# The Effect of Supervision and Control on the Performance of Planning and Budgeting Officials with the Transfer of Command at Kodiklatad

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*Abstract*

*The Indonesian Army is always trying to improve the performance of its personnel, one of which is at the Indonesian Army Education and Training Command, due to a decline in the performance of planning and budget officers of the Indonesian Army Education and Training Command, as seen from the 2024 performance assessment, which is estimated to be influenced by suboptimal supervision and control. The purpose of this study is to analyze the effect of supervision and control on the performance of planning and budget officers of the Indonesian Army Education and Training Command work units. The research method employed is a quantitative approach, with 42 respondents comprising planning and budget officers from the Indonesian Army Education and Training Command's work units. The analysis method utilizes multiple linear regression, while the sampling technique employs random sampling. The results of the study showed that there was a positive and significant influence between supervision on performance, there was a positive and significant influence between control on performance, then the results of this study also showed that there was a positive and significant influence between supervision and control on the performance of planning and budget officers of the Indonesian Army Education and Training Command work units. The increasing supervision and control will also increase the performance of planning and budget officers of the Indonesian Army Education and Training Command's work units.*

***Keywords:*** *Control; Performance; Supervision*

## I. INTRODUCTION

Human resources (HR) are a key factor in the development of an organization or nation. High-quality human resources will create superior performance and increase organizational productivity (Yuniarsih, 2021). Therefore, professional HR management is essential to bridge the gap between individual needs and organizational goals (Paais & Pattiruhu, 2020). Organizational performance is largely determined by the quality and quantity of its HR.

Conceptually, human resource management studies focus on efforts to recruit individuals with superior competencies and high performance. This applies not only to the private sector, but also to non-profit institutions such as the Indonesian Army (TNI AD). Superior human resources are very important for the TNI AD in carrying out its defense and security functions effectively and efficiently.

Within the organizational structure of the Indonesian Army, there are three main components, namely the Main Command (Kotama), the Education Institution (Lemdik), and the Central Executive Agency (Balakpus) (TNI AD, 2024). One of the educational institutions that plays a strategic role is the Army Doctrine, Education, and Training Command (Kodiklat TNI AD). Kodiklat plays an important role in producing soldiers who are not only physically strong but also adaptive and professional in facing global challenges.

The Indonesian Army Education and Training Command (Kodiklat TNI AD), as an educational institution, continues to transform in response to the challenges of the times. Capacity building through information technology, international cooperation, and doctrine strengthening is the main focus. In this process, efficient financial and budget management is needed to support education and training programs.

In supporting the implementation of the tasks and functions of the Indonesian Army Education and Training Command, strict internal supervision and control are required, particularly in the areas of planning and budgeting. The transfer of 26 work units to 6 work units under the Indonesian Army Education and Training Command is a significant structural change. This has an impact on the administrative, reporting, and financial accountability processes that must be followed by planning and budgeting officials.

These organizational changes naturally require adjustments to systems and procedures that may affect the performance of planning and budgeting officials. They are required to be more adaptive, accurate, and meticulous in adjusting to new policies from the High Command. Therefore, supervision and control are two very important factors in maintaining the quality of performance of these officials.

According to Siagian (2020), supervision is the process of observing the implementation of all activities to ensure they run according to plan. Supervision serves as a control tool that can guide organizations to achieve their goals effectively and efficiently. Similarly, in a military context, strict supervision will ensure discipline, accountability, and optimal results from each work unit.

Internal control, as defined by COSO (Committee of Sponsoring Organizations), is a system implemented by all elements of an organization to provide reasonable assurance regarding the achievement of objectives (Makikui et al., 2017). In a military environment, internal control systems are essential for preventing errors and budget misuse, as well as improving accountability for planning and budgeting performance.

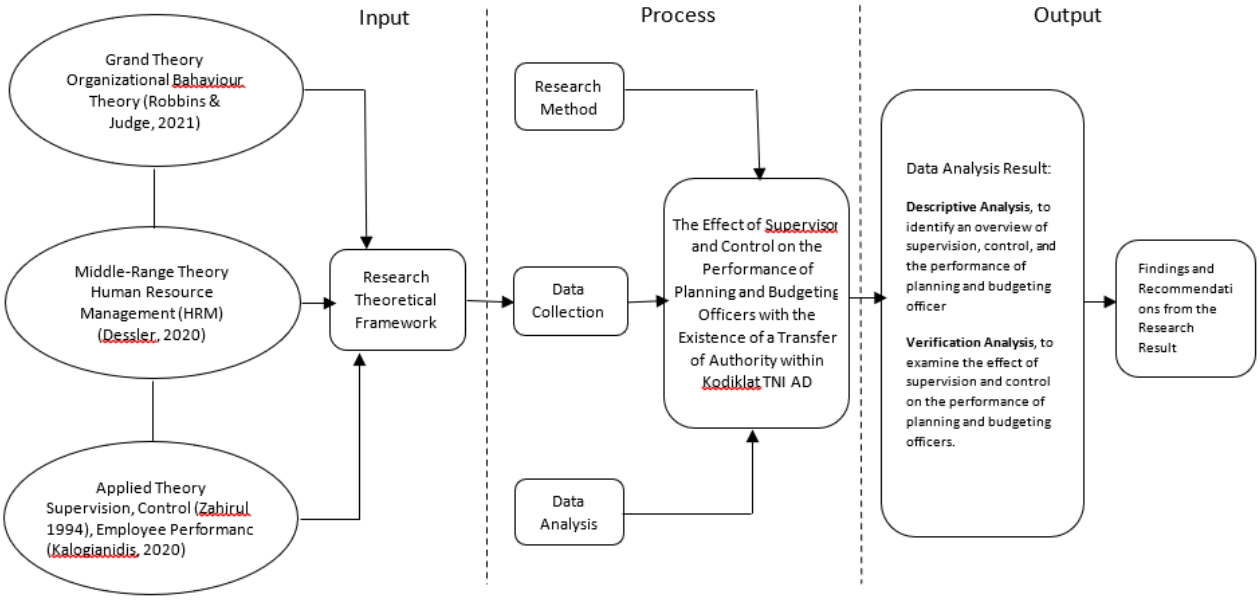
Previous studies have shown that internal control and supervision have a significant influence on individual performance in organizations, including the public sector (Fransiskus et al., 2023; Susi Susilawati et al., 2025; Kesek et al., 2021). The implementation of effective internal control and supervision systems will encourage optimal employee performance, high work discipline, and a work culture that supports productivity.

Based on this background, the author is interested in examining the effect of supervision and control on the performance of planning and budget officials at the Indonesian Army Training and Education Command (Kodiklat TNI AD) with the transfer of command. The problems to be addressed are as follows:

1. To determine the level of supervision, control, and performance of planning and budget officials at Kodiklat TNI AD.
2. 2To determine the effect of supervision on the performance of planning and budget officials at the Indonesian Army Training and Education Command.
3. To determine the effect of control on the performance of planning and budget officials at the Indonesian Army Training and Education Command.

4. To determine the simultaneous effect of supervision and control on the performance of planning and budget officials at the Indonesian Army Training and Education Command.

