

The Effect of Budgetary Participation on Managerial Performance with Job-Relevant Information, Motivation, and Organizational Commitment as a Moderating Variable in SKPD Nunukan Regency

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Abstract:- This research aims to analyze the effect of budgetary participation on managerial performance. Furthermore, it determines the moderating capacity of job-relevant information, motivation, and organizational commitment, on managerial performance in SKPD, Nunukan Regency. The method used was quantitative and descriptive, whereby data were collected through the distribution of questionnaires to 34 officials of the SKPD in Nunukan Regency and analyzed using moderated regression analysis (MRA), respectively. The results showed that budgetary participation positively and significantly affects managerial performance. At the same time, job-relevant information, motivation, and organization commitment do not strengthen budgetary participation's effect on managerial performance.

Keywords:- Budgetary Participation, Managerial Performance, Job Relevant Information, Motivation, and Organizational Commitment.

I. INTRODUCTION

Officials or managers largely influence the performance of the public sector. For example, as the party entrusted with the responsibility of operating the wheels of government, development, and community social services, local government is required to account for its managerial performance. In several regions in Indonesia, low performance from inefficient planning and budgeting processes disregard the principles of good regional financial management. Hence, the low absorption capacity poses the problem of poor financial management (Nurhalimah, 2013).

The achiever of an administration in achieving its billy-goats is enthusiastically drug-addicted on the managerial performance. Furthermore, it is continuance explained as the continuance of a administrator (leader) supercharged with completing elbow grease as expeditiously as accomplishable (Soobaroyen and Poorundersing in Rante et al, 2014).

Managerial performance results from the quality and quantity of work performed according to the assigned responsibilities (Ingkiriwang, 2013). Ayu and Dahan (2014) stated that managerial performance is the results and outputs produced by managers in their respective roles within the organization during a given period. In general, a company's success is highly dependent on organizational factors.

The managerial performance of local governments is affected by several factors, such as budgetary participation. The budget is a financial plan outlining the estimated performance for a specified period, performed through budgeting (Mardiasmo, 2018). Furthermore, its purpose is to ascertain the funds used to finance programs and activities. In preparing the public sector budget, communication, coordination, and participation between superiors and subordinates regarding organizational goals and strategic issues confronting the community are necessary to establish the information needed to formulate policies, programs, and activities, to determine the information needed. Therefore, participatory budgeting is inextricably linked to the performance of local government officials.

According to goal-setting theory, individuals are more committed to achieving goals, which aligns with their abilities (Colbert, 2005 in Haslindah, 2020). In other words, when employee set their goals, they perform better than when it is done by their superiors. According to Hansen and Mowen (2006) and Haslindah (2020), when not appropriately implemented, budgetary participation fails to meet standards and may prove frustrating for managers when it is strictly applied. However, when the goal is too simple, the manager loses interest in working.

Hanny (2013), Lina and Stella (2013), Minai and Mun (2013), Windasari (2016), and Haslindah (2020) explicit that budgetary familiarity has a cocksureness communication to managerial performance. By comparison, Hafridebri (2013), Janah and Rahayu (2015), Andison and Augustine (2017), and Ermawati (2017) disclosed that participatory budgeting had a inconsequential chain reaction on managerial performance.

Motivation creates enthusiasm for individuals to perform activities, which aids in achieving organizational goals. Furthermore, employees, managers in an organization need to take ownership of their work. With increased motivation, work will be performed with greater enthusiasm, resulting in optimal results that efficiently support achieving the desired goals. Also, this variable is used to evaluate the effectiveness of budgetary participation in the context of managerial performance. In general, individuals will work hard when they are motivated.

II. METHODS

The disposition euphemistic pre-owned was decimal with a descriptive drawing near whereby collections was obtained by distributing questionnaires to 34 officials in the SKPD of the Nunukan Regency. Furthermore, it was so analysed victimisationing tempered retrogression psychoanalysis (MRA).

