## Paper 4

by Indrawati Yuhertiana

**Submission date:** 27-Nov-2019 02:29PM (UTC+0700)

**Submission ID**: 1222718432

File name: Yuhertiana\_Paper\_4.pdf (317.7K)

Word count: 5882

Character count: 34012

# RELIGACIÓN Revista de Ciencias Sociales y Humanidades ISSN 2477-9083



**NÚMERO ESPECIAL** 



Revista de Ciencias Sociales y Mumanidades Vol. 4 · Nº 17 · Número Especial Julio 2019 ISSN 2477-9083

Religación. Revista de Ciencias Sociales y Humanidades es una revista académica de periodicidad trimestral, editada por el Cerero de Investigaciones en Ciencias Sociales y Humanidades desde América Latina.

Es una revista arbitrada con sede en Quito, Ecuador y que maneja áreas que tienen relación con la Gencia Política, Educación, Religión, Filosofía, Antropología, Sociología, Historia y otras afines, con un enfoque latinoamericano. Está orientada a profesionales, investigadores, profesores y estudiantes de las diversas ramas de las Ciencias Sociales. Humanidades.

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Religación, Revista de Ciencias Sociales y Humanidados - Quito, Equador, Centro de Inwell gatteres en Ciencias Sociales y Hamandades desde América Letina, 2029

mero - Marzo 2009

Trimestral - marco, jump, septiembre, diciembre ISSN: 2477-9083

1. Clendas Sociales, 2 Humanidades, 3 América Catina

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#### Correspondencia

Molles N49-59 y Olives Código Postar: 170515 Quito, Equador

H5931 984030751 (00593) 25124275

info@religacion.com http://revista.religacion.com www.religacion.com





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#### Participative budgeting, society culture, dysfunctional behavior and public satisfaction: in sumenep district, Madura Island

Presupuesto participativo, cultura de la sociedad, comportamiento disfuncional y satisfacción del público: en el distrito de sumeneo. Isla Madura

Nudiyals Masitha Sani?

University of Kristen Satya Wacana - INDONESIA intivusama fficiow.edu

Indepenti Yohericos

University of Kristen Satya Wacana - INDONESSA

Dwi Subartini\*

University of Kristen Satys Wacana - INDONESIA

dwie\_upo12@yaboo.co.id

#### ABSTRACT

This study investigate the sole of dysfunctional behavior in mediating, the participation of public budgeting and culture on service performance, in case of planning phase at budgetary government cycle. It took place in people of Sumesep region of Madura Island, Indonesia. This study is a quantitative research, the purpose is to explain the causal relationship between research variables, so this study explains the influence of participative and societybased budgeting on the performance-satisfaction of the service, either directly or indirectly through dysfunctional behavioral variables. Dysfunctional behavior is not a mediation of participatory budgeting relationships with service performance satisfaction, but is able to mediate society cultural relationships with satisfactory performance of services even in the presence of high society can improve service performance over services through high dynfunctional behavior.

Keywords: participative budgeting, culture, dyefunctional behavior, people satisfaction

#### RESUMEN

Este estadio investiga el papel del coraportamiento disfuncional en la mediación de la participación del presupuesto público y la cultura en el desempeto del servicio, en caso de una fase de planificación en el ciclo presupuestario del gobierno. Tuvo lugar en la población de la región de Sumeneo, en la isla de Madura, Indonesia. Este estudio es una investigación cuantitativa, el propósito es explicar la relación causal entre las variables de investigación, por lo que este estudio explica la influencia del presupuesto participativo y basado en la sociodad en la satisfacción con el desempeño del servicio, ya sea directa o indirectamente a través de variables conductuales disfuncionales. El comportamiento disfuncional no es una modiación de las relaciones de presupueno participativo con la satisfacción del desempetro del servicio, si no que es capue de modiar las relaciones culturales de la sociedad con un desempetro satisfactorio de los servicios, incluso en presencia de una alta sociedad puede mejonar el desempeño del servicio sobre los servicios a través de una conducta altamente disfuncional.