## II. LITERATURE REVIEW




Picture 1. Framework
Source: Researcher, 2025

### Organizational Behaviour

Organizational behavior is a multidisciplinary field that studies human behavior in organizational settings with the aim of understanding, predicting, and managing individual and group behavior to improve organizational effectiveness (Luthans et al., 2021; Robbins & Judge, 2023). This science encompasses three levels of analysis, namely the micro level (individual), meso level (group), and macro level (organization) (Kalwani & Mahesh, 2020). Organizational behavior is based on contributions from various disciplines such as psychology, social psychology, sociology, and anthropology. Psychology contributes to the understanding of individual behavior through the study of personality, learning, and motivation, while social psychology provides insights into social influence, communication, and group dynamics. Sociology helps explain organizational structure, culture, and collective behavior, while anthropology emphasizes understanding differences in values, culture, and behavior across groups or countries.

In organizational behavior studies, learning theory approaches such as cognitive theory, behaviorism, and social cognitive theory are used to understand and shape work behavior. Cognitive theory highlights mental processes such as thinking and decision making, behaviorism emphasizes the influence of the environment and reinforcement on observable behavior, while social cognitive theory combines the two by emphasizing the importance of observation and social interaction. In the context of military organizations such as the Indonesian Army's Kodiklat, the organizational behavior approach is highly relevant for understanding how supervision and control can affect the performance of planning and budgeting officials, especially in the face of structural changes such as command transfers. By

understanding individual and group behavior within complex and hierarchical military structures, organizations can design more effective and targeted supervision and control systems.

Therefore, Organizational Behavior Theory is used as the grand theory in this study because it provides a comprehensive and applicable analytical framework to explain the relationship between supervision, control, and the performance of officials in the dynamics of military organizations.

## Human Resource Management

Human Resource Management (HRM) is a strategic process carried out by organizations to motivate, manage, and optimize the potential of all employees in order to achieve organizational goals effectively and efficiently (Atikbay & Oner, 2020; Dessler, 2020). This process covers various aspects such as recruitment, training, performance appraisal, compensation, as well as attention to work relationships, health, safety, and fairness in the workplace. The main objective is to create high efficiency by placing the right individuals in the right positions at the right time. Armstrong & Taylor (2020) emphasize that HRM is greatly influenced by organizational behavior theory and various other supporting theories, such as:

1. Ability-Motivation-Opportunity (AMO) Theory, which emphasizes that employee performance is influenced by ability, motivation, and opportunity;
2. Contingency Theory, which states that HR practices must be adapted to the conditions and environment of the organization;
3. Human Capital Theory, which views human resources as strategic assets that contribute knowledge and skills to organizational excellence;
4. Motivation Theory, specifically expectation theory and goal theory, which explain how motivation influences work behavior and goal achievement;
5. Resource-Based View (RBV), which emphasizes that valuable, scarce, and difficult-to-imitate human resources can be a source of sustainable competitive advantage;
6. Social Exchange Theory, which explains the reciprocal relationship between employees and organizations based on the principles of loyalty and trust; and
7. Stakeholder Theory, which emphasizes the importance of considering the various interests of stakeholders in organizational decision-making.

In the context of this study, MSDM is used as a middle-range theory that bridges the gap between broad theories such as organizational behavior and specific managerial practices. This approach provides a systematic framework for analyzing and understanding how supervision and control can affect the performance of planning and budgeting officials in the Indonesian Army's Kodiklat environment after the transfer of command, as well as providing a strong basis for policy recommendations and more effective human resource development.

## Supervision

Supervision is an important function in management that aims to ensure the effective and efficient achievement of organizational goals, as well as to prevent deviations, waste, fraud, obstacles, and failures in the implementation of organizational tasks. Supervision is understood as a process whereby leaders monitor and evaluate the work of their subordinates to ensure that it is in line with established plans, policies, and goals. Mockler (1972) defines management supervision as a systematic effort to set performance standards, design information feedback systems, compare actual results with standards, identify and measure deviations, and take corrective action to ensure that all resources are used optimally in

achieving organizational goals. In a managerial context, supervision functions as a control mechanism that ensures the implementation of activities is in line with planning, as well as a control tool to improve organizational effectiveness. In addition, human resources must also be able to understand the operational and design aspects of the organization and be able to anticipate current and future workforce needs, including dealing with the dynamics of change.

According to COSO (Committee of Sponsoring Organizations of the Treadway Commission), internal control, which is part of the monitoring system, is defined as a process carried out by all elements to provide reasonable assurance regarding the achievement of objectives, operational effectiveness, reliability of reporting, and compliance with regulations. In practice, supervision can be divided into two main forms:

1. Direct supervision, which is supervision carried out directly at the location of the activity by a superior or leader. This includes on-site observation, where supervisors monitor activities before they take place, and on-site reporting, which is verbal reporting by subordinates to their superiors during inspections.
2. Indirect supervision, which is remote supervision conducted through communication media, including written reports compiled periodically in the form of official documents, as well as verbal reports in the form of verbal communication of obstacles and irregularities to superiors.

By understanding and applying these forms of supervision systematically, supervision can become an effective tool in directing, evaluating, and improving the performance of planning and budget officials, especially in the face of structural changes such as command transfers within the Indonesian Army's Kodiklat.

## Control

Control is an important process in management that serves to regulate various factors within an organization so that activities are carried out according to plan and established objectives. Earl P. Strong and Harold Koontz state that control includes the processes of regulating, measuring, and correcting performance to ensure the achievement of organizational goals. Mulyadi & Setyawan (2001) add that management control systems are used to plan, implement, and monitor the execution of plans in order to achieve the organization's vision and mission. Control is closely related to planning, because control must be preceded by planning, can only be carried out if there is a plan, and the success of plan implementation is highly dependent on the effectiveness of control.

In general, control consists of four main steps, namely setting standards and methods for measuring performance, measuring performance, comparing performance with standards, and taking corrective action in the event of deviations. In terms of timing, control can be divided into four types: pre-action control, steering control, yes/no control, and post-action control, each of which has a function in the organizational process to ensure that resources are used effectively and objectives are achieved. Hasibuan classifies control into nine types according to its object, including employee control, financial control, production control, time control, technical control, policy control, sales control, inventory control, and maintenance control, all of which are interrelated in supporting organizational efficiency and effectiveness.

In the context of military organizations such as the Indonesian Army's Kodiklat, control is a crucial strategic function, particularly in maintaining the accuracy of budget planning and implementation amid structural dynamics such as command transfers. With a structured and comprehensive control system, leaders can ensure that all activities of planning and budget officials are controlled, efficient, and in line with the organization's strategic policies.

Therefore, control is used as one of the main variables in this study to assess the extent of its influence on the performance of planning and budget officials in dealing with command transfers within the Indonesian Army's Kodiklat.

## Performance of Planning and Budgeting Officials

Performance appraisal is a systematic process of observing, evaluating, recording, and providing feedback on employee performance, which aims to strengthen areas that are already good and identify aspects that need improvement (Nankervis et al., 2019). Employee performance plays a crucial role in determining the success of an organization because it is directly related to productivity at both the individual and organizational levels (Al-kharabsheh et al., 2022). Employee performance itself is defined as the extent to which an employee is able to carry out their assigned tasks and responsibilities effectively and efficiently (Triansyah et al., 2023), with work outputs that reflect behavior, work results, and achievements compared to established standards (Kalogiannidis, 2020; Andreas, 2022).