III. RESULTS

A. Characteristics of Respondents

Age	Total	Percentage
<40 Years old	12	35,3%
≥40 Years old	22	64,7%
Total	34	100,0%

Table 1: Characteristics of Respondents Based on Age

Source: Primary Data Processed, 2021

The table above showed that the 34 respondents were characterized based on the age group, out of which 22 individuals were ≥40 years (64.7%), the remaining 12 individuals (35.3%) were respondents in the age group <40 Years.

Gender	Total	Percentage
Male	28	82,4%
Female	6	17,6%
Total	34	100,0%

Table 2: Characteristics of Respondents Based on Gender

Source: Primary Data Processed, 2021

The table above showed that the 34 respondents were characterized based on gender, in which 28 individuals were males (82.4%), and the remaining 6 (17.6%) were females.

Length of work	Total	Percentage
<10 Years	5	14,7%
≥10 Years	29	85,3%
Total	34	100,0%

Table 3: Characteristics of Respondents Based on Length of Work

Source: Primary Data Processed, 2021

The table above showed that the 34 respondents were characterized based on the length of work, whereby 29 individuals dominated the group of working years ≥10 years (85.3%), the remaining 5 (14.7%) were respondents with <10 Years.

Education	Total	Percentage
Undergraduate	27	79,4%
Postgraduate	7	20,6%
Total	34	100,0%

Table 4: Characteristics of Respondents Based on Education

Source: Primary Data Processed, 2021

Table 4 showed that the 34 respondents were characterized based on educational background, in which 27 individuals were are of the undergraduate education group (79.4%), and the remaining 7 individuals (20.6%) were respondents with the postgraduate (master) education group.

B. Validity and Reliability Test

Variable	Question	$r_{count} > r_{table}$	Description
Budget Participation (X)	X1	0,829 > 0,286	Valid
	X2	0,672 > 0,286	Valid
	X3	0,605 > 0,286	Valid
	X4	0,657 > 0,286	Valid
Managerial Performance (Y)	Y1	0,922 > 0,286	Valid
	Y2	0,789 > 0,286	Valid
	Y3	0,808 > 0,286	Valid
	Y4	0,752 > 0,286	Valid
	Y5	0,719 > 0,286	Valid
Job Relevant Information (Z1)	Z11	0,798 > 0,286	Valid
	Z12	0,857 > 0,286	Valid
	Z13	0,838 > 0,286	Valid
	Z14	0,857 > 0,286	Valid
Motivation (Z2)	Z21	0,506 > 0,286	Valid
	Z22	0,574 > 0,286	Valid
	Z23	0,661 > 0,286	Valid
	Z24	0,623 > 0,286	Valid
	Z25	0,588 > 0,286	Valid
Organizational Commitment (Z3)	Z31	0,875 > 0,286	Valid
	Z32	0,706 > 0,286	Valid
	Z33	0,762 > 0,286	Valid
	Z34	0,393 > 0,286	Valid
	Z35	0,494 > 0,286	Valid

Table 5: Validity Test

Source: Primary Data Processed, 2021

The validness evaluation established that each the interrogatory particulars in the questionnaire are authentic and are euphemistic pre-owned as evaluation mensuration tools. This is evidenced by the expenditure of Corrected particular – totality > 0.286.

Variable	Alpha Coefficient	Description
Budget Participation (X)	0,628	Enough
Managerial Performance (Y)	0,855	Good
Job Relevant Information (Z1)	0,856	Good
Motivation (Z2)	0,622	Enough
Organizational Commitment (Z3)	0,658	Enough

Table 6. Reliability Test

Source: Primary Data Processed, 2021

The dependability evaluation showed that each the variables euphemistic pre-owned as implements in the evaluation were dependable and could be euphemistic pre-owned to gather collections. Furthermore, the instrument is highly reliable, as evidenced by an alpha coefficient value > 0.60, implying that the measurement results can be trusted.