Palabras claves presupuesco participativo, cultura, comportamiento disfuncional, satisfacción de las personas,

Lourning Department, University of Renibangianan Masional "Meteran" Jawa Timus, Indonesia.

Recibido: 17/03/2019 Aceptado: 12/06/2019

#### RESUMO.

Este estudo investiga e papel do comportamento disfuncional na mediação da participação do orçamento público e da cultura no desempenho do serviço, no caso da fase de planejamento no ciclo orçamentário do governo. Ocorsou em pessoas da região de Sumerrep, na ilha de Madura, na Indonésia. Este estudo é ama pesquisa quantitativa, cujo objetivo é explicar a relação causal entre variáveis de posquisa, de modo que este casado explica a influência do orçamento participativo e baseado na sociedade sobre o desempenhosatisfação do serviço, direta ou indisetamente através de variáveis comportamentais disfuncionais. O comportamento disfuncional não é uma mediação dos relações de orçamento participativo com a satisfação do desempenho do serviço, mas é capat de mediar as relações culturais da sociedade com desempenho satisfações dos serviços, mesmo na presença da alta sociedade pode melhorar o desempenho do serviço sobre os serviços através de um comportamento disfuncional elevado.

Palaven-chave: oscarsono participativo, cultura, comportamento disfuncional, satisficate das pessoas

#### INTRODUCTION

The regional automorpy policy in Indonesia has brought fundamental changes to the relationship of local government (executive) with the Regional House of Representatives (DPRD) or legislative. This suggests that between the legislature and the executive the agency relationship occurs (Hallm, A., & Abdullah, S. 2006). This change also has implications for the growing number of legislative soles in public policy making, including regional budgeting.

Public sector budgeting is an instrument of accountability for the management of public funds and the implementation of programs financed from public money (Mardiasmo, 2005)... namely the state income and expenditure budget (APBO), and the Regional Revenue and Expenditure Budget (APBO), which is the regional budgeting. Budget planning stage is a very important stage because if its not effective and not oriented to goals performance then it will be able to thwart the achievement of organizational goals, and it requires considerable time, involving multiple parties or stakeholiders. Research at this stage usually investigates the budgeting process, whether its participative or considerable.

Many aspects emerged from the existence of regional financial reforms. However, the most common sportight for local financial managers is the fundamental charge in local budget management (APSD). The main concern is the existence of a new paradigm in the management of local budget (Halim, A. 2001). A paradigm that domainds greater accountability and transparency from budget management and with due regard to fairness and propriety principles.

The main aspect of budgeting reform is the change from traditional budget to performance budget (Rahaya, S., Ludigdo, U., & Didded Affandy, 2007). "Performance based budgeting direct link between allocating resources through the budget and performance in reaching stated objectives" (Diamond, J. 2003). "Performance budgeting can be broadly defined as any budget that presents information on what agencies have done or supect to do with the money provided" (Schick, A. 2007).

The fact is in Indonesia today many former and legislative reembers are convicted by court for reisusing APBD. This possibility is related to the mormous legislative role in budgeting, especially at the planning stage or the formulation of budget policy and budget approval. Alleged misulscation in the budget is because politicians have a personal interest in the budgeting (Keefes, P., & Khemani, S. 2005). The powerful state of the legislative causes the pressure on the executive to become even greater. The lower executive position from the legislative makes it difficult for executives to reject legislative economic adations in the allocation of resources that provide benefits for the legislative, thus causing the budget outcomes in the form of public services to be distorted and detrimental to the public. To explain the phenomenon of self-interest in public budgeting, agency theory can be used as a theoretical foundation.

The allocation of resources in the budget is distorted when politicians behave corruptly. This corrupt behavior is linked to opportunities for personal gain on projects to be financed with the budget, which

the allocation will be more for projects that are easily corrupted ( Mauro, P. 1998); (—. (1998), and provide political advantage for politicism (Reefer, P. & Khermani, S. 2003). It means, corruption and sent seeking activities in government affect the amount and composition of government spending.

