

## **The Determinants of Legislatives Performance: Case Study in an Indonesia Local House of Representatives**

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**ABSTRACT:** This research aimed to examine the determinants of dysfunctional behaviour especially the role of participatory budgeting, political culture, and the board member performance budgeting in Local House of Representatives (DPRD) East Java Province. The population of this research was the active board member who follow every duty becomes the legislators. The sample amount is 100 respondents.

Survey used to collect the data by sending e-mail of questionnaires and giving it personal directly. Path analysis used to test the hypothesis. The results showed participative budgeting, political culture influence the dysfunctiona behaviour. Participative budgeting also influence on the performance of the board members. While the political culture affect the performance of board members, and dysfunctional behaviours affect the performance of board members.

**KEYWORDS** -Performance, Participatory Budgeting, Dysfunctional Behaviour, Political Culture, legislatives

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### **I. INTRODUCTION**

Unorganized and well-regulated governance procedures result in an economic crisis in Indonesia<sup>(1)</sup>. Implementation of governance that is not well regulated will lead to various problems such as corruption, collusion and nepotism (KKN) are still difficult to eradicate, the problem of law enforcement is still difficult to walk, the monopoly in economic activities, and quality of service to the deteriorating communities that impact on the crisis economic and crises of trust and leads to reform. One part of the reform is the decentralization of finance and regional autonomy. In facing these demands, the People's Consultative Assembly (MPR) as a representative of the people produced several decisions of MPR Number XV / MPR / 1997 on the Implementation of Regional Autonomy, Arrangement and Utilization of Fair National Resources, as well as the Financial Balance of Central and Regional.

Improving the welfare of all people is one of the main goals of the government. In relation to that, the government seeks to realize the fiscal balance by maintaining the financial capacity of the state derived from tax revenues and other sources to meet the wishes of the community. The ongoing political process to harmonize the various interests that exist in society is one of the important features in realizing that balance.

The diverse demands of good governance have led to changes in the political, social, and social and economic systems brought about by the flow of reform. These demands need to be met and realized directly by local government managers. Along with PP no. 105/2000 which was changed to PP. 58/2005 requires the need for accountability (accountability) in the form of financial statements (regional balance, cash flow, and budgeting realization) by regional heads. The reforms fought by all walks of life bring about changes in national and regional political life. One of the reform agenda is the decentralization of finance and regional autonomy.

Based on MPR Decree Number XV / MPR / 1998 on the Implementation of Regional Autonomy, Arrangement and Utilization of Fair National Resources, as well as the Central and Regional Financial Balance, the government has issued a policy package on regional autonomy, namely Law Number 25 Year 1999 Fiscal Balance between Central and Local Governments revised into Law No.33 of 2004 became the first milestone of regional autonomy there was a significant change in the legislative and executive relations in the regions, because both institutions have power. In Article 14 paragraph (1) it is stated that the Regional House of Representatives (DPRD) is established as the Regional Legislative Body and the Regional Government as the Regional Executive Board, meanwhile the Regional Government means only the Regional Head<sup>(2)</sup>. Research concluded that the budgeting knowledge significantly influence the supervision of regional finances made by members of the Board<sup>(3)</sup>

Several studies that examined the relationship between the quality of the members of the Board and their performance were performed by Indradi and Syamsiar<sup>(4,5)</sup>. The results of this study prove that the quality of members of the Board as measured by education, knowledge, experience, and expertise affect the performance of the board one of them is the performance when performing the supervisory function.

Differences of research Sopanah<sup>(6)</sup> with research to be conducted researcher is as follows. The research proves that the budgeting knowledge of board members has a significant effect on regional financial supervision (APBD) and the interaction between board's knowledge about budgeting and community participation has a significant effect on local financial control (APBD), while the interaction between board's knowledge on budgeting and transparency public policy is not significant to local financial control (APBD).

Legislatures generally have three functions: legislative functions that make legislation, budgeting functions in budgeting, and oversight functions that oversee executive performance. In this study the function of board members to be discussed is the function of supervision of budget preparation. The problem is the lack of research that sees the transparency of public policy in the supervision of regional finances (APBD) in the East Java Provincial Legislative Council. To solve the above problem, the following research is formulated, the participative impact of budgeting on dysfunctional behaviour, the influence of political culture on dysfunctional behaviour, the influence of participative budgeting on the performance of board members, the influence of political culture on the performance of board members, and the influence of dysfunctional behaviour on the performance of board members. The benefits of this research for local governments are expected to be suggestions that support the implementation of regional autonomy in particular will improve the performance of budgetary councils in realizing good governance (good governance).

