

The Effect Of Budgeting Participation On Managerial Performance Of District Apparatus Organizations In East Java Province

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The Effect Of Budgeting Participation On Managerial Performance Of District Apparatus Organizations In East Java Province

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Abstract

The purpose of this study was to determine the effect of budgetary participation on managerial performance of district apparatus in East Java Province. Research using Structural Equation Modeling (SEM) using Lisrel software and AMOS Statistics, the sampling method using purposive sampling with research samples 182 Regional Organization Organizations of Subauditoriat Region IV East Java Province. The results of the study Budget participation significantly influence the organization's managerial performance, organizational culture, decentralization, characteristics of effective management accounting information systems, procedural fairness budgeting, psychological contracts and budget communication of the public sector. While Organizational Culture has a significant effect on managerial performance, Characteristics of Effective Management Accounting Information Systems have a Significant effect on Managerial Performance, Budget Procedural Fairness, psychological contracts and budget communication of the public sector. Significant Influence on Managerial Performance.

Keywords: Budget Participation, Organizational Culture, Budget Procedural Fairness, Budget Communication of Public Sector, Managerial Performance

INTRODUCTION

Budget participation is prepared using a top-down and bottom-up approach. A top-down approach or top management's authoritative budgeting draw budgets for the organization as a whole, including lower-level operations. The bottom-up approach or participation allows negotiations between managers to achieve organizational goals. According to Pope (1984), there are three approaches to the budgetary involvement, the first being Normative Behavioral as research conducted by (Becker and Green, 1966; Hanson, 1966; Hofstede, 1968). Secondly, Empirical Behavioral, such as research conducted (Milani, 1975; Hofstede, Ch 9; Brownell, 1982). The three Principal-Agent Models, such as research conducted by (Baiman and Evans 1981; Magee, 1980; Christensen 1980;1981). Bottom-up budgeting was implemented by government organizations in Indonesia, which in the budgeting process involved middle and lower-level managers. The involvement of middle and lower-level managers in the delegation and granting of authority in the budgeting process is called decentralization. At the high decentralization level, the relationship becomes negative. Solehan and Setiawati (2009) found that there was a positive effect between decentralization and managerial performance in Manufacturing companies in Semarang, Ingkriwang (2013) also found that there was a significant influence between decentralization variables and managerial performance.

Research on the relationship between participation in the budgeting process and managerial performance is much-debated research. Some research on the relationship between budgetary participation and managerial performance shows inconsistent results; Some studies that find a positive and significant relationship between budgeting participation and managerial performance are (Brownell 1982; Brownell and McInnes 1986; Chenhall and Brownell, 1988; Early 1985; Milani 1975; Steers 1975), and positive relationship is not significant namely, (Latham and Marshall 1982; Latham and Yukl 1976).

District Apparatus Organizations in East Java Province, for the last five years from the results of the examination of the regional financial statements, there are still areas that obtain the title of Fair with Exceptions. Fair with Exceptions obtained by the municipality or district is audit opinions that are published if most of the information in the financial statements are free from material misstatements, or certain items are an exception. For this reason, the budget has an essential role in the government sector, because the low absorptive capacity of the budget shows that the work

program that has been created and determined is not well realized. As happened in Jember Regency, in 2018, the results of an audit conducted by the Supreme Audit Board, showed that the financial management performance of the Jember Regency decreased, this can be shown by the predicate given by the Supreme Audit Board on the results of audits of the District Government's financial statements Jember, which is Fair with Exceptions, is the same as the predicate obtained by Lumajang Regency in 2017. According to the Financial Examination Board, there has been a Time Over Budget Use in the financial management of the Jember Regency Revenue and Expenditure Budget in 2018, amounting to 701 Billion Rupiahs, high Remaining More Budget Usage is caused by the existence of the Head of the Regional Apparatus Organization carried out by the executor of the [81], so that it cannot realize the programs that have been appropriately budgeted. This also shows the weakness of the control system in the Jember Regency. In 2019, the Jember Regency Regional Budget will experience a deficit of 351 billion Rupiah. This [88] be seen when the Regional Representative Council of Jember and the Regent of Jember endorsed the 2019 Regional Revenue and Expenditure Budget draft into the 2019 Regional Revenue and Expenditure Budget in a plenary meeting at the Jember Regional Representative Council Building.