a) Test Model 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.889	.517		-1.720	.096
Budget Participation	.678	.147	.416	4.609	.000
1 Job Relevant Information	.528	.080	.637	6.590	.000
Motivation	-.048	.114	-.038	-.417	.680
Organizational Commitment	.030	.106	.023	.284	.778

Table 7: The T-test Results of Model 1

Source: SPSS Output, 2021

Table 7 showed that the budget participation variable has a significance value of 0.000, which is less than the degree of error ($\alpha=0.05$) ($0.000<0.05$), implying that it has a positive and significant effect on managerial performance at SKPD in Nunukan Regency. Therefore, the first hypothesis (H1) proposed in this research is **accepted**.

b) Test Model 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.004	2.043		-.002	.998
Budget Participation	.409	.616	.251	.664	.512
1 Job Relevant Information	.228	.636	.276	.359	.722
BP Interaction with JRI	.085	.187	.457	.454	.653

Table 8: The T-test Results of Model 2

Source: SPSS Output, 2021

According to Table 8, model 2 shows that the regression coefficient of the interplay between budget familiarity and job-relevant enlightenment is cocksurenness (0.085). This implies that job-relevant enlightenment persevere in the situation of budget familiarity as a supporting factor for managerial performance. in the meantime it is furthermore ascertained from the tabularise that the Sig. expenditure of the interplay of budget familiarity with job-relevant enlightenment is 0.653, which is in a superior way than the measure of misapprehension ($\alpha=0.05$) ($0.653>0.05$).Therefore, it was concluded that this interaction has no significant effect on managerial performance. Therefore, the results of this research belong to the moderation predictor type, in which budgetary participation initially affects managerial performance, but when interacted with job-relevant information, may not significantly affect managerial performance. This implies that job-relevant enlightenment does not consequence the chain reaction of budget familiarity on managerial performance. in consequence the secondment possibility (H2) planned therein evaluation is **rejected**.

c) Test Model 3

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.711	4.606		.154	.878
Budget Participation	.472	1.323	.289	.357	.724
1 Motivation	-.480	1.422	-.382	-.338	.738
BP Interaction with Motivation	.202	.404	.779	.499	.622

Table 9: T-Test Results of Model 3

Source: SPSS Output, 2021

On the authority of tabularise 9, the retrogression coefficientin model 3 showed that the interaction between budget participation and motivation is positive (0.202). This implies that the motivation maintains the position of budget familiarity as a supporting factor for managerial performance. in the meantime it is furthermore ascertained from the tabularise that the Sig. expenditure from the interplay of budget familiarity with the motive is equalise to 0.622, which is in a superior way than the measure of misapprehension($\alpha=0.05$)($0.622>0.05$). In consequence it was terminated that budgetary familiarity with motive has no substantial chain reaction on managerial performance.The results of this research are classified in the moderation predictor moderation type, in which the budget participation initially affects managerial performance, but it has no significant effect when interacted with motivation. This implies that motivation does not influence the effect of budget participation on managerial performance. Thus, the third hypothesis (H3) proposed in this research is **rejected**.

d) Test Model 4

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.030	4.741		1.272	.213
Budget Participation	-.933	1.394	-.572	-.669	.508
1 Organizational Commitment	-2.197	1.448	-1.709	-1.517	.140
Interaction of PA with KO	.655	.423	2.359	1.546	.133

Table 10: T-Test Results of Model 4

Source: SPSS Output, 2021

On the authority of tabularise 10, representation 4 demonstrates that the retrogression coefficient of the interplay between budget familiarity and organisational committedness is cocksurenness (0.655). Meanwhile, it is observed that the value of Sig.interplay of budget familiarity with organisational committedness is capable 0.133, which is in a superior way than the measure of misapprehension ($\alpha=0.05$) ($0.133>0.05$) in this manner it was terminated that this interplay has no substantial chain reaction on managerial performance. These consequences belong the prognosticator temperance type, in which budgetary familiarity has an original chain reaction on managerial performance. on the other hand it has no substantial chain reaction on managerial accomplishment when interacting with organisational commitment. This have in mind that organisational committedness does not consequence the chain reaction of budget familiarity on managerial performance. in consequence the one-quarter possibility (H4) planned is rejected.

