



The Influence of Budget Preparation Participation on Managerial Performance with Organizational Commitment, Leadership Style and Motivation as Moderating Variables

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Abstract

This research aims to test and analyze the effect of budget participation on managerial performance and to test and analyze the effect of budget participation on managerial performance with organizational commitment, leadership style and motivation as moderating variables. The population in this study were employees of PT. Port Indonesia III Bima Branch has 110 employees. The samples in the research were employees who held positions and were involved in budget preparation and had a minimum work period of one year during the budget preparation period. Based on these criteria, the total sample was 53 respondents. The data analysis tool uses Smart PLS 3.0. The research results show that budget participation has a positive and significant effect on managerial performance. The research results also show that organizational commitment has a positive and significant effect on the relationship between budget participation and managerial performance, then the research results state that leadership style has a negative and insignificant effect on the relationship between budget participation and managerial performance, and other results motivation has a negative and significant effect on the relationship between budget participation and managerial performance.

Keywords: Managerial Performance, Budget Participation, Organizational Commitment, Leadership Style and Motivation.

INTRODUCTION

Globalization requires companies to be able to compete in the business environment. With the increasingly rapid development of technology, it is now easier for consumers to obtain market information and make choices about quality products that meet their expectations. In order for companies to compete in the environment, companies must create value for consumers through quality products, services and services. To achieve this, the ability to carry out management functions is needed, namely planning, organizing, directing and problem solving. Of the four management functions, planning is the most important function. (Saragih : 2008)

Managerial performance is said to be effective if budget objectives are achieved and subordinates have the opportunity to participate in the budget preparation process and managers motivate subordinates to identify and negotiate budget targets, accept budget agreements and implement them so as to avoid negative budget impacts (Indriantoro and Supomo: 2001).

A budget is a quantitative plan in monetary and non-monetary form that is used to translate company goals and strategies into operational units. Budgets are often used to assess the performance of managers. Bonuses, salary increases, and promotions are all things that are influenced by a manager's ability to achieve or exceed planned goals (Hansen and Mowen: 2004).

According to Brownell in Herimawati (2013) budget preparation participation is the level of a person's involvement and influence in the budget preparation process. Budget participation will increase the responsibility and performance of lower and middle level managers. Managers can convey their creative ideas to upper managers, where these ideas have the aim of achieving company goals. From the participation of middle and lower level managers in determining the budget, more realistic decisions will be obtained thereby creating greater suitability for company goals (Octavia: 2009).

Based on the perspective of contingency theory, Govindarajan (1986) said that it is necessary to use a contingency approach to identify various conditions that cause budget participation to be more effective. Researchers have proven that the effectiveness of budget participation depends on organizational contextual factors and employee psychological characteristics (Brownell, 1981, 1982b, Govindarajan, 1986a, Chenhall and Brownell, 1988, Mia, 1988). In this research a contingency theory approach is adopted to evaluate the relationship between budget participation and managerial performance.

Organizational commitment is an encouragement from within an individual to do something to support the success of the organization in accordance with its goals and prioritize the interests of the organization rather than its own interests (Weiner in Coryanata: 2004). Strong organizational commitment within an individual will make the individual try hard to achieve organizational goals. On the other hand, individuals with low organizational commitment will have low attention to achieving organizational goals and tend to try to fulfill their personal interests. Budget participation not only directly improves work performance, but also indirectly (moderation) through organizational commitment (Sardjito and Muthafer: 2007).

Apart from organizational commitment, another factor that influences managerial performance is leadership style, as stated by Mahmudi (2013:20), that one of the factors that influences performance is the leadership factor. According to Rivai and Mulyadi (2013:42), leadership style is behavior and strategy as a result of a combination of philosophy, skills, traits, attitudes, which a leader often applies when trying to influence the performance of his subordinates. Leadership style is the basis for classifying leadership types. Leadership style has three basic patterns, namely those that prioritize the implementation of tasks, those that prioritize cooperative relationships and those that prioritize results that can be achieved (Rivai and Mulyadi, 2013: 42). Several previous studies related to leadership style show that leadership style is able to moderate the relationship between budget participation and managerial performance.