The introduction of the paper should explain the nature of the problem, previous work, purpose, and the contribution of the paper. The contents of each section may be provided to understand easily about the paper.

## **II. RESEARCH METHOD**

This research was conducted on East Java Province council members. The data analysis technique in this study used quantitative method with path analysis which explains the effect of participative budgeting variable, political culture which is mediated by dysfunctional behavior toward budgeting performance. The population in this study is a member of the DPRD Council while the number of samples of 100 Board members from 38 districts / cities in East Java. Questionnaires that have returned a number of 31 questionnaires are then analyzed by using PLS. Sampling is done by judgment sampling technique that is sampling based on certain consideration. The consideration in this research is a member of the Regional House of Representatives who actively comes to the Council building to follow every task of becoming a representative of the people.

The analytical technique used in this study is Partial Least Square (PLS) is a powerful method of analysis because it is not based on many assumptions and methods of PLS has its own advantages such as: the data should not multivariate normal distribution (indicators with category scale, ordinal, interval until the ratio can used on the same model) and the sample size does not have to be large. Although PLS is used to confirm the theory, it can also be used to explain whether or not the relationship exists between latent variables. PLS can analyze as well as constructs formed with reflexive indicators and formative indicators and this is not possible in the Structural Equation Model (SEM).

Budgeting participation is the involvement of board members in the preparation of budgeting. To measure the extent to which board members' involvement in budgeting was adopted, the Polish research indicator (2003) has been adapted to the conditions of the provincial legislature as the object of this study. Board involvement is measured by its involvement in any budgeting process activities undertaken by the DPRD starting from the preparation of direction and policy, strategy determination, prioritization and budgeting advocacy as well as the community also involved in budgeting monitoring through monitoring the implementation of development. Political culture is measured by political awareness as an inner process that reveals the realization of every citizen of the importance of state affairs in the life of a country. This study develops opinions from Taopan<sup>(7)</sup>. Budgeting can have both negative and positive behavioral effects, depending on how budgeting is used<sup>(8)</sup> Budgeting impacts positive behavior when the goals of each manager are aligned with the organizational goals and have a drive to achieve them, whereas the negative behaviors that fall under the category of dysfunctional behavior, are due to a basic conflict with organizational goals. Participatory budgeting can create behavioral problems<sup>(9)</sup>. The statement indicates that managers involved in the budgeting process tend to behave positively or negatively depending on how the budgeting will be used and this research will focus on the negative consequences of the budgeting process known as dysfunctional behavior.

Dysfunctional behavior is part of organizational behavior that correlates individual behavior with group behavior in organizations, especially in the context of budgeting mechanisms. The company's budgeting mechanism will affect the behavior of subordinate managers as agents and how they will respond to budgeting decisions that have been decided with the principals positively or negatively.

Subordinate managers as lower managers will behave positively if personal goals are aligned with company goals and they have an incentive to achieve them, this is referred to as goal alignment<sup>(10)</sup>. One form of dysfunctional behavior in budgeting and much studied is the budgeting (budgetary slack) gap. Budgetary slack is a dysfunctional behavior of unethical managers and budgetary slack occurs due to the effects of the budgeting system<sup>(11)</sup>

The performance of board members is the outcome of what is the main task and function. As a member of the board, has duties in terms of supervision, budgeting, and regulation. Supervision of Regional Finance is supervision on regional finances conducted by the Board which includes supervision during the preparation, approval, implementation and accountability of budgeting (APBD).

### III. RESULTS

#### 1.1. Budgeting Participation

Budgeting participation is the involvement of board members in the preparation of the budget. Respondents' answers indicate a high degree of involvement. Active respondents provided inputs in the formulation of general and APBD policies with a total average of 3.95. Of the fifteen questions raised it can be concluded that board members are involved in the entire budgeting process of the local government from the time of drafting the direction and general policy, during the ratification, during implementation monitoring even to the accountability of the regional head. There are two questions with values below three, both of which are related to the process of accountability of the regional head. The following table 1 shows the average results of respondents' answers to each question on variable participation budgeting.