This phenomenon shows that the budget submission process is fundamental because it can be one of the indicators of managerial performance, especially in the district-level government sector in East Java province. Regulations regarding the effectiveness of budgeting use in the government sector have also been standardized in the form of a Minister of Home Affairs Regulation. So that in the process of preparing the realization of the budget must be in accordance with applicable regulations. One of the regulation [39] regarding the criteria for evaluating financial performance has been established since 1996, namely the Decree of the Minister of Home Affairs No. 690.900-327 of 1996 concerning Financial Assessment and Performance Criteria, determining the level of effectiveness of spending with indicators of the ratio of effectiveness and criteria, among others, very effective, effective, Simply Effective, Less Effective, and Not Effective.

Associated with some understanding of budgetary participation on the managerial performance [34] District Apparatus Organizations in East Java Province, this study was conducted to determine the effect of budgetary participation on organizational culture, decentralization, characteristics of effective management accounting information systems, procedural fairness budgets, psychological contracts, and budgets communication of public sector, on the managerial performance of regional apparatuses in the regencies of East Java province.

LITERATURE REVIEW

Relationship of Budget Participation and Managerial Performance [85]

According to (Lukka 1988; Brownell 1992), the effect of participatory budgeting on managerial performance is a fascinating main theme in management accounting research. This is because participation is generally judged as an approach that can improve [7] the performance of members of the organization. In addition to that, various studies examining the relationship between budgetary participation and managerial performance are often conflicting. [48]

The results of research conducted by Riyadi (2000) found that the effect of participation in the budgeting process on managerial performance would be high if the delegation of authority [94] given at the level of decentralization were high. Research conducted by Killian (2013) also shows a positive relationship between budgetary participation and [35] management performance.

William and Maria (2015) also examined budgetary participation associated with improved performance. The main finding in this study is that increased budgetary participation is associated with improved performance between both high and low levels. However, the mechanisms linking participation with performance are very different. While job [25] satisfaction partially mediates the relationship of participation performance in low power distances, it does not mediate the relationship of participation performance in high power distance. The participation performance relationship is fully mediated by relevant information work in sub-samples to high power distances and only partially mediated by satisfaction and relevant information work in sub-samples of low power distances. [55]

Hypothesis 1: The relationship of Budget Participation to Managerial Performance

Hypothesis 2: the relationship of Budget Participation to Organizational Culture

Hypothesis 3: the relationship of Budget Participation to Decentralization

Hypothesis 4: the relationship of Budget Participation to the Characteristics of Effective Management Accounting Information Systems

Hypothesis 5: the relationship of Budget Participation to Budget Procedural Fairness

Hypothesis 6: the relationship of Budget Participation to Psychological Contracts

Hypothesis 7: the relationship of Budget Participation to the Budget Communication of Public Sector

Relationship of Organizational Culture and Managerial Performance

Organizational culture is very influential on the behaviour of members of the organization because the value system in organizational culture can be used as a reference for human behaviour in organizations that are oriented towards achieving the goals or performance results set so that if the culture of the organization is good, it is not surprising if members of the organization are people who good and quality too. Thus, organizational culture, both directly and indirectly, will affect employee performance. Research by Frucot and Shearonq (1991), found the influence of the cultural dimension on the effectiveness of participation in budgeting in improving managerial performance. Nouri and Parker (1998) state that participation in budgeting can increase motivation, thereby increasing one's performance. Then in research (Kanan 2015), it found that culture influences the budgeting process in manufacturing companies in Libya and America.

Hypothesis 8: Organizational Culture on Managerial Performance

Relationship of Decentralization and Managerial Performance

Decentralization is the delegation of authority and accountability between superiors and subordinates, where subordinates are also given authority to make various kinds of decisions. The broader the responsibilities that are owned by participants independently, the higher the level of decentralization held in an organization. In the study of (Govindarajan 1986; Gul et al. 1995; Erna and Dwi 2006; Solehan and Setiawati 2009; Ingkriwang 2013), stated that there is an influence between the decentralization variable and managerial performance.