Corruption is considered as a culture (Santosa, A. 2007). Corruption can occur at all levels of budgeting, from planning to payment of public funds (Walle, N. v. d. 2007). Corruption is politically occurring in the budgeting phase at which political decisions are very dominant, by diverting the ollocation of public resources. While corruption that occurs in the execution of the budget is called administrative corruption because administrative decisions are more dominant. Ultimately political corruption will lead to administrative corruption.

The formulation of the research problem is whether dysfunctional behavior can mediate the participation of budgeting and the culture of society on the service performance satisfaction at development planning stage — macresbang. The objectives of this study is to prove that dysfunctional behavior can mediate the participation of budgeting and culture of society on the service performance satisfaction at the stage of development planning — mustersbang.

This research is expected to reinforce the building of accounting science, especially accounting behavior in the public sector, in this case is the government. Thus it can explain various behavior-related phenomena that often occur in the cycle of government budgeting in psychology and sociology scope.

The Relationship of Participative Budgeting to Dysfunctional Behavior

The budget has a great impact on human behavior. The budget informs people about what to expect and when to implement. Budgets provide a limit on what to buy and how much to buy, even the budget can also limit the space for human movement.

Dysfunctional consequences can occur in this budgeting process, such as disturb, resistance, internal conflict and other behaviors (Suararra, I. W. 2010). Dysfunctional behavior is the behavior of individuals who are essentially at odds with the goals of the organization.

The Impact of Participative Budgeting on Improving Managerial Performance

There are many studies that have proven participative budgeting will increase the participation of the implementors, increase the level of aspiration and improve the movements that will ultimately bring a positive effect on managerial performance. However, to show this relationship, the researcher uses the approach described by Govindanajan to use a contingency approach by using behavioral variables that can support the relationship as interventing or moderating variables.

From some of the above research results show that participative budgeting leads to greater organizational commitment. With managers having a better understanding on choosing the necessary alternatives action in achieving the objectives thereby it also improving managerial performance. And there are many aspects of behavior that mediate the influence of participative budgeting on managerial performance as it has been explored in some of the findings conducted by the researchers. Hence the proposed hypothesis is:

H1: Participative budgeting has an influence on dysfunctional behavior.

Society Cultural Relationship to Dysfunctional Behavior

Organizational culture binds the amployees who work in it to behave in accordance with the existing organizational culture. If cultural values have become a guide in the creation of organizational rules, then the corporate culture will be able to contribute to organizational performance (Sheridan, J. E. 1992). It means that if the organizational culture is good then the performance of the organization will also be good.

These aspects can be either pleasure or displeasure, work situations, interactions with others and feelings of comfore about the job. So these factors gives a sense of autifaction to the individual and reake the individual work hurder and able to improve organizational performance. Lawler in Riski (2011), (Riski,

REDGACODA, VOLANY DI JANO 2011, pp. 381-681

M. 2011) states that there is a positive relationship between job satisfaction with the performance of public organizations. Research of Verzwatt (2009), (Verzwatt. 2009), which concluded that job satisfaction positively affects the performance of public organizations. Hence the proposed hypothesis is:

H2 : society culture has an influence on dysfunctional behavior.

Partisipative Budgeting Relationship to Service Performance Satisfaction

Budgeting participation in the budgeting process is also an effective approach to improving managerial motivation. With a high-level of participation it tends to encourage managers to be more active in understanding the budget (Archony and Govindanajan, 1995 in Fahrianta and Ghocali, 2002). (Fahrianta, R. Y., & Ghocali, I. 2002), and managers will have a good understanding when facing difficulties in the execution of the budget.