To measure employee performance, this study adapts indicators from Nguyen et al. (2020), which include:

1. Work quality, which is the extent to which work results meet standards in terms of accuracy and professionalism;
2. Quantity of work, which reflects the efficiency and volume of tasks completed within a certain period of time;
3. Responsibility, which describes the reliability and commitment of employees to their duties;
4. Cooperation, namely the ability and willingness to collaborate and contribute to the team; and
5. Initiative, namely the ability of employees to take proactive steps without waiting for orders.

In the context of the Indonesian Army's Kodiklat, the performance of planning and budget officials faces significant challenges due to limited personnel. Based on DSPP (Personnel and Equipment List) data, out of a requirement of 938 people, only 783 people, or 83.47% were fulfilled, which had a direct impact on the workload of existing officials. The performance assessment for the 2024 fiscal year shows that 44.13% of personnel are in the high workload category that must be maintained, while the other 60.70% are classified as having a standard workload. This data shows the importance of supervision and control in supporting the optimal performance of planning and budgeting officials, especially the challenges of command transfers that affect the organization and distribution of responsibilities within the Indonesian Army's Kodiklat.

Table 2. Workload of Planning Staff at the Kodiklatad Headquarters Detachment for Fiscal Year 2024

| No | Position / Unit | Authorized | Available | Workload | Standard Capacity | Actual Capacity | Output | Achievement (%) | Index | Performance Category |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Head of SILog Denma | 1 | 1 | 1761,92 | 1961 | 588,3 | 1372,7 | 128,35 | 1,3 | High / Maintain |
| 2 | Head of Section SILog Denma | 1 | 1 | 1641,67 | 1961 | 588,3 | 1372,7 | 119,59 | 1,2 | Standard |
| 3 | Assistant for Affairs SILog Denma | 1 | 1 | 1544,25 | 1961 | 588,3 | 1372,7 | 112,5 | 1,1 | Standard |
| 4 | Assistant for Affairs SILog Denma | 1 | 1 | 1521,25 | 1961 | 588,3 | 1372,7 | 110,82 | 1,1 | Standard |
| 5 | Administration Officer SILog Denma | 1 | - | 0 | 1961 | 588,3 | 1372,7 | 0 | 0 | Very Low / Redundant |
| 6 | Armament Officer SILog Denma | 1 | - | 0 | 1961 | 588,3 | 1372,7 | 0 | 0 | Very Low / Redundant |
| 7 | Asset Management Officer SILog Denma | 1 | - | 0 | 1961 | 588,3 | 1372,7 | 0 | 0 | Very Low / Redundant |
| 8 | Assistant for Asset Management SILog Denma | 1 | 1 | 1566,75 | 1961 | 588,3 | 1372,7 | 114,14 | 1,1 | Standard |
| 9 | Program Planning Officer SILog Denma | 1 | 1 | 1668,58 | 1961 | 588,3 | 1372,7 | 121,55 | 1,2 | High / Maintain |
| 10 | Budget Planning Officer SILog Denma | 1 | 1 | 1588,25 | 1961 | 588,3 | 1372,7 | 115,7 | 1,2 | Standard |
| 11 | Assistant for Program Planning SILog Denma | 1 | 1 | 1571,92 | 1961 | 588,3 | 1372,7 | 114,51 | 1,1 | Standard |

Source: Kodiklatad, 2025

## III. RESEARCH METHOD

### Research Design

This study uses a quantitative approach with explanatory research. The quantitative approach was chosen because it aims to test the effect of independent variables (supervision and control) on dependent variables (the performance of planning and budget officials) through the processing of statistical data obtained from respondents. This explanatory research focuses on explaining the causal relationship between variables, specifically how supervision and control play a role in influencing the performance of planning and budget officials in the context of command and control transfer within the Indonesian Army Doctrine, Education and Training Command (Kodiklat TNI AD). The research design uses a survey through the distribution of questionnaires as the main instrument for collecting primary data from respondents. The data obtained is then analyzed statistically to determine the significance and strength of the relationship between variables.

This design was chosen because it provides an empirical understanding of structural changes in the organization (transfers) and how oversight and control mechanisms contribute to the improvement or decline in the performance of officials involved in the planning and budgeting process in the Indonesian Army's Kodiklat unit.

### Population and Sample

The population in this study consisted of all planning and budgeting officials who were currently serving or had previously served in the Indonesian Army Training and Education Command (Kodiklat TNI AD) and were directly affected by the transfer of command and control policy. This population included personnel assigned to work units under Kodiklat TNI AD who were responsible for the planning and management of budgets, both at the planning staff level and related structural officials. The sample size in this study was 42 people with the ranks of Officer and Non-Commissioned Officer, as follows.

Table 3. List of Rengar Pusdik Puscab/fung, Pusdik, and Satker Officials

| No | Pusdik | Number of People | No | Pusdik | Number of People |
|---|---|---|---|---|---|
| 1 | Poltekad | 2 | 11 | Pusdik Hub | 2 |
| 2 | Puslatpur | 2 | 12 | Pusdik Jas | 2 |
| 3 | Pussimpur | 2 | 13 | Pusdik Pal | 2 |
| 4 | Pusdik Pengmilum | 2 | 14 | Pusdik Top | 2 |
| 5 | Pusdik Kowad | 2 | 15 | Pusdik Ku | 2 |
| 6 | Pusdik If | 2 | 16 | Pusdik Kum | 2 |
| 7 | Pusdik Kav | 2 | 17 | Pusdik Ajen | 2 |
| 8 | Pusdik Armed | 2 | 18 | Pusdik Pom | 2 |
| 9 | Pusdik Arhanud | 2 | 19 | Pusdik Kes | 2 |
| 10 | Pusdik Bekang | 2 | 20 | Pusdik Zi | 2 |
| 11 | Pusdik Hub | 2 | 21 | Pusdik Intel | 2 |
| Total | | | 42 | | |

Source: Kodiklatad, 2025

## Data Collection Techniques and Instrument Development

The data collection technique in this study used a survey method by distributing closed questionnaires to respondents who were planning and budget officials in the Indonesian Army Training and Education Command (Kodiklat TNI AD) after the transfer of command and control (alih kodal). The questionnaire was compiled based on indicators from each research variable, namely supervision ($X_1$), control ($X_2$), and the performance of planning and budget officials ($Y$), which had been formulated based on relevant previous theories and research. The data collection instrument was developed using a five-point Likert scale to measure the respondents' level of agreement with the statements presented, ranging from strongly disagree (1) to strongly agree (5). Before being used in the main study, the instrument was first tested for validity and reliability through a limited trial to ensure that each statement item was able to measure the indicators accurately and consistently. The results of this instrument testing formed the basis for refining the questionnaire so that it could produce valid and reliable data in answering the research objectives.