Hypothesis 9: Decentralization of Managerial Performance

Relationship Characteristics of Management Accounting Information Systems and Managerial Performance

In the study of Chenhall and Morris (1986), finding information characteristics of management accounting systems is beneficial according to managers' perceptions. Research Gul et al. (1994) showed a positive relationship between the character of management accounting system information with managerial performance. Chia (1995) states that there is a positive relationship between the characteristics of management accounting information systems and managerial performance. According to Nazaruddin (1998) explains that there is an influence between the characteristics of management accounting information systems with managerial performance. Then in the study of Solehan and Setiawati (2009) found that there is a positive influence between the management accounting system with managerial performance, while in (Rustiana's 2002) states there is no positive influence between the management accounting system with managerial performance.

Hypothesis 10: Characteristics of Effective Management Accounting Information Systems on Managerial Performance

Relationship between Budget Procedural Fairness and Managerial Performance

Justice is becoming an increasingly important thing at this time. The issue of injustice causes dissatisfaction, which, if not immediately resolved, can lead to deviant behaviour in the workplace. Various deviant behaviours such as arriving late, ignoring orders from superiors, or using company goods outside their authority are a form of deviation done consciously to disrupt the company. (Aquino et al. 1999). In the end, injustice will only eliminate ties between members of the organization, is very painful for individuals, and dangerous for the company (Cropanzano et al., 2007). In assessing organizational justice, there are at least three areas that must be evaluated, namely: reward, process, and interpersonal relations (Cropanzano et al., 2001). Many studies have examined organizational justice with three components, namely distributive, procedural, and interactional. Greenberg 1987, Colquitt, 2001; Colquitt et al., 2001 stated that interactional justice consisted of two components, namely: interpersonal and informational, so that in its development, some researchers

stated that organizational justice consisted of four components. If there is an injustice in the budget preparation procedure, it will cause the Official Performance to decrease.

(Tang and Balwin's 1996) states that if managers can apply rules fairly and consistently, all employees will reward them through good performance. Evan et al. (2001) found that managers often did not raise the budget to the maximum extent because they had honesty preferences. Manrich and Shield (2011) suggest if subordinates whose psychological contracts are violated will respond with dishonest budget communication relative to participants whose psychological contracts are fulfilled. The experimental results show that violations of sub psychological contracts during participatory budgeting are associated with lower levels of honesty. Osikhen (2013) shows that there is a positive interaction between budget partitioning and procedural justice. Tanjung and Nurhazlina (2013), the results of their research show that procedural fairness does not have a significant relationship with managerial performance.

Hypothesis 11: Budget Procedural Fairness on Managerial Performance

Relationship of Psychological Contracts, Budget Communication of Public Sector and Managerial Performance

The results of research by Khrisnan et al. (2011) found that employees' Psychological Contract violations during participatory budgeting influenced their behaviour, even when their Psychological Contract was fulfilled, and subordinate honesty during participatory budgeting depended on whether their Psychological Contract with superiors was fulfilled or violated, and when a Psychic Contract violation occurred causing low levels of reliability of subordinates during the process of participatory budgeting.

Research on Psychological Contracts and honesty in budgetary participation was also conducted by Rosdini (2016). The results of this study indicate that Psychological Contracts affect the fairness of business unit managers. The honesty of business unit managers in full participatory budgeting conditions - full influence is more significant than in pseudo participatory budgeting conditions - some influence and reliability of business unit managers in pseudo participatory budgeting conditions - some influence is smaller than pseudo - no influence participatory budgeting. The results of this study also show that shared financial interest affects the honesty of business unit managers, namely, the honesty of business unit managers is smaller in the condition of the distribution of benefits over the created slack than without the distribution of benefits created by the slack. In the absence of sharing the benefits of the slack created for other employees, the honesty of the business unit manager is higher when other employees know the creation of slack compared to when other employees do not know the creation of slack. Besides, the results of this study also prove that procedural fairness increases the honesty of business unit managers in the participatory budgeting process.