Motivation is a person's desire to try to carry out a task or job well. Motivation greatly influences the way a manager works, because participation in budget preparation is more effective if a manager has high motivation, so that performance will increase (Mitchell: 1982 in Riyadi: 2000).

With participation in budget preparation, the company's managerial performance will increase because communication between subordinates and superiors in making joint decisions creates motivation at work. And with this participation, managerial awareness will increase to be more responsible for every decision that has been made. Managers will also

be motivated to improve performance. This is because responsible managers feel they have a stake in the progress and survival of the company, so they will be more motivated to do their best for the company in order to achieve the company's stated goals.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

1. Expectancy Theory

Expectancy Theory This theory was developed by Victor Vroom in 1964 which shows that a tendency to act in a certain way depends on the expectation that the action will produce a certain result and on the appeal of that result to the individual. The theory focuses on three relationships (in Yani: 2015) (1) The relationship between effort and performance. (2) The relationship between performance and reward. (3) The relationship between rewards and personal goals. The expectancy theory says that employees will be motivated to make the optimal effort when they are confident that the business will produce a good performance appraisal.

2. Goal Setting Theory

The Goal Setting Theory developed in the late 1960s, Edwin Locke argued that the intention to achieve a goal was the source of a major commitment. That is, the purpose of telling an employee a commitment what to do and how much effort should be spent. The goal-setting theory suggests that specific, difficult goals with feedback, resulting in subsequent commitment and subsequent performance.

3. Contingency Theory

From the point of view of contingency theory, Govindarajan (1986) says that a contingency approach should be used to identify the conditions that make budgetary participation more effective. Researchers have proved that the effectiveness of budgetary participation depends on organizational contextual factors and the psychological nature of employees (Mia : 1988). In this study a contingency theoretical approach was adopted to evaluate the relationship of budget participation and managerial performance. The contingency factor chosen is the manager's leadership style for psychological variables (Brownell : 1983). As for organizational contextual factor is organizational commitment given by manager to company (Nouri and Parker, 1998) and also motivation.

4. Managerial Performance

Managerial performance is how far managers perform management functions. Performance is related to how big the ability of each level of management in building the company and improve productivity and performance of the company both in terms of performance of human resource quality as well as financial performance (Sinaga and Siregar: 2007). Meanwhile, Riyadi (2000) managerial performance is the performance of managers in activities that include planning, investigation, coordination, evaluation, monitoring, staffing, negotiation, representation, and overall performance. Managers produce performance by directing their talents and abilities, as well as the efforts of several others within their territory.

5. Budget Participation

Participation in budgeting is a process that directly engages individuals and has an effect on the preparation of budget objectives whose performance will be assessed and likely to be rewarded on the basis of achieving their budget goals (Brownell: 1983). There are three approaches in the budgeting process according to Anthony and Govindarajan (2005), namely: (1) Top down approach, (2) Bottom up approach

6. Organizational Commitment

Lutans (2006) states that organizational commitment is most often defined as: (1) a strong desire to remain as a member of a particular organization, (2) a desire to strive according to the organization's desires, (3) certain beliefs, and acceptance of organizational values and goals. Mayer and Allen (1991, 1997) in Hapsari (2010), develop organizational commitment into three, among others are (1) Affective Commitment, (2) Continuance Commitment, (3) Normative Commitment

7. Leadership Style

Leadership style is a leader's way of influencing other people/subordinates in such a way that the person is willing to carry out the leader's will to achieve organizational goals even though personally this may not be liked (Luthans, 2006: 575).

Leaders are one of the determining factors in the success or failure of an organization and business. Successful leaders can manage an organization well, influence other people constructively, and show the right behavior that must be done together (cooperate), and even leadership greatly influences group morale.

8. Motivation

Motivation is a force or factor that is contained within the human being, which raises, directs and organizes the behavior (Handoko : 1992). Thus, motivation is the impetus that exists within a person to try to make better behavioral changes in fulfilling his needs, (Hamzah : 2008). Sardiman (2006) said there are two types of motivation: (1) intrinsic motivation, and (2) extrinsic motivation.