Table 4. Operationalization of Variables

| Variable Concept | Indicator | Scale |
|---|---|---|
| **Supervision ($X_1$)** is a way for an organization to achieve effective and efficient performance, and further support the realization of the organization's vision and mission (KBBI, 2025). | Training has a significant positive effect on employee performance. | Interval |
| | Discipline has a significant positive effect on employee performance. | |
| | Supervision simultaneously has a significant positive effect on employee performance. | |
| **Control ($X_2$)** is a management control system as a tool for obtaining data to help coordinate the process of planning and control decisions in an organization (Hoque, 1994) | Feedback control system. | Interval |
| | Forward control system. | |
| | Preventive control system. | |
| **The performance of planning and budgeting officials ($Y$)** is the behavior exhibited by an | Motivation and work environment partially affect job satisfaction. | Interval |
| | Motivation, work environment, and job | |

| Variable Concept | Indicator | Scale |
|---|---|---|
| employee when performing certain tasks assigned by the employer. It is related to the output produced by an individual in an organization (Kalogiannidis, 2020). | satisfaction partially affect employee performance. | |
| | Motivation directly and indirectly through job satisfaction on employee performance. | |
| | Work environment directly and indirectly through job satisfaction on employee performance. | |

Source: Researcher, 2025

## Data Analysis Techniques

Data analysis techniques in this study were used to process and interpret data obtained from questionnaires distributed to respondents in order to answer the research questions and test the hypotheses that had been established. The analysis process was carried out using a quantitative approach with the help of statistical software to ensure accurate and objective results (Sugiyono, 2019). The following are the data analysis techniques used in this study.

1. **Descriptive tests** are used to obtain an overview of the data through minimum, maximum, total, average, standard deviation, variance, skewness, and kurtosis values.
2. **Validity tests** are conducted to ensure that each questionnaire item measures what it is supposed to measure, with $r_{calculate} > r_{table}$ indicating a valid item.
3. **Reliability tests** aim to test the consistency of measurement tools, with $Cronbach's\ Alpha > r_{table}$ indicating a reliable instrument.
4. **Normality tests** aim to determine whether the data is normally distributed, with the criterion $Sig. > 0.05$ indicating that the data is normally distributed.
5. **Heteroscedasticity test** aims to determine whether the independent variables have the same residual variance, with $Sig. > 0.05$ indicating no heteroscedasticity.
6. **Multicollinearity test** is used to ensure that there is no high correlation between independent variables, with the criteria $VIF < 10.00$ and $Tolerance > 0.10$.
7. **Partial $t$ test** is performed to determine the extent of the influence of each independent variable individually on the dependent variable, with a criterion of $Sig. < 0.05$ indicating a significant influence.
8. **Simultan $F$ test** is used to determine whether the independent variables collectively have a significant effect on the dependent variable, with a criterion of $Sig. < 0.05$ indicating a significant simultaneous effect.
9. **Regression, Correlation, and Determination tests** are used to determine the effect of independent variables on dependent variables, the strength of the relationship between variables, and the contribution of independent variables in explaining dependent variables. The following is the regression equation:

$$Y = a + b_1X_1 + b_2X_2$$

correlation coefficient:

$$r = \frac{\sum_{i=1}^{n}(X_i - \bar{X})(Y_i - \bar{Y})}{\sqrt{\sum_{i=1}^{n}(X_i - \bar{X})\sqrt{\sum_{i=1}^{n}(Y_i - \bar{Y})^2}}}$$

and coefficient of determination $r^2$.

## IV. RESEARCH RESULTS AND DISCUSSION

### Research Results

From 42 respondents, data on the characteristics of the Indonesian Army Training and Education Command Planning and Budgeting Officers was obtained. The characteristics measured were based on the following factors: unit, gender, rank, length of service, age, and highest level of education. The results of this study show the following characteristics of the respondents:

1. Unit. The unit with the most respondents was Pusdikkav (6 people or 14.29%), followed by Pusdikhub (4 people or 9.52%), and Pusdikku, Makodiklatad, Pusdikkowad, and Puslatpur with 3 people each (7.14%). Several other units such as Pusdikjas, Pusdikkes, Pusdikzi, Poltekad, Pusdikajen, and Pusdikpal only contributed 1 respondent (2.38%). This distribution shows a fairly broad representation of various units under Kodiklat TNI AD, thus supporting a comprehensive overview of the supervision, control, and performance of planning and budget officials.
2. Gender. From the total 42 respondents, the majority were male, numbering 34 people (80.95%), while women numbered 8 people (19.05%). This shows that the planning and budgeting functions within the Indonesian Army's Kodiklat are still dominated by men, but the participation of women, which reached almost 20%, reflects the contribution and inclusive role of women in the organizational structure.
3. Rank. The majority of respondents were first officers, with captains making up the largest proportion at 10 people (23.81%), followed by first lieutenants at 7 people (16.67%) and second lieutenants at 6 people (14.29%). Middle-ranking officers were also present, namely 2 Lieutenant Colonels (4.76%) and 4 Majors (9.52%), as well as non-commissioned officers and enlisted personnel such as 3 Sergeants and 3 Privates (7.14%). This composition shows cross-level involvement, from technical implementers to policy makers, in the planning and budgeting system, and illustrates that supervision and control are influential at all levels of the organization.
4. Length of Service. A total of 21 respondents (50.00%) had 2–5 years of service, indicating that the majority of planning and budget officials were in the middle phase of their careers with sufficient experience but still open to development. A total of 11 people (26.19%) had worked for less than 2 years, reflecting the presence of new personnel due to rotation or assignment, while 10 people (23.81%) had worked for more than 5 years, indicating the presence of experienced personnel who had the potential to become role models. This composition reflected a balanced and representative distribution of work experience.
5. Age. The majority of respondents were in the 41–50 age range, totaling 17 people (40.48%), indicating a predominance of productive age groups with a high level of work experience maturity. Ten respondents (23.81%) were under 30 years old, reflecting regeneration and the involvement of young personnel, while the 30–40 age group comprised 8 people (19.05%) and respondents over 50 years old numbered 7 people (16.67%). This composition reflects age diversity, providing a comprehensive picture of perceptions and attitudes regarding supervision, control, and performance.
6. Highest Level of Education. The majority of respondents had a high school education, with 25 respondents (59.52%) indicating that most planning and budgeting officials within the Indonesian Army Training and Education Command (Kodiklat TNI AD) had a secondary education background. Fourteen respondents (33.33%) had a D4/S1 degree, reflecting significant representation from the higher education group. Meanwhile, there

were 2 respondents (4.76%) with a master's degree and 1 respondent (2.38%) with a D1–D3 degree. This composition shows diversity in educational levels, although high school graduates still dominate.

