performance. According Sugiyono (2012: 119): "Population is a generalization region consisting of objects / subjects that have a certain quantity and characteristics set by researchers to be studied and then drawn conclusions. The sample according to Sugiyono (2012: 73) is part of the number and characteristics possessed by the population samples taken from the population must be really representative (representing i). According to Arikunto (2012: 104) if the number of population is less than 100 people, then the total sample is taken as a whole, but if the population is greater than 100 people, it can be taken 10-15% or 20-25% of the population.

3.4 Types and Data Sources

According to Sugiyono (2012: 187) states that: "Primary sources are data sources that directly provide data to data collectors, while secondary data is a source that does not directly provide data to data collectors, for example through others or through documents.

3.5 Data Collection Techniques

In this study using Questionnaire technique, this data collection technique that is done by giving a set of questions or written statement to the respondent to answer (Sugiyono, 2012: 142).

3.6 Operational Definition of Variables

In this research there are six variables can be explained as follows:

Optimization of Performance Based Budget System Implementation (Y)

PBB is a budgeting system that orientated toward organization’s output and closely related to the vision, mission, and strategic plan of the organization

(Bastian, 2006: 171). Applying the right PBB system can support the achievement of organizational goals, goals, mission and vision. Measurement and performance appraisal for public agencies pay more attention to the level of efficiency and effectiveness of the implementation of the main tasks and functions in organizing the activities of each program, the utilization of resources and the results achieved. The right PBB system can support the vision, mission, goals and objectives of the organization. Based on the performance budgeting guidance manual of BPKP (2005) describes the indicators to determine the achievement of program performance level as follows; -

1. Input
2. Output
3. Result
4. Benefit
5. Impact

Independent variables were taken based on the performance budgeting guidance manual of BPKP (2005) and BAN-PT as stipulated in the accreditation forms of 2016 at UMG , as follows: -

Leadership (X1)

According to Wahono (2001) in draft (2009), "Leadership as a process and behavior to influence the activities of group members to achieve common goals designed to provide individual and organizational benefits". The leadership function at UMG consists of operational leadership, organizational leadership, and public leadership. The indicators of leadership as follows:

1. Predicting the future
2. Formulate a realistic vision
3. Articulaterealistic vision
4. Credible as well as communicating a forward vision that emphasizes the harmony of human relationships
5. Stimulating the intellectual team.
6. Capable for members who embody the organization's vision
7. Provide direction, goals, roles and duties to all elements within the institution of higher education.

Organizational Commitment (X2)

According to Sigel and Marconi (1989), "The participation of subordinates in budget preparation has a positive relationship with the achievement of organizational goals". Strong organizational commitment will encourage individuals to strive to achieve organizational goals. The organizational mandate in writing at UMG is about organizational governance. Based on the guidance of the implementation of PT Muhammadiyah issued by PP Muhammadiyah, Development of governance system in UMG that meets Five pillars, as follows:

1. Credibility
2. Transparency
3. Accountability
4. Responsible
5. Justice of a college institution.

Administration Preparation (X3)

Administration is the stage that there are all data and document formats the implementation of the company's activities production, marketing and others. Administrative units at PTM provide technical and administrative services. The improvement of the administrative system is the preparation of performance based budgeting instruments continuously (Sembiring , 2009).

Managed funds High Education Institute should be through a transparent and accountable mechanism, which should be reflected in the documents as follows:

1. Planning, receiving and allocating funds
2. Reporting
3. Audit
4. Monitoring and evaluation
5. Stakeholder accountability (SPJ document)

Human Resource (X4)

Sufficient human resources is the availability of efforts to improve the implementation of performance-based budgeting in the form of efforts to provide education and skills that support the improvement of human resources to improve the quality of performance budgeting based budgeting (Sembiring, 2009). UMG efforts made in improving the qualifications and competence of human resources is as follows:

1. Learning Opportunities
2. Training

3. Comparative Study
4. Providing facilities

Motivation (X5)

Is a very important factor in encouraging human behavior, in order which to work hard to achieve optimal results. Motivation is the driving force in a person to act (Fuad, 2004). Motivation is a thing that dissolves, and supports human behavior, in order to work hard and enthusiastic to achieve optimal results. Motivational indicators based on McClelland's Achievement Motivation Theory (Robbins, 200 6) are as follows:

1. Have a chance for showing achievement
2. Have authority over organizational success
3. Have responsibility for organizational success
4. Have the authority to complete the work by itself
5. Establish relationships with other units
6. Relationship with supervisor

3.7 Variable Measurement

This study uses data from the results of spreading the questionnaire that is using Likert scale. According Sugiyono (2013: 132) Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomenon.

