

Optimize the Role of Commitment of Employees in Improving Accountability Office Report on Local Government Budget

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Abstract

This study aims to analyze the factors that affect employee commitment so that its role in improving the accountability of budget reporting can be optimized. The study was conducted on 20 units of East Java Provincial Government Office in 2016. Data were collected by giving questionnaires to 268 respondents and analyzed using multiple linear regression method. Researchers establish organizational learning and locus of control as a variable that affects the commitment of employees. The results of the analysis prove that employee commitment can be optimized through organizational learning process with indicators in the form of thinking systems, mentality, personal skills, teamwork, and understanding of the vision of the organization. Meanwhile, locus of control measured by internal control and external control proved unable to increase employee commitment.

Keywords: participative budgeting, commitment employees, organizational learning, locus of control

1. Introduction

Budget is an important component in an organization, whether of profit or non-profit, private and public organizations. Budgeting should be done precisely, using appropriate models, as well as an adequate cost calculation. There are fundamental differences between the budgets of the private sector with the public sector budget/government. Private sector budgets are generally confidential because the source of funds used is own capital, while public sector budgets should be announced to the public as the source of funds used is the property of the community. Included in the budget resources of the public sector, among others taxes, levies, SOE profits, loans and government bonds, etc.

The process of budgeting can be done through several approaches that are top down (authoritative) and bottom up (participatory). Sardjito (2005) stated that in the top down budgeting system, the plan and the budget amount has been determined by the superiors/holders of the budget while the subordinates / budget implementers only do what has been established. Typically, the application of this system makes the performance of subordinates is not effective because employers often demand high performance while the resources are very small (limited). Meanwhile, the *bottom up* budgeting system (*participative budgeting*) is budgeting approach that focuses on efforts to improve the motivation for the employees in the organization. Subordinates or budget executors involved in the preparation of budgets that relate to sub-sections so that an agreement is reached between the boss or the holder of the power of the budget with subordinates / executors of the budget. Such model budgeting serves as a performance appraisal tool based on target achievement and efficient use of the budget. Achieving budget targets indicates good performance, and vice versa.

Research is a continuation of previous research process which has concluded that participative budgeting has an effect on managerial performance of East Java Province. Organizational commitment proved able to moderate the influence, while the perception of innovation is not able to moderate. Following up the results of such research, it is necessary further research to analyze the factors that can increase organizational commitment and strategy to improve the perception of innovation for all employees. In this case, the process of organizational learning and *locus of control* each employee is predicted as a variable that can affect organizational commitment. Systems thinking, mentality, personal skills, teamwork, and understanding of the organization's vision is an indicator measuring organizational learning, while the power of the individual to resist outside influences measured through self-control internally and externally.

Budget execution involves all human resources in the organization so that its accountability becomes the responsibility of each technical user of the budget user of the organization. Accountability for performance is dependent on the duties and responsibilities of each employee, but the performance accountability of government employees by Mardiasmo (2002) can be measured from the determination of strategic planning, implementation program, reporting up to performance evaluation. Based on this phenomenon, this study uses the results of first year research analysis and analysis of questionnaires spread in the second year as a complementary material that will be required in preparing the budgeting reporting model in order to realize performance accountability.

As a public organization, the Provincial Office of East Java Province is required to maintain its credibility in the community through the achievement of performance programs that favor public interest. Organizational credibility is a value that is formed from performance accountability so that its realization requires human resources who are able to perform their duties professionally, have a high commitment to advance the organization, have high self-control and able to report accountable budget usage. Mowen and Hansen (2004) say that the participative budgeting system is able to describe the type of work program of the organization and measure the level of program achievement because it contains the functions of planning and supervision. If planning is the foresight to determine what actions should be performed, then control is the view to the rear to see if anything has been done in accordance with the plan.

