

EFFECTS OF GENDER MODERATION: LOCUS OF CONTROL, ORGANIZATIONAL BEHAVIOR, BUDGET PLANNING, EMPLOYEE PERFORMANCE

Yesi Restia Mareta

Sharia Accounting, UIN Raden Intan Lampung
yesirestia72@gmail.com

Yetri Martika Sari

Sharia Accounting, UIN Raden Intan Lampung
yetri.martika@radenintan.ac.id

Yulistia Devi

Sharia Accounting, UIN Raden Intan Lampung
yulistiadevi@radenintan.ac.id

Abstract

The purpose of this study is to analyze how the performance of employees in the organizational bureau of the Lampung Provincial Regional Secretariat, in order to improve their performance, is influenced by individual beliefs, both internal and external, cooperation and responsibility. The research data was collected using a questionnaire and obtained from 42 respondents who are employees at the Lampung Provincial Regional Secretariat Organization Bureau. This study uses a quantitative approach of primary data with research instruments using the questionnaire method, namely distributing questionnaires, then the results are collected and analyzed using SEM-PLS analysis with SmartPLS 3 software. The study results showed that locus of control did not affect employee performance, organizational behavior did not affect employee performance, and budget planning affected employee performance in the Lampung Provincial Regional Secretariat Organizational Bureau. Then, the gender moderation test, which aims to understand if and how gender differences influence the relationship between locus of control, organizational behavior, and budget planning to employee performance, found that gender does not play a significant role in these relationships. The realization of a budget plan must be determined by something other than the difference between men and women in the organizational bureau of the Lampung provincial regional secretariat.

Keywords: *Budget Planning, Gender, Locus of Control, Organizational Behaviour, Performance*

1. Introduction

Employee performance can be described by several indicators, one of which is the quality of work. Good quality work from sufficient human resources is required to achieve performance targets. The management of human resources at the Lampung Provincial Regional Secretariat Organization Bureau needs to be more optimal to achieve performance targets, resulting in unrealized employee performance as evidenced by a decrease in value results that do not reach the target (IKP, 2023). The problem here can be seen that there is a decrease in the results of achieving organizational goals due to the urgent need for optimal performance in the organizational bureau of the Lampung Provincial Regional Secretariat. The following are the performance results of the local government of Lampung Province as follows:

Table 1 Performance Results of the Regional Government of Lampung Province

Information	Value
RB General	58.79
Thematic RB	10
Total Score	68.79
Total RB General Weight	100
RB General Weight Adjustment	100
RB General Adjustments	58.79
Index RB	68.79

Source: Lampung Provincial Secretariat Organization Bureau

The achievement target at the Lampung Provincial Regional Secretariat Organization Bureau is in the BB category or with a value of >70-80, but in the results achieved, namely in category B with a value of 68.79 as provided in Table 1, which means that the target value on performance is not achieved, from the results of interviews from several employees one of the influencing factors is that the employees are too relaxed to complete the tasks given so that a job is delayed in the process of completing it and essentially coming on time, but before the time of returning home they are no longer there, so it is suspected that this can hinder the performance of employees in achieving a target.

Employee performance has an important role in the company's continuity because high employee performance will help achieve the company's goals. Good performance is a manifestation of work carried out by employees. It is usually used as the basis for assessing members and organizations, so it is necessary to strive to improve performance. Assessing employee performance aims to increase the company's work productivity because a company can develop and advance, of course, not only because of capital factors and strong business strategies but also because of great human resources (HR).

From previous research, the problem experienced by employees of the regional office of the Directorate General of Taxes of South, West, and Southeast Sulawesi about

locus of control and organizational behavior is the need for more cooperation between employees in completing the work delegated to them. Employees are more concerned with their work without caring about helping each other complete the work of other colleagues voluntarily. This is mainly due to the low locus of control owned by employees, namely the need for more confidence and perception owned by employees in their relationship with colleagues and superiors caused by employees who feel dissatisfied with their performance results, which are often considered poor by their superiors. The performance problems of village employees in Plered District include three main aspects: attendance, number, and level of responsibility. Regarding attendance, employee attendance and permits show instability, which can interfere with the smooth operation and service to the community (Ismail et al., 2023). In terms of numbers, the shortage of employees and the absence of some of them impact the uneven distribution of the workload, which can hinder work efficiency and cause imbalances in the completion of tasks. Regarding responsibility, poor judgment or dissatisfaction with the implementation of main tasks can also indicate poor performance. The deterioration in the performance of village employees can be seen in all performance dimensions: quality, quantity, responsibility, and task implementation.

Based on the results of relevant previous research by Putu Martini et al., Divani Tara et al., and Erin Kristi et al., the results show that organizational behavior, locus of control, and budget planning significantly affect performance. There is a difference between this study and the previous research, namely in a study conducted at the organizational bureau of the Lampung Provincial Regional Secretariat related to the performance of the results of interviews from several employees, one of the influencing factors is that the employees are too relaxed to complete the tasks given where the work which should be completed in a short time but can be resolved for a long period which can affect the effectiveness of performance.

