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ANALYSIS OF BEHAVIORAL ASPECT OF PROJECT PLANNING AND BUDGETING AT CV KARYA JAYA IN SURABAYA

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ABSTRACT
The success of a budget plan lies in the behavior of the manager or head of the company. CV Karya Jaya is an expansion of a business engaged in construction, such as repairing plumbing (PDAM partners), paving roads, and other construction matters, so that for the aspect of budgeting with capital that is already owned from the profits of several types of ongoing businesses. This study aims to analyze behavioral factors in project planning and budgeting. In addition to knowing the role of budgeting that impacts the behavior of leaders to make decisions and commitments, to increase customer satisfaction, job certainty for employees, and have a good image of partner companies. This study uses a descriptive qualitative method. Sources of data that have been obtained from this study are primary data and secondary data. Civil project services on maintenance in Putat Surabaya get a loss of IDR 1,034,000 because the total amount of the project is IDR 150,649,000. Civil pump house repair project services for three months of work in Surabaya. In the civil construction of the pump house, it suffered a loss of IDR 156,870,900. The Blower Ngagel I civil project experienced a profit of IDR 11,623,500, but payments from vendors for six months will be paid in December 2022. All the work was carried out correctly and according to the completion target, but several projects experienced losses due to improper budget planning.

Keywords: behavioral aspect, budgeting, planning.

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INTRODUCTION

Planning and budgeting are needed in a company that aims to increase efficiency and effectiveness in these business activities (Fitri et al., 2013). This is done because the company aims to get maximum profit from good and proper budget planning (Sutopo, 2021). Budget planning is the initial stage in the budget cycle, including the planning, implementation, and monitoring stages (Zakiah, 2022).

Success in budget planning is found in the behavior of managers or company leaders (Triana & Yuliusman, 2012). In addition, employees also influence the success of the goals of a company. According to (Rispantyo, 2010), determination and selection to make a business decision are closely related to behavioral aspects. This has shown a relationship between the behavioral aspects of accounting, often known as behavioral accounting.

Part of behavioral science is a behavioral accounting theory developed by empirical research on human behavior in an organization (Supriadi, 2020). The work on a project at CV Karya Jaya sometimes differs from the planning of the project budget and, after completing the project work, is usually referred to as realization. So that the difference will experience profits or sometimes even experience losses.

CV Karya Jaya is an expansion of the owner's business. So for budgeting with the capital already owned from the profits of several types of businesses currently running. This company was founded in 2014 and was originally CV Baja Abadi, led by Devi Harsanti, SE. In 2017 it changed its name to CV Karya Abadi and changed leadership, with Ir Herman Susilo as the Main Director and Devi Harsanti, SE, as Director of Finance.

Writing research on CV Karya Jaya is a business activity engaged in construction, such as repairing plumbing (PDAM partners), paving roads, and other construction matters. Opinion found that the human behavior aspect of budgeting in a company's management is the main factor in motivating employees and coordinating activity (Syamiya, 2017). At CV Karya Jaya, workers use a daily system because the company owner wants job certainty for employees. This is done by the company owner wanting peace and confidence for workers in the project sector because often, project workers in companies with a workforce system use a wholesale approach. States that if there is employee satisfaction, then employee performance will experience a tremendous increase to provide benefits for the company (Dinata & Talim, 2022). In addition, the working hours of project employees are 8 hours, and if workers have more working hours than that, it is counted as working overtime. Research supports this in his statement explaining that budgeting is a process of which there are three types, namely: 1) Target setting, 2) Implementation, and 3) Performance Control and Evaluation (Rispantyo, 2010). A budgeting process is implemented in a company because differences often arise in determining justification from individuals, so behavioral aspects must be considered in budgeting (Pitaloka & Trisnaningsih, 2022). This study aims to conceptually analyze the behavioral aspects of planning and budgeting in CV Karya Jaya.

METHODS

This research was conducted at a company in the form of CV Karya Jaya, which is engaged in construction located on Jalan Kutisari Selatan Surabaya. This study uses a type of qualitative method with a descriptive approach. Sources of data that have been obtained from this study are primary data and secondary data. The preliminary data that the author has obtained is in the form of data obtained directly from the company. In contrast, the secondary data obtained by the author in this study is from documents in the format of project budget data (Diana & Rofiki, 2020). In this study, the data collection method was through interviewing company owners and checking papers owned by the company.