9. The Influence of Budgetary Participation on Managerial Performance

Grand Theory used in research on the influence of budget participation on managerial performance is contingency theory. Contingency approach is used to overcome the inconsistency of the results of research that has been done previously.

Participation in budgeting is expected to improve managerial performance, i.e when objectives are planned and approved in a participatory way, employees will internalize the objectives and they will have personal responsibility to achieve them through engagement in the budget process (Milani: 1975). According to Brownell (1982) participation is generally assessed as a managerial approach that can improve the performance of organizational members.

Brownell (1982) conducted a study that measured the relationship between budgetary participation and managerial performance and found a positive and significant relationship. Indriantoro's research (1993) in 179 managers from various functions of industrial companies in Jakarta also gained a positive and significant relationship between participation in budgeting and managerial performance. Based on the description, the hypothesis is:

H1: Budget participation has a positive effect on managerial performance.

10. The Influence of Budgetary Participation on Managerial Performance with Organizational Commitment as a Moderating Variable

Grand theory used in researching about the influence of budget participation on managerial performance with organizational commitment as moderating variable that is goal setting theory, goal-setting theory is used to explain subordinate actions in realizing the expected goals. Individual goals will determine how much effort will be done. The higher the commitment of an individual in achieving his goal will encourage the individual to do an increasingly hard business.

Rahman (2002) defines organizational commitment as an encouragement from within the individual to do something in order to support the success of the organization in accordance with the goals and prioritize the interests of the organization.

High organizational commitment will improve high performance (Randall, 1990) in Nouri and Parker (1998). Sardjito and Muthaher (2007) stated that organizational commitment strengthens the relationship between budgetary and performance budgeting. Based on the description, the hypothesis is:

H2: Organizational commitment positively affects the relationship between budgetary participation and managerial performance.

11. The effect of budget participation on managerial performance with leadership style as a moderating variable

According to path-goal theory, a leader's behavior can be accepted by subordinates at a level that is viewed by them as a source of current or future satisfaction. Leader behavior will provide the teaching, direction, support and rewards necessary for effective performance.

The results of his research show that this leadership style has a positive impact on encouraging budget preparation. Research conducted by Anggraini and Mildawati (2014), Wulandari and Riharjo (2016) states that leadership style is able to moderate the relationship between budget participation and managerial performance. Meanwhile Berliana and Subardjo (2015), Rudhianto (2010) showed different results, that leadership style had no effect on the relationship between budget participation and managerial performance.

This research also tests the moderating influence of leadership style on the relationship between budget participation and managerial performance by formulating the following hypothesis:

H3: Leadership style has a positive effect on the relationship between budget participation and managerial performance.

12. The Influence of Budgetary Participation on Managerial Performance with Motivation as a Moderating Variable

Grand theory used in researching about influence of budget participation to managerial performance with motivation as moderating variable that is hope theory. Theory of hope is also expressed by Victor H. Vroom in Hasibuan (1996) which states that the forces that motivate a person to work hard in doing his work depends on the mutual relationship between what he wants and need from the work.

Wibowo (2007) describes the performance is determined by the objectives to be achieved and to do so required the motive. Without a motive drive to achieve goals, performance will not work. Motivation will be high if the rewards received by an individual over high performance have met the dominant needs consistent with individual goals (Robbins: 2006).

Mia (1988) mentions that the process of budgeting will run more effective on conditions of employees who have high motivation and vice versa. The results of Putra's (2011) study show that motivation of work has significant influence in the relationship between budget participation on managerial performance. Based on the description, the hypothesis is:

H4: Motivation positively affects the relationship between budgetary participation and managerial performance.

RESEARCH METHOD

The population in this study were employees at PT. Port Indonesia III and Harbormaster and Port Authority Class IV Bima Branch with a total population of 110 employees. The sampling technique in this research uses purposive sampling, namely taking samples from employees who have positions and are involved in budget preparation at PT. Pelabuhan Indonesia III and Bima Branch Harbormaster and employees who have worked for at least one year during the budget preparation period, the number of samples used in this research was 53 respondents.