2. Literature Review

2.1 The Effect of Locus Of Control on Employee Performance

A person believes that what happens is always under his control, and he always takes a role and is responsible in every decision making (Anastasia, 2020); this means that the higher the locus of control, the higher the employee's performance. The managerial implication of previous research results is that employees with a high level of internal locus of control will also tend to be more easily satisfied and able to produce better performance because of good self-control. Attribution theory explains the relationship between locus of control variables and performance. According to (Luthans, 2006), attribution refers to how people explain the causes of other people's behavior. Observing a person's behavior is seen from whether it is caused internally (e.g., ability, knowledge, or effort) or externally (e.g., luck, opportunity, and environment). Internally caused behavior

is believed to be under the control of the individual concerned (Lia et al., 2022). A study by Tusiana et al. (2023), Divani et al., and Ni Kadek Dwi Marina et al. (2021) showed that the locus of control positively and significantly affected performance. Based on theoretical analysis and previous studies, the researcher formulated the following research hypothesis:

H1: Locus Of Control Affects Employee Performance

2.2 The Influence of Organizational Behavior on Employee Performance

Rue and Byars (1980) define performance as the level of achievement of an activity; Organizational Behavior is part of organizational behavior. The development of company performance will ultimately make the organizational culture develop in a better direction and help the organization obtain benefits or outcomes that are the basis of the company's goals. In the next development, mutually beneficial feedback will be shared between the organization and its employees (Unsul Arar, 2019). This is in line with the attribution theory, which states that internal factors can influence employee performance behavior in the form of factors that come from the employees themselves, including job satisfaction, commitment, personality, employee morale, motivation, and so on, and external factors in the form of factors that come from outside the employee, including leadership style, trust in leaders, organizational culture and so on (Utami et al., 2019). Research conducted by Ni Made Satya Utami, I Ketut Setia Sapta, I Made Purba Astakoni & Ni Putu Nursiani (2023) shows that employee organizational behavior has a significant positive effect on employee performance, then Putu Martini, Ni Putu Sri Harta Mimba, Ni Ketut Rasmini show that organizational citizenship behavior has a positive effect on employee performance. Based on theoretical analysis and previous studies, the researcher formulated the following research hypothesis:

H2: Organizational Behavior Affects Employee Performance

2.3 The Influence of Budget Planning on Employee Performance

Budget planning is a process consisting of several stages that begin with setting the goals of an organization, namely determining the strategy to be carried out to be able to achieve the set goals, as well as creating a planning system that is carried out thoroughly to interline and coordinate the overall work that an organization must do until finally the organizational goals are achieved (Bastian, 2010). Good planning contains detailed activities and budgets; there is no blocking in the budget nor a sudden need for additional budgets (Nugroho and Alfarisi, 2017). In line with the theory used, goal setting theory is a plan in the budget planning process that goes through several stages to achieve organizational goals that can be realized optimally. Research from Nina Anggraini et al., Rini Nuraeni et al., and Ajeng et al. (2021). Based on theoretical analysis and previous studies, the researcher formulated the following research hypothesis:

H3: Budget Planning Affects Employee Performance

2.4 Gender Moderates the Relationship Between Locus Of Control and Employee Performance

Ridwan (2021) stated in his research that the locus of control significantly affects performance. It is different from conditions that come from internal employees, which are called individual factors, including gender, health, experience, and psychological characteristics consisting of motivation, personality, job design, job management, and locus of control. Locus of control is the level at which individuals are convinced that they are the determinants of their destiny, whereby each individual can attain Robbins's mental, intellectual, and psychological maturity. Internal factors are individuals who believe they control whatever happens to them. In contrast, external factors believe that external forces such as luck and chance control whatever happens to them. Based on the description above, it can be concluded that individual factors such as gender can also strengthen or weaken the performance of employees, which means formulating the following hypotheses:

H4: Gender moderates the relationship between locus of control and employee performance

2.5 Gender Moderates the Relationship of Organizational Behavior to Employee Performance

Employee empowerment is one of the effective ways to leverage employees' organizational behavior in terms of ability, creativity, and extra motivation to complete various tasks that they carry out even outside of the demands of the task in their job description. Even in the long run, worker empowerment practices can improve organizational performance. The research results found that the relationship between leadership serving organizational behavior through the interaction of superiors and subordinates was moderated by several factors, including gender. In women, servant leadership has a more significant impact on work attitudes than work behavior like male employees. Farrell & Finkelstein (2021) stated that there is a difference in the level of organizational behavior between female and male workers, where women are considered to have a higher level of organizational behavior than male workers. Women have a greater willingness to sacrifice and empathy than men. Based on the description above, the following hypothesis can be formulated:

H5: Gender moderates the relationship between organizational behavior and employee performance

2.6 Gender Moderates the Relationship Between Budget Planning and Employee Performance

Budget planning can be defined as an activity carried out to determine the future, which is carried out by considering current and previous conditions. Budget planning is a process consisting of several stages that begin with setting the goals of an organization, namely determining the strategy to be carried out to be able to achieve the set goals, as well as creating a planning system that is carried out thoroughly to interline and

coordinate the overall work that an organization must do until the organizational goals are finally achieved (Fadhillatunisa, 2022). Good planning contains detailed activities and budgets; there is no blocking in the budget or a sudden need for additional budgets. Based on the description above, the following hypothesis can be formulated:

H6: Gender moderates the relationship between budget planning and employee performance.

3. Research Methods

The research method used in this study is a comparative causal approach (Getar et al., 2023). This study uses a quantitative method. The population in this study is all employees who work in the Organizational Bureau of the Lampung Provincial Regional Secretariat, which totals 42 employees. This study involves the entire population so that the sample is the same as the population and uses a saturated sample (Sugiyono, 2016). The data collection method is a questionnaire technique distributed to the respondents. A questionnaire is a measuring tool used by researchers to measure an event. A questionnaire can be a collection of questions used to obtain information from a person related to the research. The variables in this study are gender as a moderation variable and locus of control, organizational behavior, and budget planning as exogenous and endogenous variables.