**Table 1**The Average of Respondents' Answer on Participatory Budgeting Variables

No	Statement	Average
1	I actively gives my opinion when preparing direction and general policy of APBD	4.61
2	I participated in APBD approval	4.45
3	I participated in monitoring the implementation of APBD	4.35
4	I actively use the right to reject the Governor's LPJ if it is not in compatible with performance standards and performance indicators that have been set	4.10
5	I think people's aspirations become the basis for the preparation of APBD	4.39
6	APBD approval has not yet shown the transparency principle	3.19
7	The Board can explain the approved budget	3.97
8	I think the ratification of APBD has fulfilled the principle of transparency	4.13
9	If there is a budgeting revision in the APBD I think it's reasonable	3.71
10	I actively evaluate quarterly / monthly reports made by the executive	3.55
11	I asked why the budgeting revision was	4.29
12	I asked for information on the accountability report (LPJ) of APBD submitted by the Regent / Mayor	4.52
13	I am asking for LPJ APBD in case of any irregularities	4.35
14	As necessary I ask for information on the LPJ APBD submitted by the Regent / Mayor	2.74
15	If there is any irregularities in LPJ APBD I think because of the inaccuracy in calculating the Budgeting note	2.90
<b>Average Total</b>		<b>3.95</b>

#### 1.2. Political Culture

Political culture is measured by political awareness as an inner process that reveals the realization of every citizen. Respondents show that political parties is a place of learning political dynamics. Respondents wants to be a board member to communicate his political aspirations.

The results of respondents answer indicate that the average total of political culture show a fairly low number below three. This can be interpreted that political culture not major enough yet prioritizing the state above other interests. It shows that APBD arrangement more aligned of political interests (2.45). The APBD is more concerned with practical politics and the consent that they favor the interests of the party rather than the people. The following table 2 shows the average results of respondents' answers to each question on the variables of political culture.

**Table 2**The Average Respondents' Answers on Political Culture Variables

No	Statement	Average
1	Being a member of the board is my dream because it can channel my political aspirations	3.68
2	The party is where I study the dynamics of politics	4.19
3	I think the determination of APBD is more in favor of political interests	2.45
4	Political analysis I do in order to draw up APBD	3.06
5	APBD arrangements often prioritize practical political interests	2.45
6	APBD arrangements often prioritize practical political interests	2.61
7	I put my party first before the people	2.13
<b>Average Total</b>		<b>2.93</b>

### 1.3. Description of Dysfunctional Behavior

Dysfunctional behavior is part of organizational behavior that correlates individual behavior with group behavior in organizations especially in the context of budgeting mechanism. The following table 3 shows the average results of respondents' answers to each question on dysfunctional behavioral variables.

**Table 3**The Average Respondents' Answers on Political Culture Variables

No	Statement	Average
1	I do work activities that are my responsibility even though the faction chair is not monitored	4.06
2	I can work without faction pressure	4.00
3	I easily adjust the responsibility by aligning the objectives of the faction with the objectives of the political parties	3.52
4	I have no trouble in proposing Budgeting for my activities	3.45
5	I support the efficiency of government budgeting	4.26
6	I will report good data and information to fractions so that faction performance targets are done	4.16
7	I will not give bad information to the factio	3.06
8	I do not like to give bad information about the department where I work for my boss	2.77
9	I am very concerned about the success of the fraction performance targets	4.26
10	I only reported good performance results to the fraction	2.58
<b>Average Total</b>		<b>3.612</b>

### 1.4. Description of Performance of Board Members Variables

The performance of board members is the outcome of what is the main task and function. Respondents' answers indicate that the party is studying the dynamics of politics. Respondents want to be members of the council to channel their political aspirations. The following table 4 shows the average results of respondents' answers to each question on the performance of board members variables