The Likert Scale uses five rating points:

1. Answer score 1, (STS) = Strongly Disagree
2. Answer score 2, (TS) = Disagree

3. Answer score 3, (RG) = Doubtful

4. Answer score 4, (S) = Agree

5. Answer score 5, (SS) = Strongly Agree

3.8 Instrument Test

3.8.1 Validity Test

Ghozali (2009) states that the validity test is used to measure valid, or valid whether or not a questionnaire. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something to be measured by the questionnaire.

This analysis is by correlating each item score with a total score. The total score is the sum of all items. The question items are significantly correlated with the total score indicating the items are able to provide support in revealing what it wants to reveal à Valid. If r test ≥ r table (2 sided test with sig 0.05) then the instrument or question items correlate significantly to the total score (declared valid).

3.8.1 ReliabilityTest

Test Reliability is a tool to measure a questionnaire that is an indicator of a variable or construct. According to Santosa (2005) a questionnaire is said to be reliable or reliable if one's answer to the question is consistent or stable over time. That is if cronbach's alpha>0, 06

3.9 Classic Assumption Test

To obtain more accurate results in multiple regression analysis then tested the classical assumption so that the results obtained is a regression equation that has properties Best Linear Unbiased Estimator (BLUE). Some of the classical assumptions of regression that must be met first before using multiple regression analysis (Multiple Linear Regression) as a tool to analyze the influence of the variables studied, as follows:

3.9.1 Normality Test

The normality test aims to test whether in the regression model, the intruder or residual variable has a normal distribution. (Imam Ghozali, 2007: 110). Lubis et al (2009) "Data in normal circumstances when the distribution of data spreads around the diagonal line"

3.9.2 Multicollinearity Test

According Ghozali (2012: 105) multicolinearity test aims to test whether a regression model t correlation among independent variables. A good regression model should not happened correlation between independent variables. Multicollinearity test is seen from VIF (Variance Inflation Factor) and tolerance. Tolerance measures the selected independent variable that is not explained by other independent variables. So a low tolerance value is equal to a high VIF value (because VIF = 1 / Tolerance). Common cutoff values used to indicate the presence of multicollinearity are tolerance value> 0, 01 or equal to VIF value <10

.

3.9.3 HeteroscedasticityTest/ Glejser Test

Heteroscedasticity Test is to describe the case where the variance of errors or the model is not the same for all observations, while often one of the basic assumptions in modeling is that the variances are homogeneous and that the errors of the model are identically distributed. The Glejser test is performed whether a regressionthe independent variable with its residual absolute value. If the value of significance between independent variables with absolute residual is more than 0.05 then there is no problem of heteroscedasticity. The Glejser test is performed by regress the independent variables to its residual absolute value (Gujarati, 2003). According to Gujarati that the Glejser test is done by regressing the residual absolute value of the independent variable with the regression equation as follows: ei = a + ß Xi + vi.

3.10 Hypothesis Test / Partial Test (t test)

The statistical hypothesis is a statement about the function form of a variable or about the true value of a parameter. A test of statistical hypotheses is a procedure that allows decisions to be made, is the decision to reject or not reject the hypothesis being questioned / tested. This research also uses hypothesis test, that is partial test. Partial Testing/Test t is done to determine the effect of independent variables on the respective dependent variable. The decision criterion on the t-test is with 5%. If the significance <0.05, then H0 is rejected and Ha accepted. If the significance>0.05, then H0 is accepted and Ha is rejected

3.11 Data Analysis Technique

Multiple Regression Analysisis conducted to test whether there is a cause or effect relationship between the dependent variable and independent. The formula used is:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + b_5 X_5 + e$$

Information:

Y = Optimizing the Implementation of PBB System

a = constant number

X1 = Leadership factor

X2 = Organizational commitment factor

X3 = Factor of administration system preparation

X4 = Human Resource Factor

X5 = Motivational factors

b1= regression coefficient x1

b2 = regression coefficient x2

b3 = regression coefficient x3

b4 = regression coefficient x4

b5 = regression coefficient x5

B = 0 = No effect

B ≠ 0 = Influential

e = Variables other not examined