Hypothesis 12: Psychological Contracts on Managerial Performance

Hypothesis 13: Budget Communication of Public Sector on Managerial Performance

METHODOLOGY

The study was conducted with an explanatory research approach and a quantitative approach aimed at explaining the causal relationship between the variables that influence the hypothesis (Sugiyono, 2013). The number of research samples was 182 people with sampling criteria, namely Regional Apparatus Organizations consisting of Agencies and Offices (Types A, B, and C), Regional Apparatus Organizations of the District of Subauditory IV region, and District Apparatus Organizations that received the Fair Appraisal three times with Exceptions in the past five years, namely from 2014-2018 at the district level in East Java Province. Data collection procedures using a questionnaire with the method of collection and sampling using purposive sampling (Arikunto, 2013). This study used Structural Equation Modeling (SEM) a statistical model that provides estimates of the calculation of the strength of hypothetical relationships between variables in a theoretical model, either directly or through intermediate variables (Intervening or moderating) (Wijaya, 2009), while developing and testing hypotheses using Lisrel 8.8 software and AMOS statistics. Research analysis techniques with a second-generation multivariate analysis that combines Factor Analysis and Path Analysis, while the construct in this study uses latent constructs.

RESULTS AND DISCUSSION

Structural Equation Model Analysis

SEM analysis results to determine the magnitude of the influence of the variable Budget Participation (X), on Organizational Culture (Z1), Decentralization (Z2), Management Accounting Information System (Z3), Budget Procedural Fairness (Z4), Contract Psychology (Z5), and Budget Communication of Public Sector (Z6) and variables X, Z1, Z2, Z3, Z4, and Z5 on Managerial Performance (Y) with the following formulation: $Y = \lambda_1 X + \lambda_2 Z_1 + \lambda_3 Z_2 + \lambda_4 Z_3 + \lambda_5 Z_4 + \lambda_6 Z_5 + \lambda_7 Z_6 + e$. from the results of the Structural Equation Modeling analysis using the Lisrel program. 8.8 the following equation is obtained: $Y = -0.014 X + 0.35 Z_1 + 0.11 Z_2 + 0.047 Z_3 + 0.55 Z_4 + (-0.34) Z_5 + (-0.46) Z_6 + 0.50$. SEM test results provide structural model results of latent variables, as shown in Figure 1 below.

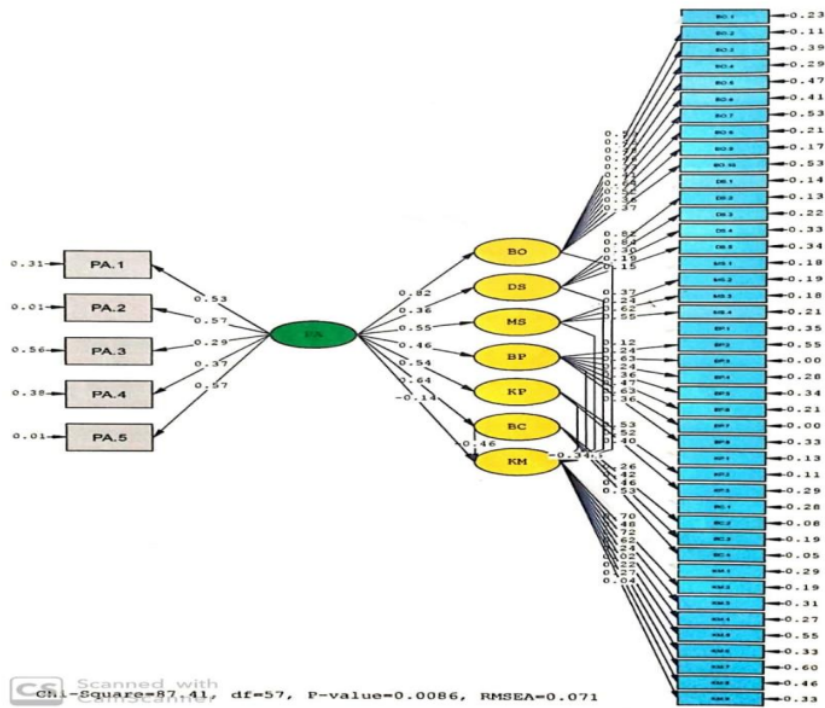


Figure 1 SEM Test Results

1) The goodness of Fit Test (GOF)

The results of testing the suitability of the model in the study note that of the 13 criteria used to assess whether a model is feasible or not, most of them have been met; thus, it can be said the model is acceptable and the model and data are compatible. The goodness of Fit test results can be seen in Table 1 below.