Brownell (1982), (Brownell, P. 1982), found that there was a positive and significant relationship between participative budgeting and managerial performance. Brownell and Meiness (1986), (Brownell, P. & Melanes, M. 1986), found that high participation in budgeting improved managerial performance. The budget that has been prepared has a role as a planner and as a performance criterion. Which is where the budget used as a corresol system to measure managerial performance (Schiff and Lewin, 1970 in Sandjito and Muthalter, 2007) (Sardjito, B., & Mathalter, O. (2007). To prevent functional or dysfunctional impact, attitudes and behaviors of organizational members in budgeting need to involve manajamen at a lower level (Ageyeis, 1952 in Sardjito and Muthalter, 2007), (Sardjito, B., & Mathalter, O. (2007) so that participative budgeting can be assessed as a managerial approach that can improve the performance of each member of the organization as an individual, because with the participation in the preparation of the budget it is expected every individual is able to improve its performance in accordance with the predeferentimed targets. Hence the proposed hypothesis is:

H3: Participative budgeting has a positive effect on service performance satisfaction.

Society Culture Relationship to Service Performance Satisfaction.

Organizational culture is the way or pattern of corporate action including the pattern of communication between leadership and staff leadership, between apper management and middle management, between management and employees and especially decision making patterns (Suseno, 1996 in Lindawati, 2001); (Lindawati, T. 2001). Organizational culture does not artise automatically among members of the organization, but needs to be shaped and studied. Organizational culture have a very important role in supporting the creation of an effective organization. Mose specifically, the organizational culture can play a role in exerting identity, developing personal attachment to the organization and presenting the employee performance behavioral guidelines (Lindawati, T. 2001).

According to Holmes and Manden, 1996, in Sandjino and Mathaher, 2007 (Sandjino, B., & Mathaher, O. (2007), organizational culture has an influence on the behavior, workings and motivations of managers and subordinates to achieve organizational performance. With a strong and healthy organizational culture in every company, it will have a positive impact on the company. With a strong and healthy organizational culture it can function as a binding demands of employees because it is formally formulated into various rules and regulations of the company. With organizational culture it will create increased in productivity, and employee performance (Block in Winswan, 2007). (Winswan, 2007). The proposed hypothesis is:

H4: society outrare has influence on public service satisfaction.

Relationship of Dynfunctional Behavior to Service Performance Satisfaction

Dysfunctional auditing behavior is any action performed by the auditor during the implementation of an audit program that can reduce the quality of the audit either directly or indirectly (Kelley and Margheim, 1990 in Silaban, 2009) (Silaban, A. 2009). Dysfunctional behavior of auditors was first researched in America in 1978 by Jhon G. Rhode. Since then, dysfunctional behavior has become an interesting issue to be studied. Past research results indicate a threat to the decline quality of audit as a result of audit dysfunctional behavior that auditors sometimes engage in audit practices. The research results of Rhode (1978) (Rhode, J. G. 1978), showed the majority of respondents claimed to have done

dysfunctional andit with the main factor of time budget constraints. In line with Rhode (1978) (Bhode, J. G. 1978). Pierce and Sweeney (2004) in Silaban (2009) (Silaban, A. 2009), proved that there is a positive relationship between budget time, performance evaluation based on time budget with audit dysfunctional behavior. But the relationship of participation and leadership style with dysfunctional modit behavior is not significant. In Indocessa, the research results of Hemingsih (2002), (Heriningsih, S. 2002), proves that time pressures and audit risks are related to prematute termination of audit procedures. Silaban (2009) (Silaban, A. 2009), found evidence that the locus of control is positively and significantly correlated with perceived time budget pressures and audit dysfunctional behavior. But the time budget had no significant effect on premature termination but time budget had an effect on underreporting of time. The proposed hypothesis is:

H5: Dysfunctional Behavior has an influence on service performance satisfaction.

#### METHODOLOGY

This is a quantizative research, explain the influence of participative budgeting and society culture on the service performance satisfaction, either directly or indirectly through intervening variable of disfunctional behavior.

Participative Budgeting (XI) is the level of participation of society members in the planning and development consultation abbreviated as Musrenburg. Society members participate in all stages of group activities that include the stage of decision-making, esocution, evaluation and enjoyment of results. This variable indicator is developed from research of Fitzianti (2014); (Fitzianti, N. 2014).

The Society Cultum (X2) is the level of beliefs, values and traditions prevailing in a society. These values can office a person's habits in a particular area and at certain times, such as religious norms, education, customs and history. These indicator variables are developed from indicators of Serjobudi (2007), (Seryabudi, I. 2007), and adapted to the society culture of Madara's people.