Quantitative testing in this study uses the PLS (Partial Least Square) technique with the SmartPLS application. The PLS technique consists of a measurement model (outer model) that determines between variables and indicators that form them and a structural model (inner model) that identifies the relationship between constructs/variables (Chenhall, 2005). Here are the stages of the test:

a. Measurement Model (Outer Model)

The evaluation of the outer model, also known as the evaluation of the measurement model, is carried out to assess the validity and reliability of the model. The outer model with reflexive indicators is evaluated through convergent validity and discriminate validity for latent construct-forming indicators and composite reliability and Cronbach alpha for the indicator block Ghozali (2011). The convergence validity is seen from the loading factor (outer loading) and AVE (Average Variance Extracted). The validity of the crime is used to assess whether the construct has sufficient crime. The ways to assess this crime's validity are using the Fornell lacker criterion and cross-loading. After testing the validity, the reliability of the measurement model is then tested. Reliability measurements used Cronbach's alpha and Composite Reliability (CR). Table 2 shows the criteria (rule of thumb) and parameters for testing the measurement model (outer model).

Table 2 Rule of Thumbs PLS Measurement Model Testing

	Parameters	Rule of thumb
Convergent validity	Loading Factor Average Variance Extracted (AVE)	>0.7 >0.5
Validity of discrimination	Fornell Lacker Criterion/ latent variable correlation Cross Loading	Variable correlation with oneself > correlation with other variables. Indicator correlation with the variable > from other variables.
Reliability	Cronbach Alpha Composite Reliability	>0.7 >0.7

b. Structural Model (Inner Model)

The structural model, also called the inner model, is where all latent variables are related based on the theory of substance. A latent variable is a construct in a structural equation model that cannot be measured directly (unobserved variable). Latent variables are divided into two, namely exogenous and endogenous. Testing the inner model or structural model is carried out to see the relationship between constructs or latent variables, which is seen from the R-square value of the research model and also by looking at the magnitude of the structural path coefficient.

c. Hypothesis Testing Model

Hypothesis testing can be seen from the t-statistical value to indicate the significance level. For hypothesis testing using statistical values, for alpha 5%, the t-statistical value used is 1.96 through the bootstrapping process. The hypothesis acceptance/rejection criteria are:

- 1) If the p value > 0.05 and count < t Table then H₀ is accepted or H₁ is rejected.
- 2) If the p value < 0.05 and tcount > t Table then H₀ is rejected or H₁ is accepted.

d. Moderation Effect Analysis

The moderation variable is seen from the influence between the exogenous variable (X) and the moderator variable (Z) in estimating the endogenous variable (Y). Figure 1 is intended to help in obtaining an understanding of the effects of moderation. The moderation effect (ME) shows the influence of the moderation variable (Z) in the relationship between X and Y, as shown by the line (X*Z). A direct relationship from the

moderator to the endogenous variable (G) will appear in the moderation test using the please route. This additional pathway is very important because it controls or shows the direct impact of the moderator on endogenous variables.

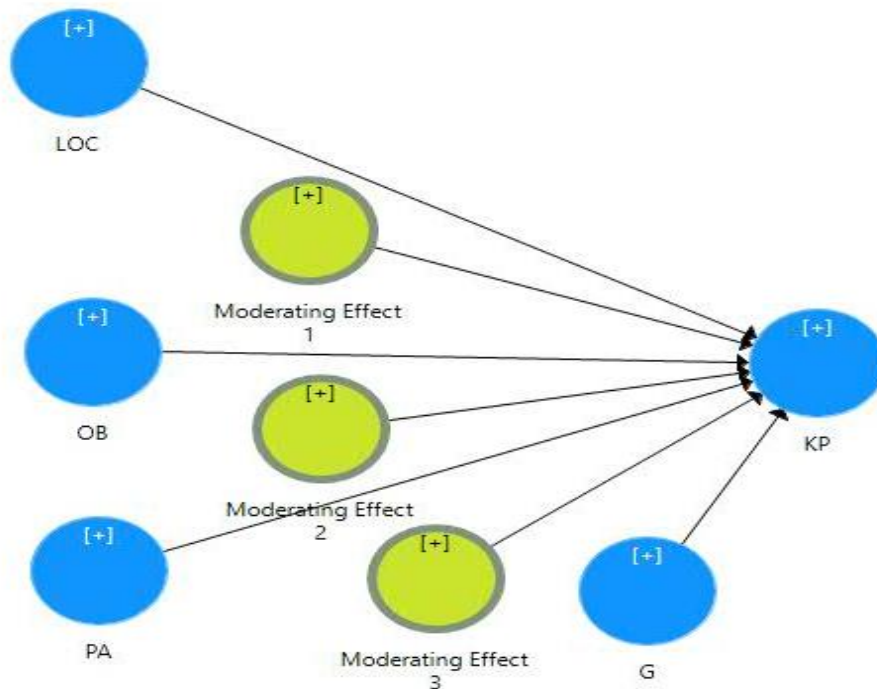


Figure 1 Research Model Structure Diagram

Moderation variables are grouped into four categories, namely pure moderation (pure moderator), pseudo-moderation (quasi-moderator), potential moderation (moderation homologizer), and predictor moderation (moderation predictor).

4. Results and Discussion

4.1 Result

4.1.1 Respondent Description

The total number of respondents who participated in this study was 42 respondents.

Table 3 Respondent Demographic Information

Characteristic	Description	Sum	Percentage
Gender	Number of respondents	42	100%
	Woman	27	65%
	Male	15	35%
Age	Number of respondents	42	100%
	20-25 years old	6	14%
	26-30 years old	4	10%
	31-35 years old	4	10%
	36-40 years old	6	14%

	41-45 years old	7	16%
	46-50 years old	12	28%
	Above 50 years old	3	8%
Last education	Number of respondents	42	100%
	SMA	11	26%
	Diploma	3	8%
	Bachelor	28	66%

Source: Data processed,2024

Table 3 shows that most respondents are female, 65% or 27 respondents; the rest are male, as many as 15 respondents or 35%. The length of work of respondents varied; the group of respondents aged 20-25 years was 14% or as many as six respondents. Respondents aged 26-30 years 10% or as many as four, aged 31-35 years 10% or as many as four. Respondents aged 36-40 years, 14% or as many as six respondents; aged 41-45 years, 16% or as many as seven respondents; aged 46-50 years, 28% or as many as 12 respondents, over 50 years old, 8% or as many as three respondents. The total number of respondents was 42 people. Based on the data in Table 3, it can be seen that the respondents are dominated by performance with the senior level and above, namely with the majority of the aged 46-50 years old. The characteristics of the next respondent were reviewed from the last education with the majority of workers in the Lampung Provincial Regional Secretariat Organization Bureau, namely undergraduate and postgraduate.