## Analysis of Research Results

### a. Descriptive Test

Table 5. Descriptive Test Results

**Descriptive Statistics**

| | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | | Kurtosis | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X1 | 42 | 1,95 | 3,05 | 5,00 | 4,2690 | ,40978 | ,168 | -,390 | ,365 | ,779 | ,717 |
| X2 | 42 | 2,00 | 3,00 | 5,00 | 4,3729 | ,42527 | ,181 | -,681 | ,365 | 1,268 | ,717 |
| Y | 42 | 2,07 | 2,93 | 5,00 | 4,3474 | ,43758 | ,191 | -,437 | ,365 | 1,171 | ,717 |
| Valid N (listwise) | 42 | | | | | | | | | | |

Source: SPSS, 2025

Based on the table, it appears that there were 42 respondents in the study. The results of the descriptive test explain that:

1. Supervision variable $(\mathbf{X_1})$. Mean $(\overline{X_1})$4.2690 indicates that respondents' perceptions of supervision are in the high category, close to the maximum value of 5. Standard Deviation $(s_{X_1})$: 0.40978 indicates that the level of variation in respondents' perceptions of supervision is relatively low and consistent. Skewness $(\alpha_3)$: -0.390 indicates that the data distribution is slightly skewed to the right (left-skewed), but still within normal limits (between -1 and +1). Kurtosis $(\alpha_4)$: 0.779 indicates that the data distribution is fairly close to normal because it is around the value of 0 (mesokurtic distribution).
2. Control Variable $(\mathbf{X_2})$. Mean $(\overline{X_2})$: 4.3729 indicates that the perception of control is in the high category, even slightly higher than $X_1$. Standard Deviation $(s_{X_2})$: 0.42527 indicates that the data distribution is stable and not too scattered. Skewness $(\alpha_3)$: -0.681 shows a slightly left-skewed distribution, but still within reasonable limits. Kurtosis $(\alpha_4)$: 1.268 indicates a distribution slightly higher than normal (leptokurtic), which means that the data is centered around the mean.
3. Performance Variable $(\mathbf{Y})$. Mean $(\overline{Y})$: 4.3474 indicates that the assessment of employee performance is also relatively high. Standard Deviation $(s_Y)$: 0.43758 Indicates that respondents' perceptions of performance are fairly homogeneous. Skewness $(\alpha_3)$: -0.437 explains that the distribution is slightly skewed to the right, but within normal limits. Kurtosis $(\alpha_4)$: 1.171 indicates that the distribution is slightly sharper than normal (leptokurtic), which means that most values are close to the mean.

b. Validity Test

Table 6. Results of the Validity Test

| $P_i$ | $r_{Calculate}$ | $P_i$ | $r_{Calculate}$ | $P_i$ | $r_{Calculate}$ |
|---|---|---|---|---|---|
| $P_1$ | 0.624 | $P_{21}$ | 0.715 | $P_{36}$ | 0.814 |
| $P_2$ | 0.774 | $P_{22}$ | 0.596 | $P_{37}$ | 0.787 |
| $P_3$ | 0.708 | $P_{23}$ | 0.750 | $P_{38}$ | 0.790 |
| $P_4$ | 0.517 | $P_{24}$ | 0.750 | $P_{39}$ | 0.704 |
| $P_5$ | 0.760 | $P_{25}$ | 0.704 | $P_{40}$ | 0.693 |
| $P_6$ | 0.531 | $P_{26}$ | 0.777 | $P_{41}$ | 0.813 |
| $P_7$ | 0.708 | $P_{27}$ | 0.738 | $P_{42}$ | 0.785 |
| $P_8$ | 0.677 | $P_{28}$ | 0.826 | $P_{43}$ | 0.884 |
| $P_9$ | 0.523 | $P_{29}$ | 0.743 | $P_{44}$ | 0.822 |
| $P_{10}$ | 0.751 | $P_{30}$ | 0.738 | $P_{45}$ | 0.799 |
| $P_{11}$ | 0.809 | $P_{31}$ | 0.812 | $P_{46}$ | 0.684 |
| $P_{12}$ | 0.833 | $P_{32}$ | 0.735 | $P_{47}$ | 0.815 |
| $P_{13}$ | 0.844 | $P_{33}$ | 0.776 | $P_{48}$ | 0.760 |
| $P_{14}$ | 0.699 | $P_{34}$ | 0.819 | $P_{49}$ | 0.804 |
| $P_{15}$ | 0.799 | $P_{35}$ | 0.805 | $P_{50}$ | 0.831 |
| $P_{16}$ | 0.784 | | | | |
| $P_{17}$ | 0.772 | | | | |
| $P_{18}$ | 0.835 | | | | |
| $P_{19}$ | 0.765 | | | | |
| $P_{20}$ | 0.808 | | | | |

Source: SPSS, 2025

Based on the results of the Validity Test on 50 statement items ($P_1$ to $P_{50}$), all items showed a calculated $r_{calculate}$ greater than the $r_{table}$ of 0.304 (with a total of N = 42 respondents and a significance level of 5%). The $r_{calculate}$ Values obtained ranged from 0.517 to 0.884, which means that all statement items were declared valid. The item with the highest validity value was $P_{43}$ at 0.884, which indicates that this item has a very strong measuring power for the intended variable construct. Meanwhile, the item with the lowest validity value was $P_4$ at 0.517, but it was still above the specified minimum limit, so it remained valid. The majority of items had validity values above 0.7, reflecting that the quality of the research instrument was very good. Thus, all items in the questionnaire were valid for measuring the research variables.

c. Reliability Test

Table 7. Results of the Reliability Test

| $P_i$ | Cronbach's Alpha if Item Deleted | $P_i$ | Cronbach's Alpha if Item Deleted | $P_i$ | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|---|
| $P_1$ | .951 | $P_{21}$ | .942 | $P_{36}$ | .951 |
| $P_2$ | .949 | $P_{22}$ | .945 | $P_{37}$ | .951 |
| $P_3$ | .950 | $P_{23}$ | .941 | $P_{38}$ | .951 |
| $P_4$ | .954 | $P_{24}$ | .941 | $P_{39}$ | .954 |
| $P_5$ | .949 | $P_{25}$ | .942 | $P_{40}$ | .953 |
| $P_6$ | .952 | $P_{26}$ | .940 | $P_{41}$ | .951 |
| $P_7$ | .950 | $P_{27}$ | .941 | $P_{42}$ | .951 |
| $P_8$ | .950 | $P_{28}$ | .939 | $P_{43}$ | .949 |
| $P_9$ | .953 | $P_{29}$ | .941 | $P_{44}$ | .950 |
| $P_{10}$ | .949 | $P_{30}$ | .941 | $P_{45}$ | .951 |
| $P_{11}$ | .948 | $P_{31}$ | .939 | $P_{46}$ | .954 |

| | | | | | |
|---|---|---|---|---|---|
| $P_{12}$ | .948 | $P_{32}$ | .941 | $P_{47}$ | .951 |
| $P_{13}$ | .948 | $P_{33}$ | .940 | $P_{48}$ | .953 |
| $P_{14}$ | .950 | $P_{34}$ | .939 | $P_{49}$ | .951 |
| $P_{15}$ | .948 | $P_{35}$ | .939 | $P_{50}$ | .950 |
| $P_{16}$ | .949 | | | | |
| $P_{17}$ | .949 | | | | |
| $P_{18}$ | .948 | | | | |
| $P_{19}$ | .949 | | | | |
| $P_{20}$ | .948 | | | | |

Source: SPSS, 2025

Based on the results of the Reliability Test using Cronbach's Alpha technique, the Cronbach's Alpha if Item Deleted value for each statement item ($P_1$ to $P_{50}$) was in the range of 0.939 to 0.954. This indicates that if one item is deleted, the Alpha value will not decrease significantly, but will remain above the minimum reliability threshold of 0.70 (Ghozali, 2018). This very high overall Cronbach's Alpha value reflects that all items in the instrument have excellent internal consistency and are reliable. In other words, all items are able to consistently measure the same construct and can be relied upon for use in research. None of the items showed an alpha value that indicated the need for deletion or revision. Thus, the research instrument used in this study proved to be reliable and trustworthy in measuring the influence of supervision and control on the performance of planning and budgeting officials in the Indonesian Army Training and Education Command (Kodiklat TNI AD).