Dysfunctional Behavior (Y) is an action that is not in accordance with the norms of truth and honeaty. The Indicators of this variable is to measure the tendency of society members to behave dysfunctional through public perceptions of corruption cases, and public perception questionnaire about corruption (KPK, 2014)

Public Satisfaction of Government Service (Z) is the level of satisfaction on service and outcomes that can be perceived by the society. This questionnaire was developed from the measurement of society satisfaction index as regulated by Minister of PAN Decree Number: Kep / 25.7 M.PAN / 2/2004 on General Guidelines for Compilation of Public Satisfaction Index of Government Institution Service Unit.

Population and Sample. The population in this study are the stakeholders involved in the process of deliberation of development planning (Mastenburg) at the level of regency / village / district in Sumenep-Regency. The participates of Mastenburg represent the society, include society leaders, religious leaders, wasten's groups, youth groups, society organizations, employers, schook and others. The Population data in Sumenep Regency Government is as follows:

District - 27

Village v. 4:

Regency - 328

Chipens Association (RW) = 1774

Neighborhood Association (RT) = 5569

Analytical techniques in this study using Senectural Equation Modeling (SEM) with a variance bound or component-based approach with Partial Least Square (PLS).

#### RESULT

Data exflection for the purpose of analysis in this study, was conducted through the discrimation of questionnaires distributed directly to the respondents. The distribution and collection of the questionnaire was conducted approximately for 10 consecutive days from 4 July to 13 July 2016. Of the 50 questionnaires distributed, 30 questionnaires were received back. From that number, the number of questionnaires that processed is 30 respondents.

Table 1. Overview of Distribution and Return of Questionnaise

Ne	Milwinging	Number of Questionnaires	Pricorage
<u> </u>	Distributed Quantities sales	59	100%
1	Usperonant Questionrains	-28	18%
3	Progrand Questionnaire	36	68%
Sampler - 30 Superdotts Sure - (30730) x 1309s - 60%			

Validity Test Results

The validity test is performed to find out how the measuring device (questionnaire) can measure what is desired. Here are the results of each research variables:

Table 2. Validity Results of Society Participation Variables (X1)

Quarties hos	Contribution Gerifician (XII)	Sg.	biliomation:
20.0	6,364	609	Wal
30.2	6.900	601	Mild
313	8.504	600	Valid
XIS OUS OUS YUM		00.000	
31.7	1.766	0.05	Volid

Based on the above table it can be seen that only 5 questions from 8 questions that can be said valid because it has a significant value because it is greater than 0.05. Thus only 5 variable questions in the table are used in the next analysis process.

Validity Test on Culture (X2)

Table 3, Validity Results of Cultural Variables (X2):

Question	Conficient (XI)	56.	Individualism
62.1	9,782	6.05	Mond
X3.2	0.736	6.05	Mild.
30.1	1.738	1605	Manual.
30.4	1,948	6.05	Maled .
32.5	9,109	8.05	Malid

32.7	1,797	0.09	Valid
32.8	8.881	0.89	Wald
12.9	16825	0.09	Yulid
32.0	1,676	0.89	Vulst
32.12	1.662	0.89	Vollet
32.15	0.504	0.89	Volte

Based on the above table it can be seen that only 11 questions items from 13 questions that can be said valid because it has a significant value greater than 0.05. Thus the 11 variable questions in the table are used in the next analysis process.

Table 4. Validity Test on Dysfunctional Behavior (Y)

Question from	Conductors Coefficient (3)	Sign	Information
Y1.2	6.60	1000	2664
913	0.579	0.09	- Vest
YE 10	6721	6.09	Vital
YEH	8-679	6.05	Notice
YE.12:	6.633	6.05	Wild
YEAR	0.586	6.00	Vetel
YEST	0.301	6.05	Nitial
YE.15	8,500	6.05	Visid
Y1.18	8,767	6.05	Vital
98.17	6.793	6.05	Vital

Based on table 8 above it can be seen that only 10 questions items from 17 questions that can be said as valid because it has a significant value greater 0.05. Thus the 10 variable questions in the table are used in the next analysis process.