4.1.2 Outer Model Test

The first step in the measurement model test is to test each variable's loading factor (outer loading).

Table 4 Outer loading

Variable	Indicators	Outer loading	information
Locus Of Control (x1)	LOC1	0.595	Invalid
	LOC2	0.709	Valid
	LOC3	0.856	Valid
	LOC4	0.877	Valid
	LOC5	0.799	Valid
Organizational Behavior (X2)	OB1	0.737	Valid
	OB2	0.854	Valid
	OB3	0.706	Valid
	OB4	0.626	Invalid
	OB5	0.768	Valid
Budget Planning (x3)	PA1	0.839	Valid

	PA2	0.821	Valid
	PA3	0.738	Valid
Employee Performance (Y)	KP1	0.780	Valid
	KP2	0.788	Valid
	KP3	0.816	Valid
	KP4	0.541	Invalid
	KP5	0.745	Valid
Gender (Z)	G1	0.813	Valid
	G2	0.882	Valid
	G3	0.812	Valid
	G4	0.577	Invalid
X1*Z	LOC*G	1.077	Valid
X2*Z	OB*G	1.270	Valid
X3*Z	PA*G	0.980	Valid

Source: SmartPLS v 3.0 output

Based on the outer loading test results, the convergence validity of several variables could be better, so the indicator of these variables, which is less than 0.7, must be eliminated. After elimination, it can be seen in Figure 2 that all the outer loading values above the rule of thumbs are above 0.7. So, as a whole, each indicator can act as a measuring item of the latent variable that it measures or, in other words, is valid.

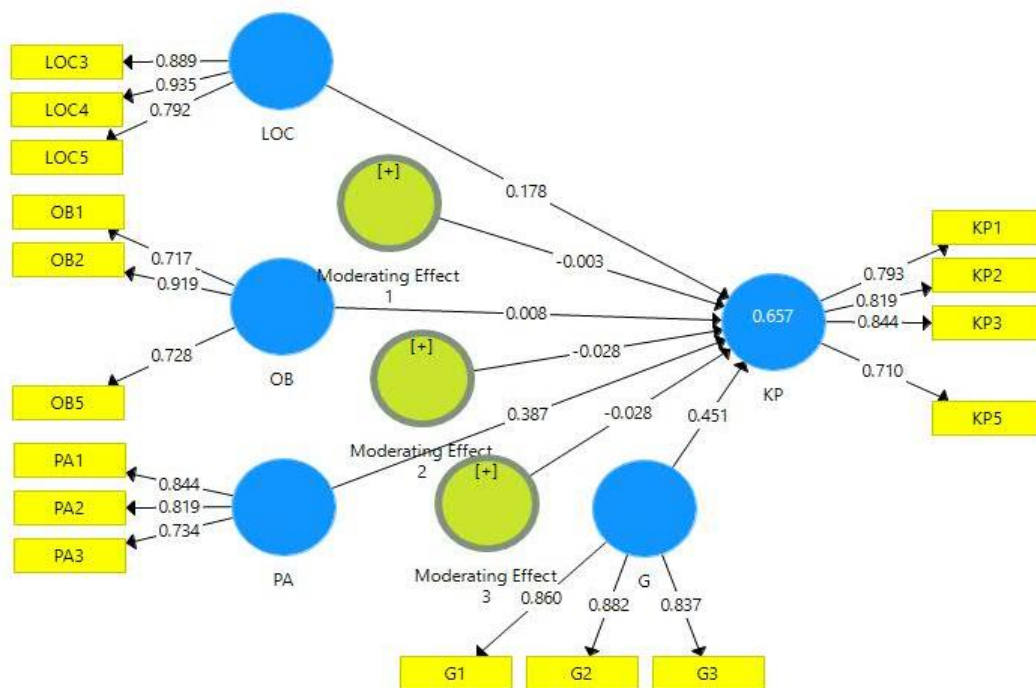


Figure 2 Latent Variable Diagram with Outer Loading Value

Table 5 AVE, Cronbach's Alpha, and Composite Reliability(CR) Values

Variable	AVE	Cronbach's Alpha	CR
Locus Of Control	0.764	0.848	0.906
Organizational Behaviour	0.630	0.738	0.834
Budget Planning	0.641	0.720	0.842
Employee Performance	0.629	0.802	0.871
Gender	0.739	0.825	0.895
Effect Moderation 1	1.000	1.000	1.000
Effect Moderation 2	1.000	1.000	1.000
Effect Moderation 3	1.000	1.000	1.000

Source: smart output, please 3

The AVE value in Table 5 shows a high correlation between the indicators that form the construct (latent variable). This can be seen from the AVE value greater than the rule of thumbs, which is 0.5, which means that the validity of convergence is good. Meanwhile, for the value of Cronbach's alpha and composite ratio (CR), which measures the reliability of the measurement model, good results were obtained, namely above the rule of thumbs, which is 0.7. Thus, it can be concluded that the measurement model of all variables is reliable.