## d. Normality Test

Table 8. Results of Normality Test

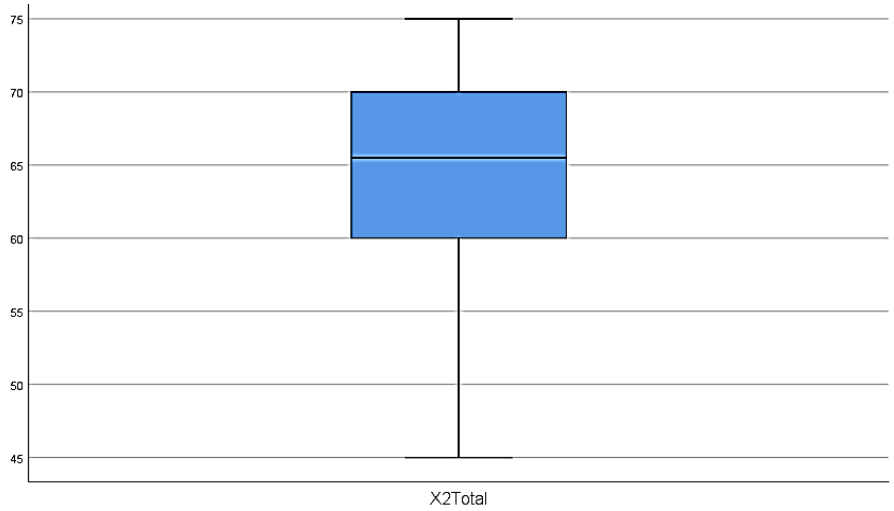
**One-Sample Kolmogorov-Smirnov Test**

| | | X1Total | X2Total | Ytotal |
|---|---|---|---|---|
| N | | 42 | 42 | 42 |
| Normal Parameters[a,b] | Mean | 85,38 | 65,60 | 65,21 |
| | Std. Deviation | 8,196 | 6,375 | 6,561 |
| Most Extreme Differences | Absolute | ,099 | ,142 | ,118 |
| | Positive | ,089 | ,096 | ,097 |
| | Negative | -,099 | -,142 | -,118 |
| Test Statistic | | ,099 | ,142 | ,118 |
| Asymp. Sig. (2-tailed) | | ,200[c,d] | ,032[c] | ,154[c] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS, 2025

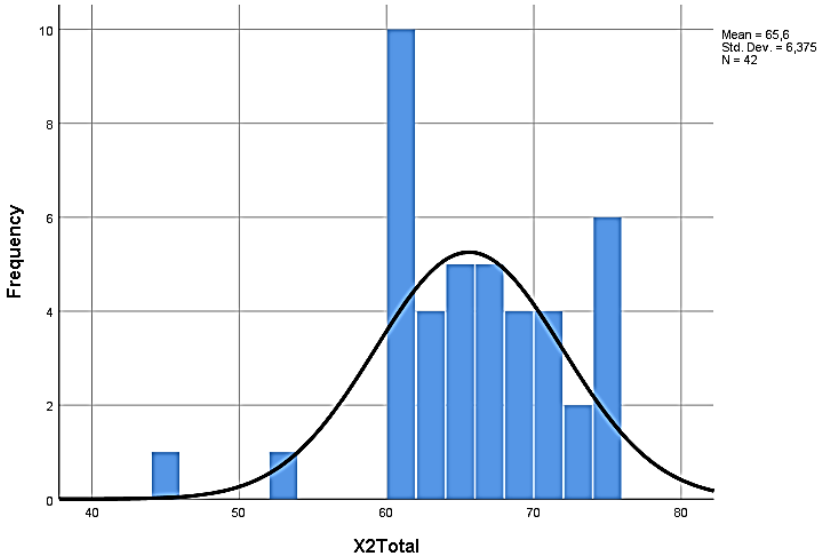
Based on the results of the One-Sample Kolmogorov-Smirnov Test, variables $X_1$ and $Y$ has significance values of 0.200 and 0.154 (> 0.05), respectively, and are therefore normally distributed. Meanwhile, variable $X_2$ has a significance value of 0.032 (< 0.05), so it is not normally distributed. To overcome this, measures such as outlier identification and data transformation are required. Next, a box plot is displayed to detect outliers in $X_2$.




Picture 9. *Boxplot Outlier* $X_2$

Source: SPSS, 2025

Based on the boxplot of the variable $X_2$ outliers were found visually, as there were no data points outside the lower and upper limits (whiskers). However, the results of the previous Normality Test show that the variable $X_2$ is not normally distributed, with a significance value of 0.032 (< 0.05), so the non-conformity to the normal distribution is likely not caused by outliers, but rather by the shape of the data distribution, which tends to be asymmetrical or skewed. Therefore, it is recommended to proceed to the data transformation stage, such as using logarithms, square roots, or Box-Cox transformations, to correct the distribution and fulfill the normality assumption before further statistical analysis is performed. Next, a histogram graph of $X_2$ will be presented.




Picture 10. Histogram of $X_2$

Source: SPSS, 2025

Based on the histogram of the variable $X_2$, distribution, it can be seen that the data is not symmetrically distributed and tends to be negatively skewed, although not too extreme. To overcome this irregular distribution and meet the assumption of normality, the recommended type of data transformation is the square transformation, because it is effective in correcting left-skewed distributions. However, before applying it, it is necessary to retest the normality of the residuals after transformation to ensure the effectiveness of the correction.

The following presents the results of the Normality Test on the residuals after data transformation.

Table 11. Residual Normality Test Results

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 42 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | 2,74023151 |
| Most Extreme Differences | Absolute | ,079 |
| | Positive | ,068 |
| | Negative | -,079 |
| Test Statistic | | ,079 |
| Asymp. Sig. (2-tailed) | | ,200[c,d] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS, 2025

Based on the results of the One-Sample Kolmogorov-Smirnov Test on Unstandardized Residuals, a significance value of 0.200 (p > 0.05). was obtained. This indicates that the residuals from the regression model are normally distributed. The normality of residuals is one of the important assumptions in linear regression analysis, and the fulfillment of this assumption indicates that the model used has met the requirements for random and symmetric error distribution. Next, the Normality Test on $X_2$ will be checked after data transformation.