Validity Test of Public Satisfaction (Z)

Table 5. Validity Results of Public Satisfaction Variable (2)

Quarter has	Comfusion Coefficient (E)	Sq.	Information
Zur	0.617	0.05	Yolki
2018	0210	0.00	7684
2019	0.817	6.05	Yold
20.10	0.011	10.00	Volut
28.10	0.07	0.09	Yold
20.12	0.848	0.09	7984
20.13	0.019	6.89	V684
25.13	0,010	0.09	504

Based on table 9 above it can be seen that only 8 questions items from 14 questions that can be said as valid because it has a significant value greater than 0.05. Thus the 8 variable questions in the table are used in the next analysis process.

#### Reliability Test Results.

In this study used the measurement is only once, it is done only once and then the results are compared with other questions or measure the consclution between answers to questions. A construct or variable is said to be reliable if it provides a value of Ctonbach Alpha > 0.60 (Nunnally 1967, in Ghotali 2006), (Chorali, I. 2006).

In reliability tests the used items are valid questions. Here are the results of reliability testing on variables

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of society participation (X1), culture (X2), dysfunctional behavior (Y) and society satisfaction (Z), Which is as follows:

Table 6. Reliability Results of Variables of Society Participation, Culture, Dysfunctional Behavior and Society Satisfaction.

Research Variables	St alpha	Infortuacion.
Secioty Participation (KE)	0,674	Beliebbel
Colore(KD)	0.905	Malabol
Dyslusicional Scheror (1)	0,898	Behalded
Section Sentillation (00)	0.940	Mildel

In the table above it shows that the magnitude of r alpha variable on society participation, calture, dysfunctional behavior and society satisfaction are all positive and greater than 0.60, thus it can be said that the research variable is reliable.

The following shows the results of hypothesis testing research to support analyzing data influence between independent variables, namely society participation (X1) and culture (X2) on dysfunctional behavior (Y) and society satisfaction (Z) in Summer regency.

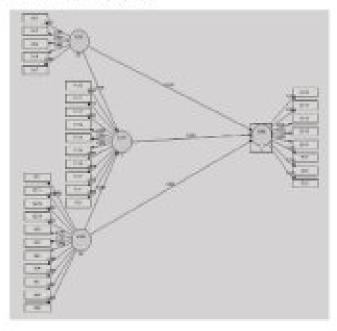


Figure 1, PLS Process Results:

#### DISCUSSION

Participative budgeting has no significant effect on the dysfunctional behavior of the society. Participative budgeting is inversely proportional to the dysfunctional behavior of the society. This means that the greater Participative budgeting, then the dysfunctional behavior of the society will be smaller. This is because there is clear information about the agenda of musersbung, the consent of the dialogue and the public gets the authority in otoda (Regional Autonomy) in taking care of their needs and interests in public service. So, the public sendency to do deviant behavior became smaller because they feel involved and conveyed their appriations in musersbung.

Society cultiate has a significant effect on the dysfunctional behavior of the society. Society culture is invently proportional to the dysfunctional behavior of the society. This means that the stronger the

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Society Culture is, then the dysfunctional behavior of the society will be smaller. This is due to the existence of strong religious values, norms and values that being embraced and executed properly, which lead to good manners in life. So, the tendency of society to do deviant behavior is small, because they have a strong cultural roots in each of their hearts and souls.

Participative budgeting has a significant effect on the service performance satisfaction. Participative budgeting is inversely proportional to the service performance satisfaction. This means that the higher the Participative Budgeting is, then the service performance satisfaction will be lower. This is caused by the false participations it is because there was a disappointment from public to the government in the final results of Masrenburg. Because it is not in accordance with what is formulated before. So, the performance of people in providing services is not optimal and not appropriate.