This study has both theoretical and practical benefits. At the theoretical level the research results can be used as a reference in formulating the theory of leadership and employee performance improvement in public organizations. While at practical level, this research can be used as input to local government about:

- a. The need to create an open budget that is able to explain where the income is gained and what the funds are spent on.
- b. The importance of making the program work systematically to realize the goals of the organization gradually in accordance with the budget schedule.
- c. Strategy to create a credible government apparatus, capable of performing tasks professionally in accordance with the standards of knowledge owned and trusted by the public for being able to report the accountable use of budgets.

2. Literature Review

2.1 Participatory Budgeting

A budget is a statement of the estimated performance that an organization is trying to achieve over a period of time specified in financial size (Mardiasmo, 2002). Benefits of the budget, among others: 1) tools for managers to do the planning, 2) provide information that can be used to improve decision making, 3) provide performance evaluation standards, and 4) improve communication and coordination.

The budgeting process is an important activity because the budget has the possibility of functional and dysfunctional impact on the attitudes and behavior of members of the organization. The impact is indicated by the presence or absence of budget functions as a good control tool to motivate the members of the organization to improve its performance. Sardjito (2005) stated that the budget can be done through:

1) *Top down* or budgeting authoritative

In the *top-down* budgeting, top management determine the entire budget period, as well as compile the entire operating budget (including lower level operations). Authoritative budgets are not communicating but giving orders. However, this budgeting can provide better decision-making control than participatory budgeting.

2) *Bottom up* or budgeting participatory

Participatory budgeting is a good communication tool as it allows top management to understand the problems faced by employees. This method can increase employee motivation to achieve organizational goals. However, if not properly controlled, participative budgets can lead to budget targets that are easily achieved or not in accordance with the target company.

2.2 Organizational Commitment

Organizational commitment is defined as the degree to which an employee is favoring an organization and desires to retain membership in the organization (Robins, 2003). Organizational commitment is a positive dimension of the attitude of the employees related to the performance as an indicator measuring the level of feelings and confidence in the organization where they work (Setyanto. Arif Budi, 2011). In the commitment there is a genuine effort and attachment of individuals to achieve targets, prioritize the interests of the organization, and try to make

the organization more productive and profitable.

Organizational commitment woke up when people develop three attitudes: 1) *Identification*, an understanding or appreciation of the purpose organization, 2) *involment*, a feeling of being involved in an occupation or a feeling that his job is fun, 3) *Loyalty*, a sense that the organization is a work and residence comfortable. Organizational commitment has three dimensions, namely, 1) Affective (*affective comitment*) if an employee wants to be part of the organization because of their emotional attachment or sense of belonging, 2) Sustainable (*continuance comitment*), if employees stay in an organization because he needed the salary and other benefits, and 3) Normative (*normative comitment*), if the employee persisted in organization for moral or ethical reasons. Someone said to have committed a great organization if all three dimensions of commitment are developed jointly.

2.3 Budget Accountability Reporting

Accountability of budget reporting can not be separated from employee performance accountability system. The performance accountability system of government agencies is an order, instrument, and method of accountability including: 1) strategic planning, 2) performance measurement, 3) performance reporting, and 4) information utilization for continuous improvement of performance. Head of the State Administration Institution said that the performance accountability of government agencies can be built through the following principles:

- There is a commitment from the leadership and all staff to make measurable and reliable performance reporting. Honest, objective, transparent, and accurate reporting.
- Running a system that guarantees consistent use of resources in accordance with applicable laws and regulations
- Shows the level of achievement of goals and objectives that have been set
- Oriented to the vision and mission, as well as achieving the results and benefits that have been obtained by the organization at each period.
- Presents the success or failure in achieving the goals that have been set.

Stoner et al. (1995) argues that the *internal* and *external locos of control* measures how much a person is able to control events that affect them and therefore contributes to accountability for performance.