4.1.3 Inner Model Test

Inner Model Evaluation is used to predict causal relationships between latent variables. The following is the Evaluation of the Structural Model (Inner Model) on Smart-PLS:

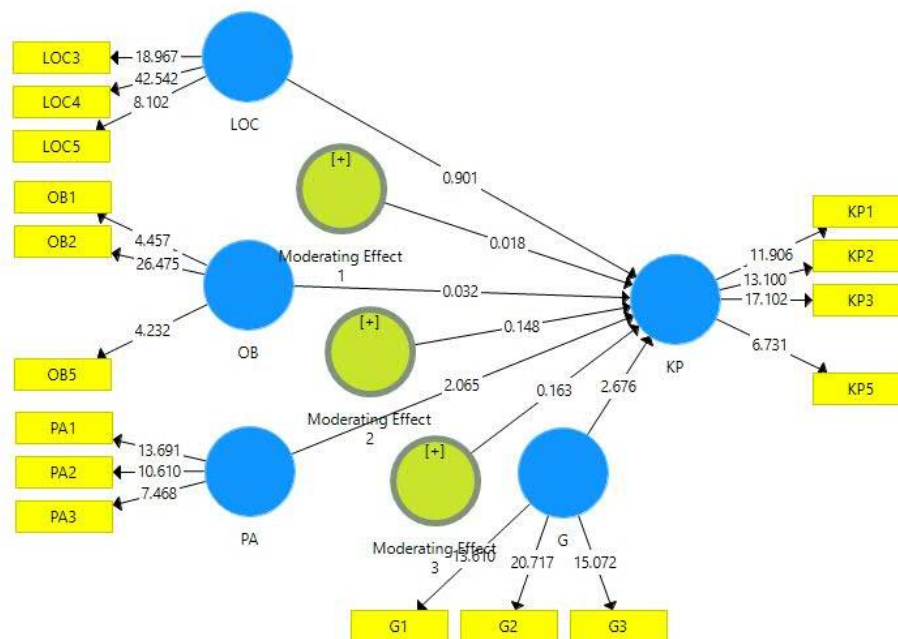


Figure 3 Diagram Model Bootstrapping Test

The structural model test is a stage of analyzing the R2 value and path coefficient generated in the previous stage and testing the hypothesis using bootstrapping. The determination coefficient tests how much the X variable can explain the Y variable, usually expressed as a percent. The following are the R-Square values in this study:

Table 6 Coefficient of Determination (R2)

Variable	R-Square
Employee Performance	0.586

Source: Output of Smart-PLS version 3.0

Based on Table 6, the R-Square for the Employee Performance variable is 0.586. The results explain that the percentage of Employee Performance value is 58%, which means that the variables Locus Of Control, Organizational Behavior, and Budget Planning affect Employee Performance by 58%, and the remaining 42% are influenced by variables other than the variables studied in this study. Because the R-Square value on Employee Performance is 0.586 and is almost close to 1, the variables Locus Of Control, Organizational Behavior, and Budget planning influence Employee Performance.

The path coefficient is defined as a value useful for showing the direction of the relationship in a variable, whether a hypothesis has a positive or negative direction. The following are the values of the Path Coefficient in this study, namely:

Table 7 Path Coefficient

Independent Variable (X)	Dependent Variable (Y) Employee Performance	Relationship Direction
Locus Of Control	0.178	Positive
Organizational Behavior	0.008	Positive
Budget Planning	0.387	Positive
Gender	0.451	Positive
ME1	-0.003	Negative
ME2	-0.028	Negative
ME3	-0.028	Negative

Source: Output of Smart-PLS version 3.0

Based on the data of Table 7 above, it can be seen that the relationship between the variables of this study, namely the Locus Of Control variable on Employee Performance, has a value of 0.178, the Organizational Behavior variable on Employee Performance has a value of 0.008, and the Budget Planning variable on Employee Performance has a value of 0.387. Then, in the variable Gender on Employee Performance, it has a value of 0.451, moderation effect one on Employee Performance has a value of -0.003, moderation effect two on Employee Performance has a value of -0.028, and moderation effect 3 has a value of

-0.028. From these figures, it can be concluded that the direction of the relationship between the independent variables, namely Locus Of Control, Organizational Behavior, and Budget Planning, and the dependent variable, Employee Performance, is positive. Meanwhile, the gender moderation variables in effects 1, 2, and 3 have negative values.

4.1.4 Hypothesis Testing

A hypothesis test is a test that is intended to test a hypothesis that has been built before, whether the hypothesis is true or false (accepted or rejected). The hypothesis is acceptable if the value of the original sample is positive, the value of P-Values $<$ a significant standard of 0.05, and the t-statistical value $>$ t-table. Meanwhile, if the original value of the sample is negative, the P-value value $>$ the standard is significant 0.05, and the t-statistical value $<$ t-table, the hypothesis is rejected. The following are the results of the analysis of the research hypothesis:

Table 8 Total Effects

Influence of Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics	P-Values
LOC=>KP	0.178	0.186	0.198	0.901	0.368
OB=>KP	0.008	0.018	0.261	0.032	0.975
PA=>KP	0.387	0.402	0.187	2.065	0.039
G=>KP	0.451	0.444	0.169	2.676	0.008
ME1=>	-0.003	-0.001	0.170	0.018	0.986
ME2=>	-0.028	-0.019	0.189	0.148	0.882
ME3=>	-0.028	-0.060	0.170	0.163	0.871

Source: Output of Smart-PLS version 3.0

The hypothesis in this study tests whether Locus Of Control, Organizational Behavior, and Budget Planning affect Employee Performance. The test results based on Table 8 state that The original sample value is 0.178. From this result, it can be concluded that the t-count value $<$ t-table with t-statistical values of $0.901 < 1.68$ and P-Values $0.368 > 0.05$ shows that the Locus Of Control variable has a positive but not significant effect on the Employee Performance variable. The original sample value of 0.008 from this result shows that the t-calculated value $<$ t-table with t-statistical values of $0.032 < 1.68$ and P-Values $0.975 > 0.05$. This shows that the Organizational Behavior variable has a positive but insignificant effect on the Employee Performance variable.