Society culture has a significant effect on the service performance satisfaction. Society culture is discerby proportional to the service performance satisfaction. This means that the stronger society culture is, then the service performance satisfaction will also be higher. This is due to the existence of life order, which is the rule of life in the form of norms, values and exiquence, so a strong faith is balanced with service performance. So, the society culture is in harmony with service performance satisfaction.

Society dysfunctional behavior has a significant effect on service performance satisfaction. Society dysfunctional behavior is directly proportional to the service performance satisfaction. This means that when there is more Dysfunctional Behavior, then the service performance satisfaction will also be higher. This is usually caused by the character of the society that has cultured the habit that is not in accordance with norms, values, rules karma, and ethics in religion and life. So that deviation is considered a thing that is reasonable and understandable.

#### CONCLUSION

The results of this study are concluded as follows:

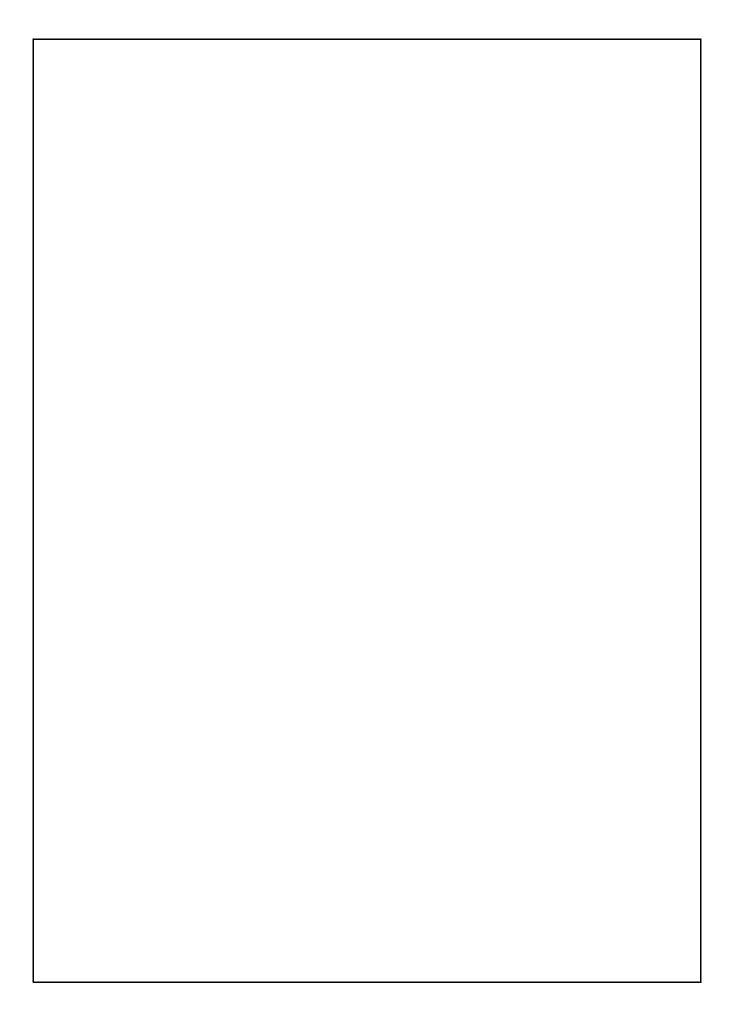
High participative budgeting can decrease dysfunctional behavior, although not significant, so the first hypothesis is not supported. High society culture is able to degrade dysfunctional behavior of society, so the second hypothesis is supported. High participative budgeting can degrade the service performance satisfaction, so the third hypothesis is not supported. High society culture can improve the service performance satisfaction, so the fourth hypothesis is supported. High dysfunctional behavior is followed by high service performance satisfaction, so the fifth hypothesis is not supported. Dysfunctional behavior is not as a relationship mediator of Participative budgeting service performance satisfaction, but it is able to mediate the relationship of society culture with service performance satisfaction. Although the results show that in the high society supect it can improve the service performance satisfaction through high dysfunctional behavior. For further research it is suggested to give understanding to the respondents in filling the questionstaire, so that the analysis technique that would be used can be appropriate.

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