2.4 Organizational Learning

Organizational learning is a process to provide an understanding of the company's vision and mission to all employees. Marquardt (1996) stated that individual learning and organizational learning are inseparable. Learning organization through individuals who are part of the organization. Individual learning refers to the change of expertise, insight, knowledge, attitudes, and values obtained by a person through experience, insights and observations.

Mills and Friesen (1992) describe the key characteristics of organizational learning: first, the organization must be committed to knowledge. That is, the organization has a commitment to continuously seek to gain knowledge. Second, organizational learning must have a mechanism of renewal (a mechanism of renewal) within the organization. Departments and other units within the organization are slowly getting into the bureaucracy. Third, organizational learning must have openness to the outside world. This involves a variety of ways, because so many things the organization must learn from its environment. Various things concerning openness such as managers require knowledge of how the business environment changes periodically and the willingness to continue to follow formal education. The marketing department should be responsive to the changing tastes of consumers and suppliers. All are examples of openness to the outside world.

In social learning, Rotter (1966) said that basically each individual receives a different defense power in some conditions. *Locus of control* is the belief that the individual is able to control events that affect them. In Vancevich and Matterson (1991) say that *locus of control* has two dimensions, namely:

- 1) *Internal locus of control*. A person with an *internal locus of control* are more active height information from the outside because they are convinced of his ability to control external influences.
- 2) *External locus of control*. Someone with an *external locus of control* high believing that what happened to him affected by anything that happens in the environment.

Compared with an *external locus of control*, one oriented to the *internal locus of control* is more able to deal with stressful situations, more open, more honest, and more innovative in developing the organization.

3. Research Methods

3.1 Population and Sample

The study population was all employees of the Department of East Java Province amounted to 11.598 people scattered in 20 offices. Sample set based on *random quota sampling* using the formula Slovin with epsilon level of 10% and given in an exidental manner. The number of questionnaires that could be analyzed as many as 268 pieces.

3.2 Research Variable

Variables this study consists of:

1) Employee Commitment

Encouragement from within individuals to do something in order to support organizational success

- a. Ability to work above average
- b. Pride is part of the organization
- c. Willingness to do all the work
- d. The suitability of individual values with the value of the organization
- e. Satisfaction choosing organization as work place
- f. Concern for the future of the organization

2) Organizational Learning

Is a process undertaken by the organization to provide understanding of the vision / mission and organizational goals to all employees

- a. Thinking System
- b. Mentality
- c. Personal Skills
- d. Teamwork
- e. Shared Vision

3) Locus of Control

The power of the individual to survive from outside influences

- a. Internal locus of control
- b. External locus of control

4) Accountability Reporting

Order, instruments, and methods of accountability budget can be accounted for truth

- a. Determination of strategic planning / strategic plan
- b. Performance measurement
- c. Performance reporting
- d. Utilization of information for continuous improvement of performance.

3.3 Data Analysis and Discussion

3.3.1 Data Presentation

This study is a survey research and questionnaire as a research instrument. Recapitulation of the results of questionnaires is presented in Table 1.