The original value of the sample was 0.387, which shows that the t-count value $>$ t-table with t-statistical values of $2.065 > 1.68$ and P-Values $0.039 < 0.05$. This shows that the Budget Planning variable positively and significantly affects Employee Performance. The first moderation effect shows that the third moderator with the original sample value is -0.003. From these results, it can be concluded that t-count $<$ t-table with t-statistical values

of $0.018 < 1.68$ and P-Values $0.986 > 0.05$ shows that Gender does not moderate the locus of control relationship on employee performance.

In the moderation effect variable to the two original sample values of -0.028 from this result, it can be concluded that $t\text{-count} < t\text{-table}$ with $t\text{-statistical values of } 0.148 < 1.68$ and P-Values $0.882 > 0.05$, this shows that Gender does not moderate the relationship between organizational behavior and employee performance. In the moderation effect variable to the three original sample values of -0.028 from this result, it can be concluded that $t\text{-calculated} < t\text{-table}$ with $t\text{-statistical values of } 0.163 < 1.68$ and P-Values $0.871 > 0.05$, this shows that Gender does not moderate the relationship between Budget Planning and employee performance. In the hypothesis test, several tests are carried out, which are as follows:

4.2 Discussion

4.2.1 The Effect of Locus Of Control on Employee Performance

In the relationship of X1 to Y, the result of the table at a significant level of 0.05 is 1.68, so that $t\text{-statistically } (0.901) < t\text{-table } (1.68)$, $P\text{-value} > \text{standard is significant } (0.368 > 0.05)$. This shows that Locus of Control and its indicators do not affect performance. Therefore, the hypothesis that Locus of Control has a positive but insignificant effect on Employee Performance means that H1 is rejected. It can be concluded that Locus of Control (X1) has a positive but insignificant effect on Employee Performance (Y). The locus of control variable is a control related to employee performance variables. For this reason, an employee's performance improvement is influenced by how well the employee's locus of control is. So if the employee has a good locus of control, then the employee believes that success occurs because of himself; even though it is full of pressure, employees with a good locus of control can respond and face the situation.

This research is in line with research conducted by Lia Andrawina (Andrawina et al., 2022); the results of her research show that Locus of Control does not have a significant effect on performance. This is also in line with research conducted by Dewi Pratiwi (Pratiwi et al., 2022) Indriasari, who stated that directly the locus of control on employee performance does not have a significant effect.

4.2.2 The Influence of Organizational Behavior on Employee Performance

The $t\text{-table value}$ was at a significant level of 0.05, and the number of samples of 42 respondents was 1.68, so the $t\text{-count } (0.032) < \text{the } t\text{-table } (1.68)$, but the $P\text{-value} > \text{Standard}$ was significant ($0.975 > 0.05$). This shows that Organizational Behavior and its indicators do not affect employee performance. Therefore, the hypothesis that Organizational Behavior positively and significantly affects Employee Performance is rejected. It can be concluded that Organizational Behavior (X2) has a positive but not significant effect on Employee Performance (Y) in the Organizational Bureau of the Lampung Provincial Regional Secretariat, where the higher the Organizational Behavior applied in the agency,

the stronger the performance of employees in the organizational bureau of the Lampung Provincial Regional Secretariat. The results of this study are also supported by research conducted by Gerin Aditya Lambidju William A. Areros Wehelmina Rumawas (2022), which states that Organizational Behavior has a positive but not significant effect on employee performance.

4.2.3 The Effect of Budget Planning on Employee Performance

In the relationship of X3 to Y, the table results at the significance level of 0.05 are 1.68, so that $t\text{-statistics} (2.065) > t\text{ table} (1.68)$ $P\text{-value} < \text{significant standard} (0.039 < 0.05)$. Budget Planning and its indicators positively and significantly affect Employee Performance. Therefore, the hypothesis that Planning positively and significantly affects Employee Performance is accepted. In terms of the results of the respondents' responses, it proves that the budget planning at the Lampung Provincial Regional Secretariat Organization Bureau that planning with indicators by needs (priorities), by the rules, an easy-to-understand budget and the participation of those who have the task of budget planning has been implemented very well. The results of this study are supported by research conducted by (Fadhilatunnisa et al., 2021), which states that budget planning positively affects the performance of Bandung City Government Agencies. This is also in line with research conducted by (Nina Anggraini et al., 2023), which states that the study results show that budget planning significantly affects government performance's effectiveness.

4.2.4 Gender Regulates Locus Of Control on Employee Performance

In the relationship between ME1 and Y, the table results at the significance level of 0.05 are 1.68, so that $t\text{-statistics} (0.018) < t\text{ table} (1.68)$ $P\text{-value} > \text{significant standard} (0.986 > 0.05)$. This shows that Gender and its indicators do not moderate the locus of control relationship to employee performance at the Lampung Provincial Regional Secretariat Organizational Bureau. Therefore, the hypothesis that gender moderates the locus of control on employee performance is rejected. Locus of Control is the level of trust in a person for something that happens in their life is the result of their efforts. However, suppose gender is added as a moderating variable. In that case, the relationship between the Locus of Internal Control and Performance cannot be identified where gender cannot be used as a moderating variable in the relationship between Locus of Control and Performance. In reality, women and men cannot be categorized as having a higher Locus of Internal Control that can affect a person's performance level. This research is in line with the research conducted by Pramitha Dyah Ayu; the results show that the Gender variable or Gender cannot moderate the relationship between the Locus of Control and Performance.