**Table 4**The Average Respondents' Answers on Performance of Board Member Variables

No	Statement	Average
1	Knowledge of Budgeting	4.16
2	Financial supervision	4.29
3	I always try to listen to people's difficulties	4.29
4	I once rejected the people who came to discuss	2.29
5	I have no trouble doing legislation	3.97
6	I have no trouble doing supervision	3.77
7	I have no trouble understanding the rules of regulation	3.90
8	I know how to prepare APBD	4.13
9	Difficult to identify In case of waste or failure in the implementation of development activities/projects	2.77
10	The actual APBD implementation should be executed by the executive can be understood	3.77
11	I do not know how to make the actual APBD	1.94
12	I actively use the right to reject Mayor/Bupati LPJ if it is not in accordance with performance standards and performance indicators that have been set.	3.74
<b>Average Total</b>		<b>3.585</b>

Source: data processed

### 1.5. Analysis Results

Looking at the validity of the construct, it will show how well the results obtained from the measurement match the theory used to define a construct. The following path analysis between variables obtained after the test.

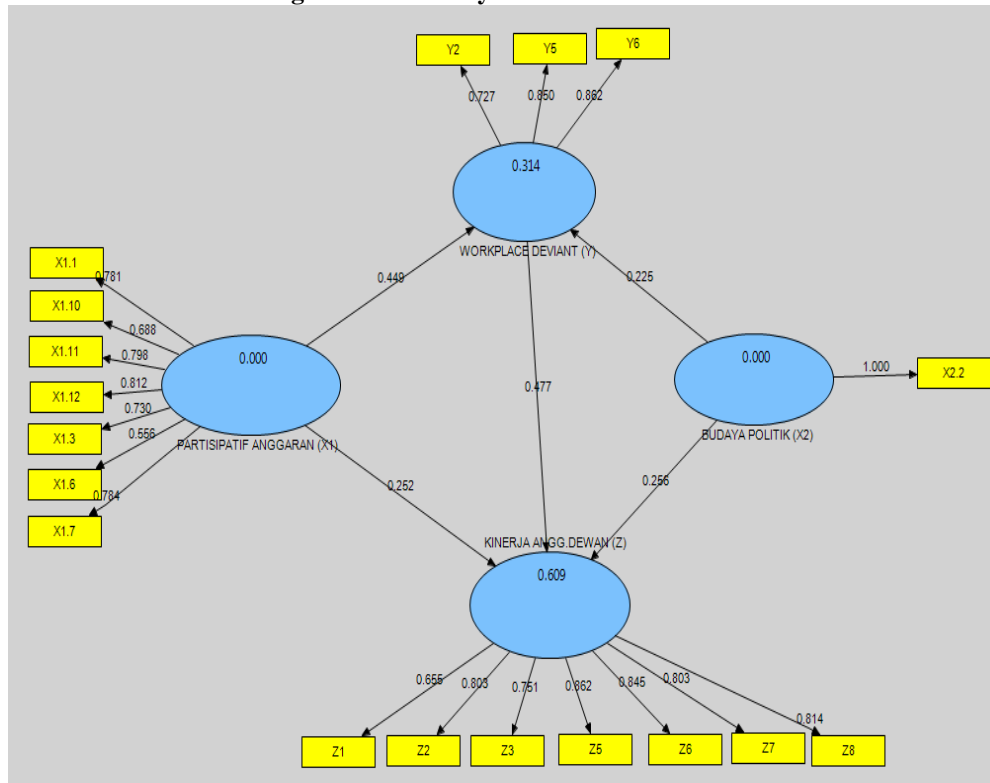
PLS data processed also generates outer loading tables. The table is described as follow. Based on the outer loading table above, all indicators have a loading factor value greater than or equal to 0.5. Validity Indicators: Factor Loading is a correlation between indicators with variables, if greater than 0.5 then the indicator is an indicator / measure of the variable.

Based on the outer loading table above, then the participatory budgeting variable indicates that all indicators have a loading factor greater than 0.50, so all indicators are to measure or indicator of participatory budgeting variable.

In Political Culture variables, indicate all indicators have a loading factor greater than 0.50, so all these indicators are to be a measure/indicator of Political Culture variables.

In dysfunctional behavioral variables, indicating all indicators have a loading factor greater than 0.50, so all those indicators are to be a measure/ indicator of dysfunctional behavioral indicator.