RESULTS AND DISCUSSION

Based on the results obtained from the data, behavior in project planning and budgeting is very influential in making decisions in budget planning. So that in the future, carrying out similar projects, the behavior in budget planning is more careful. In this study, the company's primary data is company policy. This data summarises work activities from December 2021 to July 2022. The data obtained is data from interviews with company owners.

Table 1. Civil Works

Date	Project Type	Project Value (Rp)	Location
April 21, 2022	Maintenance of Putat Surabaya	149,614,700.00	Surabaya
March 21, 2022	Pump house	155,256,000.00	Surabaya
June 14, 2022	Blower Ngangel I	169,000,000.00	Surabaya

The table above is the primary data from this study; there are several conclusions from the interview statements, namely as follows:

1. Civil project services on maintenance in Putat Surabaya received a loss of IDR 1,034,000 because the total amount of the project was IDR 150,649,000. The texture of the soil conditions causes this in an unstable or mobile location and technical errors to overcome moving soil manually without using a stick. According to research it states that company management is a drafter as well as implementing a budget that has had the opportunity to try to copy the contents of a previously planned budget (Efrilna, 2018).
2. Civil pump house repair project services for three months of work in Surabaya. In the civil construction of the pump house, it suffered a loss of IDR 156,870,900. The budget planning for the project suffered a loss; this was caused by the company owner making a material calculation error due to the estimated 10% yearly increase for materials and iron. A risk-based budget is a planning tool that evaluates the value of uncertainty considerations for its application, so it requires management discipline in minimizing risk management (Ramlah et al., 2022).
3. For the civil project Blower Ngagel, I experienced a profit of IDR 11,623,500, but payments from vendors are for six months and will be paid in December 2022. The company owner has the attitude to decide so that the project has an estimated profit of 10%. According research profit is a measure of a company's success (Anaima & Trisnaningsih, 2021).

Table 2. Additional Work

Date	Project Type	Project Value (Rp)	Location
December 21, 2021	Asphalt BDF Lawang Malang	239.267.000.00	Poor
June 1, 2022	BDF Pos Security	41,843,000.00	Surabaya
June 10, 2022	Home Painting Services	23.165.400.00	Surabaya
July 11, 2022	BDF Supporting Container	35,043,000.00	Surabaya

Based on the table above, which is the primary research data obtained from interviews and there are the following conclusions:

1. The BDF Asphalt Project in Lawang Malang was carried out on December 21, 2021, with a profit of IDR 91,608,900.00. In carrying out this project, the company leadership has decided to try to bid on vendors with good budget planning. For company leaders, this is done because the project work is carried out at the end of the year; most construction companies rarely do this project. Profit information is financial information that is often used in making a decision (Priskanodi et al., 2022).
2. The BDF Pos Security project is carried out for four days; the company can do this because the budget planning and project execution plans have been carried out thoroughly. In addition, the company also received a profit of Rp. 6,916,800.00, and the company proved it could do work quickly and with high quality. Managerial Performance is the primary goal of management in providing the best quality and quantity with minimal costs (Fauziah, 2021).

3. House Painting Services have a profit of IDR 10,949,400. In implementing this project, the company plans a reasonable budget, gets profits, and can prove to vendors that the company can work on high-quality projects. The final results that have been achieved both individually and within an organization are following authority, responsibility in reaching legal and organizational goals, and no violations of ethical and moral rules (Afif & Andayani, 2021).
4. The BDF Supporting Container project carried out in the Surabaya area, the leader's behavior in preparing the budget for this project is estimated that the company will get a profit of Rp. 13,260,500.00 but has yet to be paid by the vendor. According to research estimates of targets in achieving Performance for a certain period have been submitted as financial figures (Sahputra et al., 2018).

CONCLUSION

Based on the statement that has been explained, there is a conclusion that the vendor has paid for not all work due to the payment. The disbursement was carried out for six months. In this research, the writer will discuss Civil and Additional Work. From the statement that has been explained, it can be concluded that all the work was carried out correctly and according to the completion target. Several projects experienced losses due to inaccurate budget planning. Then the Edition project, carried out quickly and with high quality for its budget planning, was successful and benefited the company.

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