

## Exploratory factor analysis (efa) pada penyerapan anggaran pendapatan dan belanja negara (APBN) tahun 2017 di provinsi sumatera barat

Aulia Rahim, author

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### Abstrak

Slow back-loaded pattern highlights challenges and raises a specific concern over the quality of state budget (APBN) implementation in West Sumatera Province. This study aims to investigate factors constraining state budget (APBN) absorption in 2017 which directly causes the existence of such a pattern. A set of questionnaires were used to collect primary data. Exploratory Factor Analysis (EFA) was utilized to identify latent variables underlying the scale and SPSS.22 was employed to test questionnaires from 200 working units that involved in this research. The findings explain that six main factors influencing state budget absorption in West Sumatera were a. Goods and Services Procurement, b. Internal Policy Changes, c. Budget Planning, d. Financial Officers, e. Changes on Government Policy and f. Document Verification Process on Budget Execution. This study recommends that working units should prepare for early procurement to expedite the budget absorption.