Table 1. Summary of questionnaire completion results

No.	PO	LO	AP	No.	PO	LO	AP	No.	PO	LO	AP
1	50	44	48	91	44	44	42	181	42	42	38
2	46	42	44	92	38	44	38	182	39	34	36
3	50	50	48	93	47	50	36	183	46	42	45
4	44	48	44	94	38	50	35	184	50	50	46
5	35	50	38	95	40	42	46	185	44	34	50
6	47	50	48	96	50	50	50	186	35	38	42
7	38	45	42	97	42	48	42	187	47	45	42
8	40	34	44	98	40	50	42	188	46	44	50
9	50	42	46	99	50	44	50	189	40	48	50
10	50	50	50	100	42	48	50	190	42	50	38
11	50	34	42	101	50	50	46	191	42	50	48
12	46	38	42	102	46	50	48	192	44	42	50
13	50	45	50	103	50	50	50	193	35	50	42
14	44	44	50	104	44	48	44	194	47	48	42
15	42	48	42	105	35	50	46	195	38	50	50
16	47	50	38	106	44	50	50	196	42	38	44
17	38	50	36	107	39	45	42	197	42	45	38
18	40	42	40	108	47	34	42	198	50	44	48
19	50	50	48	109	38	42	50	199	46	48	50
20	42	48	38	110	40	50	50	200	48	42	44
21	44	50	38	111	50	34	48	201	44	50	46
22	35	38	42	112	42	47	50	202	35	38	40
23	47	45	50	113	50	45	44	203	47	48	42
24	38	34	38	114	46	44	46	204	38	50	42
25	50	42	46	115	50	48	50	205	40	50	50
26	42	44	42	116	44	50	42	206	47	44	50
27	50	45	42	117	35	38	36	207	38	48	42
28	46	42	42	118	40	42	50	208	40	50	42
29	50	42	50	119	50	50	50	209	50	50	50
30	44	50	50	120	42	38	42	210	42	42	50
31	35	34	38	121	50	50	38	211	50	50	48
32	47	38	48	122	46	50	36	212	46	48	50
33	38	45	45	123	50	45	35	213	50	50	44
34	40	44	44	124	50	42	46	214	44	38	46
35	47	48	46	125	42	38	50	215	35	45	50
36	38	50	50	126	50	38	42	216	40	44	42
37	40	44	42	127	46	45	42	217	50	48	42
38	40	42	42	128	50	44	50	218	42	50	50
39	42	50	50	129	44	48	50	219	50	50	50
40	44	48	50	130	35	42	38	220	46	50	42
41	42	44	42	131	40	50	48	221	50	42	38
42	47	40	38	132	50	42	48	222	44	48	36
43	38	50	36	133	42	50	48	223	50	48	35
44	50	50	35	134	50	48	50	224	42	50	46
45	42	42	48	135	46	50	44	225	50	44	50
46	50	50	42	136	50	44	46	226	46	48	42
47	46	48	38	137	35	38	34	227	44	48	42
48	50	50	48	138	44	46	42	228	44	50	50
49	44	50	50	139	44	50	42	229	35	50	50
50	40	45	44	140	40	50	50	230	47	48	42
51	47	44	48	141	50	48	50	231	38	50	42
52	38	42	50	142	42	50	48	232	40	44	44
53	40	50	44	143	50	50	50	233	35	45	50
54	47	45	46	144	46	48	44	234	47	46	48
55	38	34	50	145	50	50	48	235	38	42	50
56	40	42	42	146	44	44	50	236	50	50	44

57	50	50	48	147	50	48	42	237	42	44	46
58	42	34	50	148	47	50	42	238	50	38	50
59	44	38	50	149	38	50	50	239	46	45	42
60	50	45	38	150	40	42	38	240	50	44	42
61	46	44	48	151	50	48	42	241	44	48	50
62	50	48	50	152	42	50	38	242	35	36	35
63	44	50	44	153	40	50	50	243	47	50	46
64	44	50	46	154	50	45	42	244	44	50	50
65	47	50	35	155	42	42	46	245	40	50	42
66	38	48	48	156	42	42	36	246	47	44	42
67	40	43	38	157	44	50	35	247	48	48	50
68	50	50	38	158	50	34	46	248	40	50	50
69	42	45	48	159	46	38	50	249	50	50	38
70	50	46	50	160	50	45	42	250	42	42	48
71	46	42	44	161	44	44	42	251	50	50	38
72	50	50	48	162	35	48	50	252	46	48	48
73	44	34	50	163	47	50	50	253	50	50	50
74	35	38	44	164	38	50	38	254	44	38	44
75	40	45	46	165	40	42	48	255	45	45	46
76	50	44	50	166	50	50	38	256	40	44	48
77	42	48	42	167	42	48	48	257	50	48	38
78	50	50	42	168	50	50	50	258	42	50	38
79	46	50	50	169	46	38	44	259	50	50	48
80	50	42	50	170	50	45	46	260	46	50	50
81	44	44	38	171	44	44	46	261	50	42	44
82	35	48	48	172	35	48	50	262	44	50	46
83	47	50	50	173	40	50	42	263	50	48	50
84	44	50	44	174	38	44	42	264	42	50	48
85	40	45	46	175	42	50	50	265	50	44	42
86	50	42	50	176	50	48	50	266	46	48	50
87	42	50	42	177	46	50	42	267	50	50	50
88	43	40	42	178	42	42	38	268	48	50	48
89	46	38	50	179	44	45	50				
90	42	45	44	180	50	46	42				