4.2.5 Gender Moderates Organizational Behavior on Employee Performance

In the relationship between ME1 and Y, the table results at the significance level of 0.05 are 1.68, so that $t\text{-statistics} (0.148) < t\text{ table} (1.68)$ $P\text{-value} > \text{significant standard} (0.882 >$

0.05). This shows that Gender and its indicators do not moderate the relationship between organizational behavior and employee performance. Therefore, the hypothesis that gender moderates organizational behavior on employee performance is rejected. Organizational behavior is an extra role behavior that gives the company more than expected. This behavior tends to see employees as social beings who can empathize with others and their environment and align their values with the values of the surrounding environment, so better Organizational Behavior in the Lampung Provincial Regional Secretariat organizational bureau will improve employee performance. Gender does not moderate the influence of organizational behavior on employee performance in the Lampung Provincial Regional Secretariat Organizational Bureau, so men and women do not determine the strong or low influence of organizational behavior on employee performance. This study's results align with the research conducted by (Rini Safitri, 2020). The research results show that Gender does not moderate the influence of Organizational Behavior.

4.2.6 Gender Moderates Budget Planning on Employee Performance

In the relationship between ME3 and Y, the table results at the significance level of 0.05 are 1.68, so that t -statistics (0.163) < t table (1.68) P -value > significant standard (0.871 > 0.05). This shows that Gender and its indicators do not moderate the relationship between Budget Planning and Employee Performance. Therefore, the hypothesis that gender moderates Budget Planning on employee performance is rejected. Gender-Based Budgeting Planning is Planning prepared with a gender analysis that produces a Gender Responsive Budget (ARG). This is necessary for budget allocation that can accommodate different needs for men and women by considering four aspects, namely, access, participation, control, and benefits that are carried out equally, to encourage, effectively, and optimize gender mainstreaming efforts in an integrated and coordinated manner. The realization of a budget plan cannot be determined by the difference between men and women in the organizational bureau of the Lampung provincial regional secretariat. The results showed that the Gender or Gender variable did not moderate the relationship between Budget Planning and Performance.

4.2.7 Employee Performance According to *Maqashid Sharia*

Concept of the *Sharia Maqashid* Index: there are three *Sharia* objectives taken from the concept of *Sharia maqasid*, namely: *Tahzibul Fardi* (Educating Individuals), *Iqamah al Adl* (Upholding justice), *Maslahah* (Public interest). The development of society and the phenomenon of service have even damaged the environment and the state of society; there is an idea of expanding *mashed al-sharia* by maintaining the environment (*hifz labia*) and maintaining society. Mulawarman, et al., 2018). *Maqashid al-shari'ah* (Nurhidayanti et al., 2022) can be interpreted as *Allah's* purpose as shari'a in establishing an integrated law for his servants. The essence of *maqashid al-shari'ah* is to realize goodness while avoiding evil or attracting benefits (*maslahah*), in this case, the creation of goodness among employees at the Organizational Bureau of the Lampung Provincial Dewrah Secretariat.

5. Conclusions

Based on the results of the analysis of the research data, it can be concluded that the hypothesis testing carried out proves that budget planning has a positive and significant effect on the performance of employees at the Lampung Provincial Regional Secretariat Organization Bureau that planning with indicators is by needs (priorities), by rules, easy-to-understand budgets, and participation from parties who have tasks in budget planning have implemented very well, in this case the better the budget planning, the better the level of employee performance. Then, hypothesis testing in this study found that the locus of control had a positive but insignificant effect on employee performance. For this reason, the improvement of an employee's performance is influenced by how well the employee's locus of control, the locus of control which is a person's perspective on success in his life, does not influence a person's high or low performance, because, in the work environment, an employee is required to remain professional and have good performance.

Furthermore, the hypothesis testing in this study proves that organizational behavior has a positive but insignificant effect on employee performance. Organizational Behavior has a positive effect on employee performance, so it can be ensured that voluntary behavior carried out by employees does not directly impact employee performance. In the hypothesis testing in this study, it is proven that gender has a negative value, which means that gender does not moderate or cannot be used as a moderation variable both in the locus of control relationship on performance and organizational behavior and budget planning on employee performance. This is because women and men cannot be categorized as having a higher Locus of Control, and which one is low can affect a person's performance level. Then, the high or low influence of Organizational Behavior on employee performance is not determined by men or women. Finally, the realization of a budget plan cannot be determined by the difference between men and women in the organizational bureau of the Lampung provincial regional secretariat.

References

- Ahiri, Hasbullah, Ismail Hajiali, Serlin Serang, And St Nurhayati Azis. "Pengaruh Locus Of Control , Self Esteem Dan Kepuasan Kerja Terhadap Kinerja Pegawai Kantor Wilayah Direktorat Jenderal Pajak Sulawesi Selatan, Barat Dan Tenggara." *Yume : Journal Of Management* 6, No. 1 (2023): 575–98.
- Ali, Hapzi, Istianingsih Sastrodiharjo, And Farhan Saputra. "Pengukuran Organizational Citizenship Behavior : Beban Kerja , Budaya Kerja Dan Motivasi (Studi Literature Review)" 1, No. 1 (2022): 83–93.
- Areros, William A. "Penempatan Kerja Dan Organizational Citizenship Behavior Terhadap Kinerja Karyawan Kantor Pos Cabang Utama Manado" 3, No. 4 (2022).
- Control, Locus Of. "Indikator Locus Of Control," 2022.