Figure 1 Path Analysis Between Variables



In the Performance of the board members variables, indicating all the indicators have a loading factor greater than 0.50, so all of those indicators are to be measure/indicator of Performance of Board members variables. Overall the result of the estimation has satisfied both convergen vailidity and validity

Table 5 Average Variance Extracted (AVE)

Variables	AVE
Political Culture (X2)	1.000000
Performance of Board Member (Z)	0.628549
Participatory Budgeting (X1)	0.547873
Dysfunctional Behaviour (Y)	0.664654

The next measurement model is the Average Variance Extracted (AVE) value, is the value indicates the magnitude of the indicator variant contained by the latent variable. Convergent AVE values greater 0.5 also indicate sufficient validity for latent variables. In the reflective indicator variable can be seen from the Average Variance Extracted (AVE) for each construct (variable). A good model is required if the AVE value of each construct is greater than 0.5. The test results show that the AVE value for constructs (variables) Participatory Budgeting, Political Culture, Dysfunctional Behavior and Performance of Board Members has a value greater than 0.5, so it is valid.

**Table 6 Composite Reliability**

Variables	Composite Reliability
Political Culture (X2)	1.000000
Performance of Board Member (Z)	0.921678
Participatory Budgeting (X1)	0.893332
Dysfunctional Behaviour (Y)	0.855342

The reliability of the constructs measured by the value of composite reliability, constructive construct if the value of composite reliability above 0.70 then the indicator is called consistent in measuring the latent variable. The test results showed that the constructs (variables) of Participatory Budgeting, Political Culture, Dysfunctional Behavior and Performance of Board Members have composite reliability value greater than 0.7. So it is reliable.

To assess the structural model (inner model) in PLS, can be evaluated by using R2. R2 value is used to measure the level of variance of change of independent variable to its dependent variable.

Tests on the structural model is done by looking at the value of R-Square which is a goodness-fit test model. Inner model test can be seen from the value of R-square on the equation between latent variables. The value of R2 explains how much the exogenous variable (independent) in the model is able to explain the endogenous variable (dependent).

**Table 7 R Square**

Variables	R Square
Political Culture (X2)	
Performance of Board Member (Z)	0.608606
Participatory Budgeting (X1)	
Dysfunctional Behaviour (Y)	0.313858

Overall R2 value =  $1 - (1 - 0.6086) (1 - 0.3138) = 0.7312$ . It can be interpreted that good research model and able to explain the phenomenon/problem of Board Member Performance equal to 73,12%. While the rest (26.88%) is explained by other variables (other than Participatory Budgeting, Political Culture, Dysfunctional Behavior) that have not entered into the model and error. This means that the Performance of Board Members is influenced by Participative Budgeting, Political Culture, Dysfunctional Behavior of 73.12% medium of 26.88% influenced by Participatory Budgeting, Political Culture, Dysfunctional Behavior.

### Hypothesis Testing

Through the structural model (inner model) can be seen to predict the causality relationship between latent variables. The value of the path coefficient or inner model shows the level of significance in testing the hypothesis. Through the bootstrapping process, T-statistic test parameters were obtained to predict a causality relationship.

**Table 8 Path Coefficients (Mean, STDEV, T-Values)**

	Original sample (o)	Sample mean (m)	Standard deviation (stdev)	Standard error (sterr)	T statistics (o/sterr)
Political Culture (x2) -> Performance of Board Member (z)	0.256007	0.247086	0.092814	0.092814	2.758265
Political Culture (x2) -> Dysfunctional Behavior (y)	0.225159	0.204734	0.103478	0.103478	2.175907
Participatory Budgeting (x1) -> Performance of Board Member (z)	0.251736	0.266051	0.075256	0.075256	3.345061
Participatory Budgeting (x1) -> Dysfunctional Behavior (y)	0.448557	0.462020	0.088096	0.088096	5.091676
Dysfunctional Behavior (y) -> Performance of Board Member (z)	0.476805	0.472111	0.098798	0.098798	4.826063

From result of hypothesis test concluded that:

