feel they are trying to understand the work environment well; strive to always create a conducive atmosphere; and must maintain a high korsa spirit by mediating Organizational Commitment.

5. Conclusions

The conclusion of the research in general is that there is an influence of Strategic Planning & Budgeting, Resources Based View on Organizational Performance mediated by Organizational Commitment on the Army Unit Title in the Land Border Area and all seven hypotheses proposed have been proven to be accepted. Organizational Commitment acts as a mediation in increasing the influence of Strategic Planning & Budgeting, Resources Based View on Organizational Performance.

1) Theoretical Implications

The results of this study found that theoretically, Strategic Planning & Budgeting affects Organizational Performance positively and significantly, Resources Based View affects Organizational Performance positively and significantly, Organizational Commitment affects Organizational Performance positively and significantly, Strategic Planning & Budgeting affects Organizational Commitment positively and significantly, Resources Based View affects Organizational Commitment positively and significantly. The mediating effect of Organizational Commitment between Strategic Planning & Budgeting and Organizational Performance is positive and significant. The mediating effect of Organizational Commitment between Resources Based View and Organizational Performance is positive and significant.

2) Managerial Implications

After conducting this research, based on empirical findings obtained, the final part of this dissertation writing, the author conveys several inputs for managerial implications in efforts to improve Strategic Planning & Budgeting, Resources Based View with mediation of Organizational Commitment to Organizational Performance. Based on the results of the research and discussion, the implications that researchers can provide related to this research are as follows: 1) Leaders of the TNI AD Units in the Land Border Area are expected to interact, communicate, and have an influence on the goals or objectives of the organization to be achieved which is an organizational commitment, where all employees in the ministry of defense take sides with the organization and its goals, and intend to maintain and advance the organization in which the employee works at TNI Headquarters. 2) The title of the TNI AD Unit in the Land Border Area needs to have a human resource development strategy, carried out to form quality personnel with skills, work abilities, and work loyalty to the organization. Ways to develop it are training, education, coaching, recruitment, system change and rewards. 3) The title of the TNI AD Unit in the Land Border Area pays more attention to, improves and implements organizational commitments that can direct employees to work better.

5.1 Research Limitations

Although researchers have tried to design and develop research in such a way, there are still limitations in this study that still need to be revised for further research, including: 1) This research is a survey method using a questionnaire without being equipped with interviews or oral questions, it is better to use data collection methods which is equipped with interviews to determine the extent of the relationship between variables. 2) Research data originating from respondents, which is submitted in writing through a questionnaire may affect the results of the study because the

respondents' perceptions conveyed do not necessarily reflect the actual situation, it will be different if the data is obtained through interviews.

5.2 *Suggestions and Directions for Future Research*

Suggestions that researchers can give related to this research are as follows: 1) For further research that uses the same title, it should be equipped with interviews, and replacement of research sampling techniques, as well as changes in the selection of alternative answers to the questionnaire so that it can explore all things which is the aim of the research. 2) For further research, due to other variables that affect organizational commitment and organizational performance, further researchers should add or replace the variables studied with other variables, such as job satisfaction, leadership style and organizational culture.

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Author Contributions

BP contributed to conceptualization, research design, and manuscript drafting. K contributed to data collection and methodology development and has read and agreed to the published version of the manuscript. WA contributed to data analysis and interpretation of the results. BL contributed to supervision, critical revision of the manuscript, and final approval of the version to be published

Conflicts of Interest

The authors declare that there is no conflict of interest regarding the publication of this paper. The research was conducted independently without any financial or commercial relationships that could be construed as a potential conflict of interest.

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