Data Source: Filled Questionnaire, processed.

3.4 Data Analysis

3.4.1 Testing Research Instruments

The feasibility of the questionnaire as a data retrieval tool is tested based on the score of its validity and reliability. Validity test of using the *product moment* correlation Among indicator scores (X_1, X_2) with a total score of indicator (Y) obtained the result that the entire item per tanyaan the variable has a greater correlation coefficient of $r_{table} = 0.207$ and significance of less than 0.05. While test reliability by *Cronbach's alpha* values result that all variable value is greater than the minimum threshold value that is equal to 0.300. Thus it can be concluded that all items of questions in the questionnaire is valid and reliable so that it can be used in research.

3.4.2 Classic Assumption Test

Table 2. Classic assumption test results

Testing Criteria	Method	Results	Information
Normality	Normal Graph PP Plot of Regression Standardized Residual	The distribution of data of all variables approaching the normal line (not experiencing skewness)	Distributed normally.
Multicollinearity	VIF (<i>Variance Inflation Factor</i>)	All independent variables have VIF value <10 with tolerance limit > 0.1	There is no multicollinearity
Autocorrelation	Durbin Watson (DW)	N worth 1.815 points	It does not attempt autocorrelation
Heteroscedasticity	Spearment Level Correlation	N use values sig (2-tailed) for the three variables more > alpha (0.05)	It does not attempt occurred heterocedasticity

3.4.3 Multiple Linear Regression Analysis

Table 3. Results of multiple linear regression testing

Criteria / Variables	Coefficient	t	Sig	Information
Canstant		36348		-
Organizational Learning	.139	2,273	.024	Partially affected
Locus of Control	.051	.830	.407	No partial effect
F	3.271		.040	Influential simultaneously
R Square		.024		-

Source: SPSS output, processed.

Some things can be concluded based on Table 3, namely:

- a. Coefficient of correlation $R = 0,024$ indicate that the influence of variables X_1, X_2 to Y is at 24% and the rest (66%) influenced by other variables not examined.
- b. Coefficient of constant = 36 348, this means that if the value of all independent variables equal to zero, then the competence of employees will be valued at 36.348 points.
- c. Coefficient of $X_1 = 0.139$ suggesting that if all other variables constant, and if the value of the variable Organizational Learning increased by one point, then competence will increase by 0.139 points.
- d. Coefficient of $X_2 = 0,052$ this shows that if all other variables constant, and if the value of the variable Locus of Control increased by one point, then competence will increase by 0.052 points.
- e. Testing hypotheses:
 - Organizational Learning has a t_{count} of 2.273 (Sig = $t = 0.024 < 0.05$), then the partial variable has an effect on Employee Competency variable.
 - Locus of Control has a t_{count} of 0,830 (Sig $t = 0.407 \geq 0.05$), then the partial variable does not affect the Employee Competency variable.
 - Both variables of organizational learning and locus of control simultaneously affect the competence of employees.