These research variables were measured using a questionnaire instrument containing several statements. The statements in this questionnaire are replications taken from several previous studies with reference to theoretical foundations related to research variables. Based on the statements from each research variable, respondents were asked to provide an assessment or opinion on a 1-5 Likert scale.

In this research, data analysis used the partial Least Squares (PLS) approach with the help of the SmartPLS version 3.0 program. PLS is a component or variance-based Structural Equation Modeling (SEM) model. According to Ghazali (2006), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based one.

RESULTS AND DISCUSSION

1. Results of Distribution of Questionnaires

The sample of respondents in this research were employees who held positions and were involved in budget preparation at PT. Port Indonesia III and Bima Branch Harbormaster and employees who have a minimum work period of one year during the budget preparation period. Questionnaires were distributed to 53 respondents, while 45 questionnaires were returned. The remainder cannot be used due to incomplete answers and data.

a. Convergent Validity Testing

The parameters used to test validity are by looking at the factor loading value. The validity results produced for each indicator of a construct in the measurement model have met the requirements. This can be seen from the fact that each indicator in a construct is different from the indicators in other constructs and aggregates in that construct with a factor loading value of > 0.7, so that the indicators used in this research are all valid.

b. Discriminant Validity Testing

The method that can be used to test the validity of latent variables/constructs is to look at the AVE value where the model is said to be good if the AVE value of each construct is greater than 0.50. The AVE output results can be seen from Table 1 below:

Table 1.

Average variance extracted (AVE) value	
<i>Variables/Constructs</i>	<i>Average Variance Extracted (AVE)</i>
GP	0,653
KM	0,731
KO	0,723
MO	0,697
PA	0,741
PA*GP-KM	1,000
PA*KO-KM	1,000
PA*MO-KM	1,000

Source: PLS

Table 1 shows the AVE value of all variables/constructs is greater than 0.50. Thus it can be concluded that all variables/constructs in this research are declared valid.

c. Composite Reliability Testing

Reliability testing is carried out to determine the extent to which the measurement tool has consistent measurement accuracy and precision over time. The reliability of the instrument is determined from the composite reliability and Cronbach's alpha values greater than 0.70.

Table 2.
Composite reliability and Cronbach's alpha

Variables	Composite Reliability	Cronbach Alpha	Information
Managerial Performance (KM)	0,956	0,958	Reliable
Budget Participation (PA)	0,945	0,947	Reliable
Leadership Style (GP)	0,954	0,946	Reliable
Organizational Commitment (KO)	0,959	0,957	Reliable
Motivation (MO)	0,948	0,951	Reliable

Source: PLS

2. Structural Model Evaluation

Evaluation of the structural model is carried out by looking at the coefficient of determination (R²) and hypothesis testing.

Table 3.
Value of Determination Coefficient (R²)

Constructs	R ²
Managerial Performance	0,972

The table above shows that the R² value for the latent construct value of Managerial Performance is 0.972, which means that the budget participation variable with organizational commitment and motivation as moderating variables influences Managerial Performance by 97.2% while 2.8% is influenced by other variables. not researched.

To test the hypothesis, it is carried out by comparing the t-statistical value with the t table value at the 5% level of significance, the results of which can be seen in the table below:

Table 4.
Hypothesis Testing

Variables/Constructs	Original Sample (O)	T Statistics	P Values	Decision
PA -> KM	0,456	2,033	0,021	Hypothesis Accepted
PA * GP -> KM	-0,114	0,687	0,246	Hypothesis Rejected
PA * KO -> KM	0,819	2,085	0,019	Hypothesis Accepted
PA * MO -> KM	-0,751	2,000	0,023	Hypothesis Accepted

3. Discussion

a. The Effect of Budget Participation on Managerial Performance

The path coefficient value is 0.456 and the t-statistic value (2.033) > t-table (1.67) shows that budget participation has a positive and significant effect on managerial performance. This means that the higher the manager's participation in preparing the

company's budget, the better the managerial performance. Thus the first hypothesis (H1) is accepted.