Table 12. Transformation Normality Test Results of $X_2$

**One-Sample Kolmogorov-Smirnov Test**

| | | Trans_X2 |
|---|---|---|
| N | | 42 |
| Normal Parameters[a,b] | Mean | 4,8998 |
| | Std. Deviation | ,63761 |
| Most Extreme Differences | Absolute | ,135 |
| | Positive | ,135 |
| | Negative | -,103 |
| Test Statistic | | ,135 |
| Asymp. Sig. (2-tailed) | | ,053[c] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: SPSS, 2025

Based on the results of the Kolmogorov-Smirnov Normality Test on the Trans_X2 variable (the result of the $X_2$ data transformation), it is known that the Asymp. Sig. (2-tailed) value is 0.053. Because this significance value is greater than 0.05, it can be concluded that the $X_2$ the transformation data is normally distributed. Thus, this variable meets one of the basic assumptions in linear regression analysis, namely the assumption of data normality. This indicates that the transformation technique used has successfully overcome the problem of abnormal distribution in the previous $X_2$ data.

e. Multicollinearity Test

Table 13. Multicollinearity Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 2,668 | 4,728 | | ,564 | ,576 | | |
| | X1Total | ,110 | ,106 | ,137 | 1,035 | ,307 | ,255 | 3,929 |
| | X2Total | ,811 | ,136 | ,788 | 5,941 | ,000 | ,255 | 3,929 |

a. Dependent Variable: Ytotal

Source: SPSS, 2025

Based on the table above, the Multicollinearity Test is shown through the Tolerance and Variance Inflation Factor (VIF) values. It is known that both independent variables, namely X1Total (Supervision) and X2Total (Control), have a Tolerance value of 0.255 and a VIF of 3.929. Because the Tolerance value is > 0.10 and the VIF value is < 10.00, it can be concluded that there are no symptoms of multicollinearity between the independent variables in this regression model. This means that variables $X_1$ and $X_2$ do not excessively influence each other in explaining the dependent variable ($Y$), so the regression model is suitable for use.

f. Heteroscedasticity Test

Table 14. Heteroscedasticity Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | ,698 | 2,898 | | ,241 | ,811 |
| | X1Total | -,114 | ,065 | -,527 | -1,745 | ,089 |
| | X2Total | ,169 | ,084 | ,609 | 2,017 | ,051 |

a. Dependent Variable: Abs_RES

Source: SPSS, 2025

Based on the results of the Heteroscedasticity Test shown in the table above, it is known that the significance value for the X1Total (Supervision) variable is 0.089 and for the X2Total (Control) variable is 0.051. Since both significance values are greater than the significance limit of 0.05 (although $X_2$ is close), it can be concluded that there are no symptoms of heteroscedasticity in this regression model. In other words, the residual distribution is constant (homoscedastic), so that the regression model meets the classical assumptions and the regression analysis results can be said to be valid.

g. Partial ***t*** Test

Table 15. Partial ***t*** Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 2,668 | 4,728 | | ,564 | ,576 |
| | X1Total | ,110 | ,106 | ,137 | 0,035 | ,007 |
| | X2Total | ,811 | ,136 | ,788 | 5,941 | ,000 |

a. Dependent Variable: Ytotal

Source: SPSS, 2025

Based on the results of the $t$ test in the table above, it is known that variable $X_1$ (Supervision) has a significance value of 0.007 < 0.05, and variable $X_2$ (Control) has a significance value of 0.000 < 0.05. This indicates that both variables partially have a significant effect on variable $Y$ (Performance of Planning and Budgeting Officials). The regression coefficient value for variable $X_1$ is 0.110 with a $t$ value of 1.035, while for $X_2$ it is 0.811 with a t value of 5.941. Thus, it can be concluded that control $(X_2)$ has a stronger influence than supervision $(X_1)$ on improving the performance of planning and budget officials within the Indonesian Army's Kodiklat.

### h. Simultaneous $F$ Tets

Table 16. Simultaneous $F$ Test Results

**ANOVA**[a]

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1457,208 | 2 | 728,604 | 92,299 | ,000[b] |
| | Residual | 307,864 | 39 | 7,894 | | |
| | Total | 1765,071 | 41 | | | |

a. Dependent Variable: Ytotal
b. Predictors: (Constant), X2Total, X1Total
Source: SPSS, 2025

Based on the results of the Simultaneous $F$ Test shown in the ANOVA table, an $F$ value of 92.299 was obtained with a significance level (Sig.) of 0.000. Since the significance value is less than 0.05 (0.000 < 0.05), it can be concluded that simultaneously, the Supervision $(X_1)$ and Control $(X_2)$ variables have a significant effect on the Performance of Planning and Budgeting Officials $(Y)$ in the Indonesian Army Training and Education Command (Kodiklat TNI AD) environment. These results indicate that the regression model used in this study is valid and can explain the relationship between the independent and dependent variables as a whole.

### i. Regression Test

Based on the results of the partial t-test, the following linear regression equation was obtained:

$$Y = 0.110X_1 + 0.811X_2 + 2.668$$

with the following interpretation:

1) **Constant** (2.668): If the Supervision $(X_1)$ and Control $(X_2)$ variables are zero, then the Performance of Planning and Budgeting Officials $(Y)$ is estimated to be 2.668. In practical terms, this constant describes the baseline value of performance before being influenced by supervision and control.
2) **Coefficient $(X_1)$** (0.110): Each one-unit increase in the Supervision Variable $(X_1)$, assuming the Control Variable $(X_2)$ remains constant, will increase the Performance value $(Y)$ by 0.110 units. However, its significance value (Sig. = 0.007) indicates that its effect is statistically significant at the 5% level.
3) **Coefficient $(X_2)$** (0.811): Each unit increase in the Control Variable $(X_2)$, assuming Supervision $(X_1)$ remains constant, will increase Performance $(Y)$ by 0.811 units. With a significance value (Sig. = 0.000), the effect is also statistically significant.

Table 17. Regression Test Results

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,909[a] | ,826 | ,817 | 2,810 |

a. Predictors: (Constant), X2Total, X1Total
b. Dependent Variable: Ytotal

Source: SPSS, 2025

Based on the Model Summary output, the coefficient of determination (R Square) value obtained is 0.826, which means that 82.6% of the dependent variable $Y$ (performance of planning and budgeting officials) can be explained by two independent variables, namely $X_1$ (supervision) and $X_2$ (control). The remaining 17.4% is explained by other factors outside the model. The Adjusted R Square value of 0.817 shows that after adjusting for the number of variables and samples, the model still has strong predictive power. The correlation value (R) of 0.909 shows a very strong relationship between the independent and dependent variables. Thus, the regression model used is very good at explaining the variability in the performance of planning and budget officials.

## Discussion of Research Results

### a. Overview of the Level of Supervision, Control, and Performance of Planning and Budgeting Officials at the Indonesian Army Training and Education Command

The descriptive test results show that the three variables, namely Supervision $(X_1)$, Control $(X_2)$, and Performance $(Y)$ have high average scores of 4.2690, 4.3729, and 4.3474, respectively. This indicates that respondents have a good perception of the implementation of Supervision, Control, and Performance within the Indonesian Army Training and Education Command. The distribution of answers is relatively homogeneous with a low standard deviation, and the data tends to be normally distributed based on skewness and kurtosis values. The validity of all questions met the requirements, with $r_{calculate} > r_{table}$, while reliability was also high with Cronbach's Alpha if Item Deleted > 0.60, indicating that this research instrument was valid and consistent.