Table 1 Goodness of Fit Test Results

Fit size	Match levels	Estimated Results	Match Level
Chi square	Small value	87,41	Marginal fit
P value	$P > 0,05$	$P = 0,0086$	
RMSEA	$RMSEA < 0,08$	0,071	Good (close fit)
P (close fit)	$P > 0,05$	$P = 0,05$	
ECVI	Small value and close to ECVI saturated	$M^* = 42,38$ $S^* = 21,98$ $I^* = 142,87$	Good (close fit)

18 AIC	Small value and close to AIC saturated	M* = 453,1 S* = 235,00 I* = 1385,30	Marginal fit
CAIC	Small value and close to CAIC saturated	M* = 453,11 S* = 668,19 I* = 1385,30	Marginal fit 3
NFI	NFI > 0,90	0,88	Marginal fit
NNFI	NNFI > 0,90	0,89	Marginal fit
CFI	CFI > 0,90	0,92	Good (close fit)
IFI	IFI > 0,90	0,97	Good (close fit)
RFI	RFI > 0,90	0,95	Good (close fit)
GFI	GFI > 0,90	0,87	Marginal fit
AGFI	AGFI > 0,90	0,81	Marginal fit

2) 13 Hypothesis Test Results

The next step is to test the causality of the hypothesis developed in the structural model. Tests on the structural model are presented in Table 2 below.

Table 2 Hypothesis Testing Results

No.	Hypothesis	Variable	Estimate	T-value	Information
1.	H1	X – Y	-0,14	-0,65	Rejected
2.	H2	X – Z ₁	0,82	7,73	Accepted
3.	H3	X – Z ₂	0,36	3,61	Accepted
4.	H4	X – Z ₃	0,55	4,58	Accepted
5.	H5	X – Z ₄	0,46	1,96	Rejected
6.	H6	X – Z ₅	0,54	5,11	Accepted
7.	H7	X – Z ₆	0,64	4,01	Accepted
8.	H8	Z ₁ – Y	0,35	2,02	Accepted
9.	H9	Z ₂ – Y	0,11	1,21	Rejected
10.	H10	Z ₃ – Y	0,047	0,42	Rejected
11.	H11	Z ₄ – Y	0,55	1,98	Accepted
12.	H12	Z ₅ – Y	-0,34	-2,91	Rejected
13.	H13	Z ₆ – Y	-0,46	-3,01	Rejected

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Effect of Budget Participation on Managerial Performance of District Apparatus Organizations in East Java Province

Hypothesis 1, states that budgetary participation significantly influences the managerial performance of Regional Apparatus Organizations in East Java province, the path diagram of the model test results shows the t-value is -0.65 (95% confidence level). This proves that H1, which states that budget participation does not significantly influence the managerial performance of the District Apparatus Organization in East Java Province, is rejected with a t-value of (-0.65) smaller than the recommended value (1.96) of T-table (sig 0.05). In other words, budgetary participation cannot improve the managerial performance of district apparatus organizations in East Java Province.

The relationship between budgetary participation and managerial performance can be seen from two perspectives, namely psychological and cognitive perspectives. First, because identification and involvement with budget objectives, participation is related to performance and consequently leads to increased motivation and commitment to performance and consequently leads to increased motivation and commitment to the budget (Murray, 1990; Chow et al. 1988; Lau & Buckland 2001). Second, as a result of an increase in information flow between superiors and subordinates, budgetary participation leads to higher quality decisions. Viewed from this perspective, participation leads to high motivation, high commitment, high-quality decisions, and higher performance. Earlier empirical studies show that the relationship between budgetary participation and performance is inconsistent. The results of several studies show a positive relationship (Merchant, 1981; Brownell, 1982), while some show a significant positive relationship (Milani, 1975; Brownell & Hirst, 1986; Dunk, 1989).