The results of this analysis test are supported by research data which shows that the majority of managers at PT. Pelabuhan Indonesia III and the Bima Branch Harbormaster participated in the budget preparation process. In the budget preparation process there is intensive discussion between managers and managers often provide suggestions, opinions and information related to budget preparation voluntarily.

The results of this research support the contingency theory which states that the contingency approach can be used to identify various conditions that cause budget participation to be more effective, including in relation to budget participation which can influence managerial performance.

The results of this research are in line with research by Indriantoro (1993) where there is a positive and significant relationship between participation in budget preparation and managerial performance.

b. The Effect of Budget Participation on Managerial Performance with Organizational Commitment as a Moderating Variable

The path coefficient value is 0.919 and the t-statistic value (2.085) > t-table (1.67) shows that organizational commitment has a positive and significant effect on the relationship between budget participation and managerial performance or it can be concluded that organizational commitment can moderate the effect of budget participation on managerial performance. So the better organizational commitment will increase budget participation so that managerial performance will also increase. Thus the second hypothesis (H2) is accepted.

The results of this research support the Goal Setting Theory which reveals that people with high commitment will work harder to achieve goals and have high confidence that the efforts they make will produce the expected results (Locke and Latham: 2002). However, achieving these goals is disrupted when transfers occur, especially for managers who are transferred to other departments that have goals and objectives that are different from their current duties and responsibilities, because managers need time to adapt to the new work environment.

The results of this research are in line with research by Sardjito and Muthaer (2007) which states that organizational commitment strengthens the relationship between budget participation and managerial performance.

c. The Effect of Budget Participation on Managerial Performance with Leadership Style as a Moderating Variable

The path coefficient value is negative at -0.114 and the t-statistic value (0.687) < t-table (1.67), meaning that there is no influence from the leadership style of the superior on managerial performance in terms of budget preparation. Thus the third hypothesis (H3) is rejected.

The results of this research are in line with research by Rudhianto (2010) showing that leadership style has no effect on the relationship between budget participation and managerial performance. The results of this research are also in accordance with research conducted by Sumarno (2005) which states that there is no significant influence between the leadership style variable in moderating participation in budget preparation and managerial performance or that leadership style is not the best match in influencing managerial performance.

These findings are also not in line with path-goal theory which states that a leader's behavior can be accepted by subordinates at the level that they view as a source of satisfaction at that time or in the future. Leader behavior will provide the teaching, direction, support and rewards necessary for effective performance. However, the results of statistical tests show that there is no influence of leadership style on the relationship between budget participation and managerial performance.

d. The Effect of Budget Participation on Managerial Performance with Motivation as a Moderating Variable

The path coefficient value is -0.751 and the t-statistic value (2.000) > t-table (1.67) shows that motivation has a negative and significant effect on the relationship between budget participation and managerial performance or it can be concluded that motivation can moderate the effect of budget participation on performance. managerial. This means that managers work according to the responsibilities given without looking at the salary, bonuses or motivation received. Thus the third hypothesis (H4) is accepted.

The results of this research support the Expectancy Theory which reveals that the force that motivates someone to work diligently in their work depends on the reciprocal relationship between what is desired from the results of that work.

The results of this research are in line with Putra's (2011) research showing that work motivation has a significant influence on the relationship between budget participation and managerial performance.

CONCLUSION

This research aims to test and analyze the effect of budget participation on managerial performance and to test and analyze the effect of budget participation on managerial performance with organizational commitment and motivation as moderating variables. The research results show that budget participation has a positive and significant effect on managerial performance. The research results also show that organizational commitment has a positive and significant effect on the relationship between budget participation and managerial performance, then the research results state that leadership style has a negative and insignificant effect on the relationship between budget participation and managerial performance, while motivation has a negative and significant effect on the relationship between budget participation and managerial performance.

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