1. Participatory Budgeting (X1) has an effect on dysfunctional behavior (Y) with path coefficient of 0.4485, where the value of T-Statistic = 5,0916 is bigger than  $Z \alpha = 0,10$  (10%) = 1,645
2. Political Culture (X2) has an effect on Dysfunctional Behavior (Y) with path coefficient of 0.2251, where the value of T-Statistic = 2,1759 is bigger than  $Z \alpha = 0,10$  (10%) = 1,645
3. Participatory Budgeting (X1) affects Board Member Performance (Z) with path coefficient of 0.2517, where the value of T-Statistic = 3.3450 is greater than  $Z \alpha = 0.10$  (10%) = 1.645
4. Political Culture (X2) has an effect on the performance of board members (Z) with path coefficient of 0.2560, where the value of T-Statistic = 2.7582 is greater than the value of  $Z \alpha = 0.10$  (10%) = 1.645
5. Dysfunctional Behavior (Y) affect the Performance of Board Member (Z) with path coefficient of 0.4768, where the value of T-Statistic = 4,8260 is bigger than  $Z \alpha = 0,10$  (10%) = 1,645

#### **IV. DISCUSSION**

Based on the hypothesis test, it is concluded that Participatory Budgeting has an effect on dysfunctional behavior. The positive direction in these findings suggests that the greater the involvement in budgeting the greater the tendency for dysfunctional budgeting. These results indicate the existence of opportunistic behaviors that arise in the process of budgeting<sup>(12)</sup>. Budgeting knowledge of board members has a significant effect on regional financial control<sup>(6)</sup>.

The results of the data show that the Political Culture effect on Dysfunctional Behavior. The direction of the positive coefficient shows that the stronger the political culture the greater the tendency to perform dysfunctional behavior. Strong political culture is a culture that puts forward politics for the welfare of society, the culture that puts the state forward, the culture that does not prioritize private or group interests. This condition is reflected in the respondent's answer to the political cultural tendency of a good board member. But precisely this culture causes the increasing tendency to behave dysfunctional. It can be interpreted that respondents choose to sacrifice and take non-ethical actions to prosper the people as their constituents. The ongoing political process to harmonize the various interests that exist in society is one of the important features in realizing that balance.

The diverse demands of interest in the management of good public governance have brought about a shift in the political, social, and economic system brought about by the flow of reform. These demands need to be met and realized by local government managers. Along with PP no. 105/2000 which was changed to PP. 58/2005 requires the need for accountability in the form of financial statements (regional balance, cash flow, and budgeting realization) by the regional head.

Participatory budgeting affects the performance of board members. The direction of the positive coefficients found in this study explains that greater budget engagement leads to increased performance of board members. This is understandable because of the enormous involvement of budgetary councils in areas throughout the budgeting process, from planning, ratification, implementation to oversight and accountability. This means that this involvement causes the attention to all activities of the implementation of APBD programs become large, thus causing the performance of board members to increase as well.

Several studies have examined the relationship between the quality of Board members and their performance<sup>(13,14)</sup>. The results of this study prove that the quality of members of the Board as measured by education, knowledge, experience, and expertise affect the performance of the board one of them is the performance when performing the supervisory function.

Political culture affects the performance of board members. Positive directions in the findings of this study indicate that an increasingly strong political culture leads to increased performance of board members. These results prove that political interests aimed at state welfare are applied and legislative members in negotiating, lobbying and other political activities. The goal is for the benefit of society, so this causes the increasing performance of board members.

Dysfunctional Behavior Affects Budgeting Performance. The positive direction in the findings of this study concludes that the increasingly dysfunctional behavior causes the performance of board members to increase as well. This shows that there is agreement to do things that are considered to violate ethics but aim to improve the performance of board members.

#### **V. CONCLUSION**

Based on the results of the discussion can be concluded that: Participatory Budgeting indicates support or contribution to Dysfunctional Behavior. Political Culture indicates support or contribution to Dysfunctional Behavior. Participatory Budgeting indicates support or contribution to the Performance of Board Members. Political Culture Affects the Performance of Board Members. Dysfunctional Behavior indicates support or contribution to the Performance of Board Members.

Based on the descriptions in the previous chapters, and the discussion of the hypothesis, it is recommended that board members be given space for the whole process of government budgeting, this is proven to improve their performance. Dysfunctional behavior trends need attention. Understanding to improve the performance of board members needs to be improved by promoting an understanding of ethics and integrity and respecting humanitarian norms and values. That it is necessary to prioritize ethical values to carry out their duties as council members. This is more important rather focusing on achieving society recognition.

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