Several other studies show a negative relationship (Stedry, 1960; Cherrington & Cherrington, 1973). Previous research has shown that the benefits of participation in budgeting regulate in many ways, such as displaying work-related information (Parker & Kyj, 2006), decreasing information asymmetry (Kren, 1992), managers decreasing role ambiguity (Chenhall & Brownell, 1988) and reducing work-related tensions (Kennis, 1995; Shields et al. 2000). In accordance with the results of this study, which showed that budgetary participation did not affect managerial performance. This is because budgetary participation is not the main standard in managerial performance appraisal, this can be seen from nine managerial performance indicators, budgetary participation is included in a content indicator (structural) where organizational members use a set of financial and non-financial performance information.

14 **Effect of Budget Participation on Organizational Culture of District Apparatus in East Java Province**

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Hypothesis 2, states that Budget Participation has a significant effect on Organizational Culture, the path diagram of the model testing results shows t-value is 7.73 (95% confidence level) with black numbers. This proves that the H2 hypothesis, which states that budgetary participation has a significant effect on Organizational Culture, is accepted with a t-value of (7.73) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, Budget Participation can affect organizational culture in Government Agencies

Budget participation in the drafting process involves all Echelon III and IV officials in government agencies, with the involvement of these involved will encourage middle and lower-level managers to take responsibility for their respective duties and authorities. The behaviour of organizational members is influenced by organizational culture because the value system in organizational culture can be used as a reference for human behaviour in organizations oriented towards achieving goals. The results of this study indicate that budgetary participation influences organizational culture. This is consistent with research conducted by Frucot and Shearon (1991) and Nerdinger (2008), who found the influence of cultural dimensions on budget effectiveness in improving managerial performance.

11 **The Effect of Budget Participation on the Decentralization of District Apparatus Organizations in East Java Province**

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Hypothesis 3, states that Budget Participation has a significant effect on Decentralization, the path diagram of the model testing results shows the t-value 3.61 (95% confidence level) with black numbers. This proves that hypothesis H3, which states that budgetary participation has a significant effect on Decentralization, is accepted with a t-value of (3.61) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, Budget Participation can influence Decentralization or the delegation of authority and responsibility to inferior managers.

Decentralization is the delegation of authority and accountability between superiors and subordinates, where subordinates are also given authority in decision making. Decisions in the budget preparation process are carried out in a decentralized way, or involve subordinates and superiors. The results of this study indicate that budgetary participation influences decentralization, the results of this study are consistent with research conducted by Bruns and Waterhouse (1975), showing that managers and subordinates in decentralized organizations feel themselves to be more influential people, participate more in budget planning, and feel satisfied with activities related to the budget. Whereas in centralized organizations, managers feel themselves to be less responsible, less involved in budget planning, and under pressure from their superiors, they feel the budget as something less useful and limits their freedom (Brownell, 1982). Merchant (1978), who examined the relationship between decentralization and budget system design, found strong support that the design of the budget system would be useful in decentralized companies and the involvement of subordinates in budgeting.

Effect of Budget Participation on Effective Management Accounting Information Systems (MASE) Organizations of District Regencies in East Java Province

Hypothesis 4, states that Budget Participation significantly influences the Characteristics of an Effective Management Accounting Information System (the path diagram of the model testing results shows the t-value is 4.58 (95% confidence level) with black numbers. This proves that hypothesis H4 which states that budgetary participation significantly influences the Characteristics of Effective

Management Accounting Information Systems is accepted, with a t-value of (4.58) more significant than the recommended value (1.96) of T-table (sig 0.05) In other words, Budget Participation can affect the Characteristics of an Effective Management Accounting Information System.

Accounting information is needed and used in all stages of management, including planning, controlling, and decision making (Hansen & Mowen, 2006). Management accounting information system is a system that produces output using input. It processes it for specific management purposes, while the output is in the form of special reports on production costs, customer costs, budgets, and performance reports (Hansen & Mowen, 2003). The budget preparation process requires accounting information from various parts in the organization; for this, an effective management accounting information system is needed. The results of this study indicate that Budget Participation influences the Characteristics of Effective Management Accounting Information Systems. This is in accordance with the results of research conducted by Kren (1992), which shows that the information system influences budget participation.