- Dewi, Shinta Kurnia, And Agus Sudaryanto. "Validitas Dan Reliabilitas Kuisisioner Pengetahuan, Sikap Dan Perilaku," 2020, 73–79.
- Fadhilatunnisa, Ajeng, And Ira Novianty. "Pengaruh Perencanaan Anggaran Dan Penyerapan Anggaran Terhadap Kinerja Instansi Pemerintah (Survei Di Satuan Kerja Perangkat Daerah Kota Bandung) The Effect Of Budget Planning And Budget Absorption On Performance Of Government Agencies (A Survey In Reg" 1, No. 3 (2021): 577–86.
- Gender, Institut Eropa Untuk Kesetaraan. "Institut Eropa Untuk Kesetaraan Gender Sebuah Badan Ue Penafian Aksesibilitas Web Pemberitahuan Hukum," 2024.
- I Ketut Swarjana, S.K.M., M.P.H., Dr.Ph. *Populasi-Sampel, Teknik Sampling & Bias Dalam Penelitian*, 2022.
- Indriantoro, N., B. Supomo. *Metode Penelitian Bisnis Untuk Akuntansi Dan Manajemen*. Edisi Pert. Ugm, 2013.
- Knowledge, Financial, Financial Attitude, Financial Management Behavior, And Locus Of Control. "Economic Education Analysis Journal" 9, No. 3 (2020): 748–67. <https://doi.org/10.15294/eeaj.v9i1.42349>.
- Ludin, Ismail, Saepul Mukti, And Ibnu Saepul Rohman. "Pengaruh Kompensasi Dan Disiplin Kerja Terhadap Kinerja Pegawai (Studi Kasus Pada Pegawai Desa Di Kecamatan Plered)" 8 (2023): 11–26.
- Lukito, Ricky. "Pengaruh Organizational Citizenship Behavior Terhadap Kinerja Karyawan Melalui Kepuasan Kerja Pada Produksi Pvc Di Ud. Untung Jaya Sidoarjo." *Agora* 8, No. 2 (2020): 1–9. <http://publication.petra.ac.id/index.php/manajemen-bisnis/article/view/10599>.
- Miftahul, Nilda, Janna Nim, And Pendahuluan Secara. "Variabel Dan Skala Pengukuran Statistik," N.D., 1–8.
- Pada, Studi, And Karyawan Bank. "Analisis Pengaruh Locus Of Control Terhadap Kinerja Karyawan Dan Etika Kerja Islam Sebagai Variabel Moderasi" 10, No. 2 (2021).
- Perencanaan, Pengaruh, Anggaran Dan, And Kualitas Sumber. "Daerah Kabupaten Gresik" 4, No. 1 (2023): 1–7.
- Pertiwi, Getar Rahmi, And M Syahran Jailani. "Jenis Jenis Penelitian Ilmiah Kependidikan" 1 (2023): 41–52.
- Pirngadi, Rsud, Kota Medan, Azhari Akmal Tarigan, And Syukri Albani Nasution. "Pengaruh Kompensasi, Motivasi Terhadap Kinerja Pegawai Melalui Variabel Intervening Kepuasan Kerja Dan Perspektif Maqashid Syariah Pada." *Jurnal Ilmiah Ekonomi Islam* 8, No. 03 (2022): 2995–3002.
- Pratiwi, Tusiana Diyan, Luk Luk, And Atul Hidayati. "Pengaruh Locus Of Control Dan

Stress Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Mediasi Pada Pt . Tambi Kabupaten Wonosobo” 2, No. 2 (2022): 112–31. <https://doi.org/10.31603/Bmar.V2i2.6912>.

Purwanto, Agus, Masduki Asbari, And Teguh Iman Santoso. “Analisis Data Penelitian Marketing : Perbandingan Hasil Antara Amos , Smartpls , Warppls , Dan Spss Untuk Jumlah Sampel Besar” 2, No. 4 (2018): 216–27.

Rini Safitri, Noer Mijati. “Peran Gender Sebagai Variabel Moderasi Pengaruh Organizational Citizenship Behavior Terhadap Kinerja Karyawan Pada Bank Cimb Niaga Cabang Jl. Basuki Rachmat,” N.D., 53–54.

Rosyidah, Feryna Nur, And Nunung Nurwati. “Gender Dan Stereotipe: Konstruksi Realitas Dalam Media Sosial Instagram.” *Share : Social Work Journal* 9, No. 1 (2019): 10. <https://doi.org/10.24198/Share.V9i1.19691>.

Sugiono. *Metode Penelitian*, 2015.

Utami, Ni Made Satya, I Ketut Setia Sapta, Made Purba Astakoni, And Ni Putu Nursiani. “Peran Gender Sebagai Variabel Moderasi Pada Model Komitmen Organisasional ,Organizational Citizenship Behavior Dan Kinerja Karyawan.” *Media Bina Ilmiah* 14, No. 12 (2020): 3551–68.

Yam, Jim Hoy, And Ruhayat Taufik. “Hipotesis Penelitian Kuantitatif” 3, No. 2 (2021): 96–102.

Yulistia Devi, Liya Ermawati, Okta Supriyaningsih, Diah Mukminatul Hayimi, And Zhatu Restie Utamie. “The Influence Of The Responsibility Sharia Supervisory Board, Sharia Compliance, Issuance Of Sharia Securities, And The Size Of The Board Of Commissioners On The Level Of Disclosure Of Islamic Social Reporting Islamic Bank In Indonesia.” *International Journal Of Economics, Bussiness And Accounting Research (Ijebar)* Page 134 2022, No. 8.5.2017 (2022): 2003–5. <https://doi.org/10.29040/Ijebar.V6i2.4491>.

Yuniati, Helma, And Anne Putri. “Analisis Pengaruh Perencanaan Anggaran, Pelaksanaan Anggaran, Kompetensi Sumber Daya Manusia Dan Lingkungan Birokrasi Terhadap Penyerapan Anggaran Pada Pemerintah Daerah Kota Payakumbuh.” *Jemsi (Jurnal Ekonomi, Manajemen, Dan Akuntansi)* 9, No. 5 (2023): 1886–99. <https://doi.org/10.35870/Jemsi.V9i5.1498>.