4. Discussion

The preliminary study of this study discusses the effect of participative budgeting on managerial performance through employee commitment and innovation perception as a moderating variable in order to improve performance accountability. The study proves that budgetary participation has an effect on managerial performance. Organizational commitment is able to moderate that influence, while perceptions of innovation cannot moderate. Therefore action is needed to ensure that employees' commitment can be improved so that performance accountability can be realized. This research concludes that to maximize employee commitment, organizational learning process must be implemented well. Performance accountability will be achieved if employees are able to report accountable use of the budget and have a high commitment to advance the organization.

The design of budget accountability that has been collected by researchers to improve accountability reporting are:

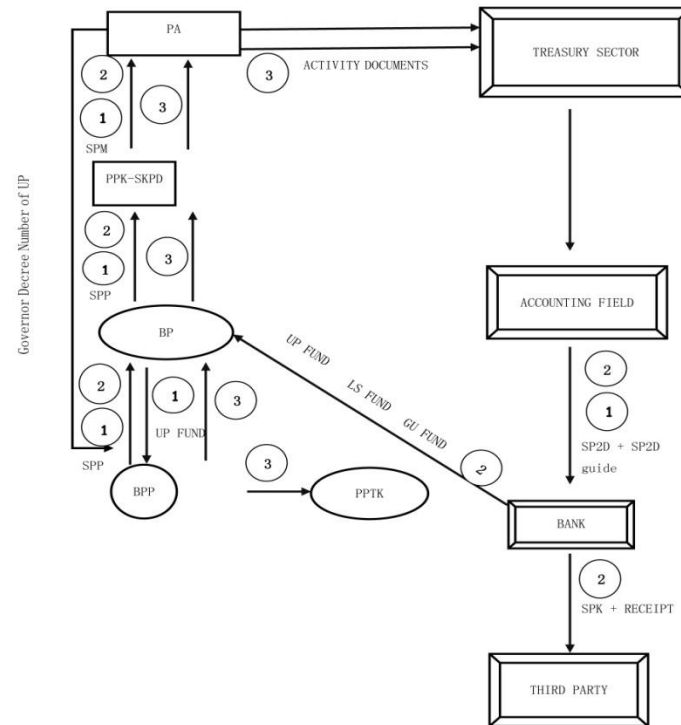


Figure 1. Flowchart budget accountability

Figure 1 on Flowchart Budget Accountability is explained about Budget Procedure Procedures, Budget Withdrawal Procedures, Budget Implementation Procedures and Budget Disbursement Flowcharts. Within the Flowchart there are several Government Areas involved, starting from Budget Users or more commonly referred to as Head of Service, PPK-SKPD (Finance Administration Officials-SKPD) or Secretary of Head of Service, BP (Expenditure Treasurer) or BPP (Spending Treasurer) which is in charge of preparing the budget documents that are useful in the process of Budgeting to Disbursement of Budget. In the process of preparing the documents of the Spending Treasurer and / or the Spending Assistant Treasurer is assisted by the PPTK (Activity Technical Activity Officer). There is also the Field of Treasury and Accounting Sector. The governor is also involved in the budget accountability process.

While the Budget Reporting Flowchart is presented in Figure 2:

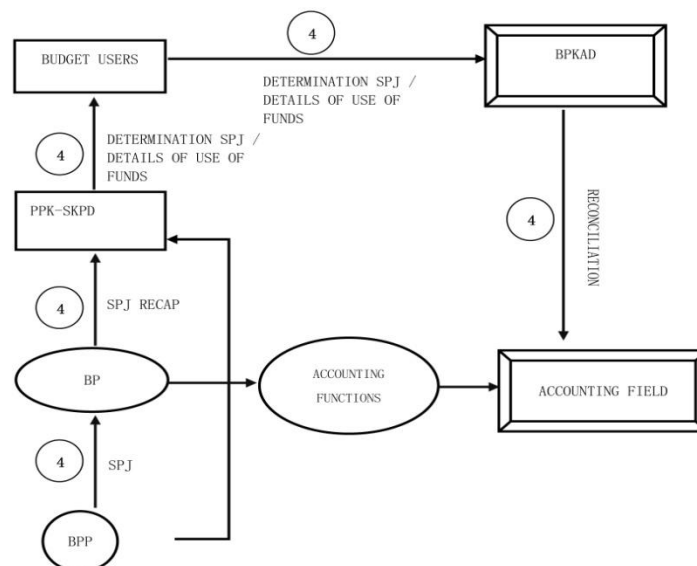


Figure 2. Flowchart budget reporting

Figure 2 shows the Flowchart Budget Reporting there are several processes or plots, including:

- a. Number 1 (one) is a plot of the Budget Procedure Procedure and several supporting documents, from the receipt of the Decision Letter from the Governor for the disbursement of UP funds. The Spending Treasurer and / or the Spending Treasurer shall make the SPP (Payment Request Letter) after the completion of submission to the PPP-SKPD (Financial Administration Officials-SKPD) to be issued SPM (Payment Order) and verified by the Budget User. Then the SPM is sent to the Regional Treasury for the issuance of SP2D (Fund Disbursement Order).
- b. Number 2 (two) is the flow of the Budget Disbursement Procedure and several supporting documents. The initial step is equal to the budgeting that is made by SPP by the Spending Treasurer and / or the Spending Treasurer then issued SPM by PPK-SKPD and verified Budget User then sent to Regional Treasury for SP2D. All these steps apply to disbursement of UP Funds, LS Funds, or GU Funds. Fund disbursement UP, after SP2D issued and Introduction SP2D entered into Bank owned Balitbang then the money is immediately disbursed and entered into the Spending Treasurer. The disbursement of the LS Fund is also the same as the disbursement of the UP Fund, only the LS Fund here refers to two types of disbursement, the first after SP2D and SP2D Introduction to the Balitbang Bank, the Fund can be disbursed directly into the Spending Treasurer, used for Employee Expenditure. For Procurement of Goods and Services after SP2D and SP2D Introduction, the funds will be entered into Bank from a third party, it happens if there has been an agreement with third party. From Balitbang itself if the Third Party agrees with the agreement it will be equipped SPK (Work Order) and Receipt and then made the report of the examination. Disbursement of GU Funds is similar to disbursement of UP and LS Funds, after SP2D is issued and SP2D Introduction goes to Balitbang's Bank, the GU Fund can be disbursed directly into the Spending and Spending Bonds. GU funds are disbursed after activities.
- c. Number 3 (three) is a flow of Budget Implementation Procedures and several supporting documents, fund UP in Breakdown into activities conducted by Balitbang. The Deployment and / or Asset Management Treasurer assisted by the Technical Activity Officer (PPTK) shall draw up the activities for a period of one year and in accordance with the Funds obtained, then the documents shall be verified by the Budget User through PPK-SKPD. Then sent to the Regional Treasury for checking again.
- d. Number 4 (four) is the flow of the Budget Reporting Procedure and several supporting documents, the Spending Treasurer and / or the Spending Assistant make an SPJ (Letter of Responsibility) about the details of the use of funds and then recapitulated by PPK-SKPD and authorized by the Budget User. After it is declared complete the SPJ document is sent to BPKAD (Regional Financial Management and Assets Agency) and checked directly by Regional Accounting Sector. Besides, the Spending Treasurer also performs accounting functions where there are documents of SPJ files that are sent directly to the Regional Accounting Division to be performed Reconciliation / matching with the SPJ sent through BPKAD.

4. Conclusion

The main conclusions of the study are:

- 1) Budgetary participation directly affects managerial performance.
- 2) Organizational commitment is able to moderate the influence of budgetary participation on managerial performance.
- 3) Perceptions of innovation can not moderate the effect of budgetary participation on managerial performance.
- 4) Learning organization has an effect on employee commitment, while the locus of control has no effect.
- 5) Accountability performance achieved if the employee has a firm commitment to promote the organization that can be realized through a learning process and are able to report a budget organization accountable.

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