IV. DISCUSSION

A. The Chain Reaction of Budget familiarity on Managerial accomplishment

According to the results, budget participation positively and significantly affects managerial performance at the SKPD of the Nunukan Regency. This implies that it is a supporting and determining factor of the managers' performance.

The results are consistent with the expectancy theory by Vroom, which describes the relationship between effort and performance (EP). In this case, employees tend to work harder when they know that their efforts will improve performance appraisal (Robbins and Judge, 2015). One form of applying the EP relationship is the involvement of managers in budgeting, which serves as a basis for performance appraisal.

The results are consistent with goal-setting theory, which states that individuals are highly committed to achieving their goals when it is being set based on at least some of their abilities rather than being given (Colbert, 2005 in Haslindah, 2020). In other words, by providing opportunities for employees to set their own goals, they work more effectively than when goals are set solely by their superiors.

According to Hansen and Mowen (2006) in Haslindah (2020), when not appropriately implemented, budget participation can fail to meet standards, frustrating for managers when strictly applied. Meanwhile, managers lose interest in work when it is too easy to achieve. Additionally, it leads to budget gaps and the emergence of pseudo-participation.

B. Employment Substantial Enlightenment Moderates the Chain Reaction of Budget familiarity on Managerial accomplishment

Therein research, it was ascertained that the job-relevant enlightenment could not moderationist the chain reaction of budget familiarity on managerial accomplishment outstanding to the deprivation of enlightenment substitution between superintendents in the SKPD telescope. Moreover, there is often a delay in the information delivery, which will reduce managers' performance in realizing organizational goals. These are in line with Samsiah (2012), Lina and Stella (2013) as well as Sawitri et al. (2015), which explicit that job-relevant enlightenment could not circumstance as a changeable that mediates the communication between familiarity in budgeting and managerial performance.

C. Motivation Moderates the Effect of Budgetary Participation on Managerial Performance

This research discovered that motivation couldnot moderationist the chain reaction of budget familiarity on managerial accomplishment. Furthermore, this is due to the different motivations of officials in the SKPD of the Nunukan Regency. This difference is highly dependent on each respondent's nature, which impacts budget participation. Moreover, the realization budget preparation is a routine in government activities, which continues with or without self-motivation from officials. These are in line with Wiratno (2016), Ernawati (2017), and Bumulo (2018), which explicit that motive has no cocksureness consequence on the chain reaction of budgetary familiarity on managerial accomplishment.

D. Organisational Committedness Moderates the Chain Reaction of Budgetary familiarity on Managerial accomplishment

This research observed that organizational commitment couldnot moderationist the chain reaction of budget familiarity on managerial accomplishment. This is due to the lack of commitment of officials in the SKPD of Nunukan Regency, where their judgments reveal a discrepancy between the organization's goals and values as well as their personal goals and values, resulting in an unwillingness of officials to work harder to achieve the organizational goals. These are in line with Bumulo (2018), which stated that organizational commitment has no positive influence on the effect of budgetary participation on managerial performance.

V. CONCLUSIONS AND SUGGESTIONS

The results and discussion in the previous study concluded that budget participation affects managerial performance at SKPD in Nunukan Regency. However, job-relevant information, motivation and organisational committedness cannot moderationist the chain reaction of budget familiarity on managerial accomplishment in SKPD in the Nunukan Regency.

As a result, it was recommended that the government of Nunukan Regency optimizes not only participation but also implementation of participatory budgeting, that it strengthens cooperation between superiors and subordinates regarding the accuracy of current information, that it motivates officials to enable them to work optimally, and that the organization's goals and values be re-instilled in each of its employees, including officials in SKPD, enhancing a high level of commitment to the organization.

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