The regression model has satisfied all Classical Assumption Tests. The data is normally distributed after transformation, there is no multicollinearity (VIF < 10, Tolerance > 0.1), and it is free from heteroscedasticity (Sig. > 0.05). Hypothesis testing shows that both partially and simultaneously, Supervision and Control have a significant effect on Performance. The resulting regression equation is $Y = 0.110X_1 + 0.811X_2 + 2.668$, which means that an increase in the variables $X_1$ and $X_2$ will lead to an increase in $Y$. The coefficient of determination $R^2$ of 0.826 indicates that 82.6% of the variation in Performance can be explained by Supervision and Control, with a very strong relationship ($R$ = 0.909) and a good level of prediction model accuracy (*Adjusted* $R^2$ = 0.817).

### b. The Effect of Supervision $(X_1)$ on the Performance $(Y)$ of Planning and Budgeting Officials at the Indonesian Army Training and Education Command

The results of this study indicate that Supervision $(X_1)$ has a significant effect on the Performance $(Y)$ Pe of Planning and Budgeting Officials at the Indonesian Army Training and Education Command, which means that the better the supervision, the higher the performance of the relevant officials. In a military environment, strict, structured, and consistent supervision is essential to ensure efficiency, compliance, and increased individual accountability for tasks. These findings are in line with the research by Prasetyo and Kurniawan

(2021), which states that internal supervision has a positive effect on the accountability and performance of public sector employees, as well as Fitriani and Ahmad (2023), who emphasize that effective supervision increases work motivation and output quality. In addition, Wahyuni and Santoso (2022) add that a transparent supervision system can encourage a results-oriented work ethic and organizational culture.

### c. The Effect of Control ($X_2$) on the Performance ($Y$) Peja of Planning and Budgeting Officers at Kodiklat TNI AD

The research results show that Control ($X_2$) has a significant effect on the Performance ($Y$) of Planning and Budgeting Officers at Kodiklat TNI AD, indicating that the more effective the control system applied, the higher the quality and accountability of the officers' performance. In the military context, control plays an important role in ensuring that all activities run according to procedures, efficiently, and free from deviations. These findings are in line with Nurcahyani and Ismail (2021), who stated that a strong internal control system improves employee performance through evaluation and corrective actions, as well as Setiawan and Pramudito (2023), who emphasized the importance of managerial control in organizational efficiency and discipline. Rahayu and Putra (2022) also added that effective control fosters responsibility, transparency, and accountability in task implementation within the organizational environment.

### d. The Effect of Supervision ($X_1$) and Control ($X_2$) Simultaneously on the Performance ($Y$) of Planning and Budgeting Officers at Kodiklat TNI AD

The simultaneous test results show that the variables of Supervision and Control together have a significant effect on the Performance of Planning and Budgeting Officers at Kodiklat TNI AD. The combination of both plays an important role in ensuring the efficiency and accountability of task implementation, where supervision ensures compliance with procedures and control keeps activities on track. This finding is reinforced by Novita and Ristanti (2021), who stated that the synergy of supervision and control improves the performance of public sector employees, as well as Lestari and Saputra (2022), who emphasized its contribution to program accuracy and budget efficiency. In the military structure, as explained by Kusuma and Fadilah (2023), supervision and control are important pillars in shaping a disciplined work culture and supporting organizational success, thus the integration of both becomes a key factor in improving officer performance.

## Acknowledgments

The author sincerely thanks the entire Academic Community of the Master of Management Study Program at Jenderal Achmad Yani University, the Planning and Budget Officials within the Kodiklat TNI AD environment, the extended family, and all parties who have provided support and contributions to the smooth implementation of this research.

## V. CONCLUSION AND SUGGESTIONS

### Conclusion

The conclusion of this study is compiled based on the results of data analysis and the discussion that has been conducted previously. This conclusion reflects the main findings related to the general overview of variables, as well as the influence between supervision, control, and the performance of planning and budgeting officials within the Kodiklat TNI AD environment. The points of conclusion that can be drawn from this study are as follows:

1. Overview of the Level of Supervision, Control, and Performance of Planning and Budgeting Officials at Kodiklat TNI AD

The level of supervision, control, and performance of planning and budgeting officials within Kodiklat TNI AD is categorized as high. This is reflected by the average values of the three variables exceeding 4 on the Likert scale, as well as data distribution that tends to be normal and homogeneous. This means that respondents have a positive perception of the supervision and control processes carried out, and the performance assessment has been optimal.

2. The Influence of Supervision $(X_1)$ on the Performance $(Y)$ of Planning and Budgeting Officials at Kodiklat TNI AD

Based on the Partial $t$ Test, the Supervision Variable $(X_1)$ has a significant effect on the Performance $(Y)$ of planning and budgeting officials. This indicates that the better the implementation of the supervision function, the higher the quality of the officials' performance. Thus, supervision becomes an important factor that can drive the effectiveness of task execution within Kodiklat TNI AD.

3. The Influence of Control $(X_2)$ on the Performance $(Y)$ of Planning and Budgeting Officials at Kodiklat TNI AD

Partial test results also show that the Control Variable $(X_2)$ me has a more dominant and significant influence on Performance $(Y)$. This indicates that an effective control system, whether in the form of feedback, prevention, or forward control, plays a crucial role in improving the accountability and work output of planning and budgeting officials at Kodiklat TNI AD.

4. The Effect of Supervision $(X_1)$ and Control $(X_2)$ simultaneously, on the Performance $(Y)$ of Planning and Budgeting Officers at Kodiklat TNI AD

The simultaneous $F$ test shows that supervision and control together have a significant effect on the officers' performance. These two variables contribute 82.6% to explaining the Performance Variable $(Y)$, which means that their combination is capable of forming a strong and integrated management system to support the achievement of optimal performance in military organizations such as Kodiklat TNI AD.

## Suggestions

After concluding the results of this study, the author presents several suggestions that are hoped to be considered by the relevant parties. These suggestions are aimed at improving the effectiveness of supervision and control, as well as encouraging more optimal performance from planning and budgeting officials within the Kodiklat TNI AD environment. The following are suggestions provided by the author.

1. Strengthening the Internal Supervision System. Kodiklat TNI AD needs to implement a more structured and sustainable internal supervision system so that every stage of planning and budgeting can be monitored and controlled according to organizational objectives.
2. Utilization of Information Technology. Supervision and control will be more effective if supported by a digital system based on information technology that can provide planning and budget realization data in real-time, enabling faster and more accurate evaluation processes.
3. Risk-Based Supervision. In the context of Kodal transfer, which may cause organizational dynamics, supervision needs to focus on areas with high-risk potential, so that resource use is more targeted and prevents irregularities.

4. Improvement of Coordinative Communication. Effective communication is required between planning officials, budgeting officials, and related work units to avoid overlap or misunderstandings in the planning and budget implementation process.
5. Personnel Training and Development. Codal transfer has the potential to bring changes in organizational structure and work mechanisms. Therefore, continuous training is very important to improve the competence of officials in aspects of supervision, control, and understanding of new regulations.
6. Periodic Evaluation and Monitoring. Periodic evaluation and monitoring need to be conducted to identify weaknesses in the supervision and control system, as well as to develop improvement strategies that are adaptive to organizational dynamics.
7. Participatory Supervision. The involvement of all personnel in the supervision process needs to be strengthened to increase a sense of ownership, awareness, and shared responsibility in realizing organizational performance that is transparent, accountable, and results-oriented.

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