Effect of Budget Participation on Budget Procedural Fairness of District Apparatus Organizations in East Java Province

Hypothesis 5, states that Budget Participation significantly influences the Budget Procedural Fairness, the path diagram of the model testing results shows the t-value is 1.96 (95% confidence level). This proves that hypothesis H5, which states that budgetary participation significantly influences the Budget Procedural Fairness, is rejected. With a t-value of (1.96) equal to the recommended value (1.96) of the T-table (sig 0.05). In other words, Budget Participation cannot affect the Budget Procedural Fairness.

Leventhal (1980) states that procedural justice is related to the influence of fair decision-making procedures on the attitudes and behaviour of the people involved in and influenced by their decisions. Procedural justice is recognized as having positive benefits for employee participation in decision making (Lind & Tyler, 1988)

The results of this study indicate that budgetary participation does not affect budget procedural fairness, this is in accordance with the results of Lau CM and Lim (2002), which shows no influence between budgetary participation and managerial performance. there is no influence between budgetary participation with budgetary procedural fairness, and the influence of procedural fairness budget with managerial performance.

Effect of Budget Participation on Psychological Contracts of District Apparatus Organizations in East Java Province

Hypothesis 6, states that Budget Participation has a significant effect on Psychological Contracts, the path diagram of the model testing results show the t-value is 5.11 (95% confidence level) with black numbers. This proves that hypothesis H6, which states that budgetary participation has a significant effect on Psychological Contracts, is accepted with a t-value of (5.11) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, Budget Participation can affect Psychological Contracts.

The psychological contract is a psychological involvement of employees in the company. Davis (1985), psychological contracts are applied in the form of formal relationships between organizations and employees. They are related to intangible aspects such as the honour gained by a person for work, opportunities for growth and feelings of being nurtured by the organization Positive employee psychological contracts will influence the budgeting process. The results of this study indicate that Budget Participation affects psychological contracts; this is consistent with the results of Rosdini's (2016) research.

The Effect of Budget Participation on the Budget Communication of Public Sector Organizations of District Apparatus in East Java Province

Hypothesis 7, states that Budget Participation significantly influences the Budget Communication Of Public Sector, the path diagram of the model testing results shows the t-value is 4.01 (95% confidence level) with black numbers. This proves that hypothesis H7, which states that budgetary participation significantly influences the Budget Communication of Public Sector is accepted. With a

t-value of (4.01) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, Budget Participation can affect the Budget Communication of Public Sector.

Budget Communication of Public Sector is the process of budget communication in the public sector environment or the government sector. Where the communication process in the government sector is different from the private sector. The results of this study indicate that Budget Participation influences the Budget Communication of Public Sector, meaning that the environmental dimension in the government sector greatly influences the participatory budget communication process.

90 **The Effect of Organizational Culture on Managerial Performance of District Apparatus Organizations in East Java Province**

Hypothesis 8, states that Organizational Culture significantly influences Managerial Performance, the path diagram of the model testing results shows the t-value is 2.02 (95% confidence level) with black numbers. This proves that the H8 hypothesis, which states that Organizational Culture significantly influences Managerial Performance. Hypothesis accepted with a t-value of (2.02) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, Organizational Culture can affect Managerial Performance.

According to Holmes and Marsden (1996), organizational culture influences the behaviour, ways of working, and motivation of managers and subordinates in achieving organizational performance. Based on research results related to culture, it is determined that the cultural dimension has an influence on budgeting in improving managerial performance. Research conducted by Frucot and Shearon (1991) and Indriantoro (2000) found the influence of the cultural dimension on the effectiveness of participation in budgeting in improving managerial performance. The results of this study indicate that Organizational Culture influences Managerial Performance, meaning that the behaviour and workings of managers can affect organizational performance.

8 **The Effect of Decentralization on Managerial Performance of District Apparatus Organizations in East Java Province**

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Hypothesis 9, states that Decentralization has a significant effect on Managerial Performance, the path diagram of the model test results shows the t-value is 1.21 (95% confidence level) with a red number. This proves that the H9 hypothesis, which states that Decentralization has a significant effect on Managerial Performance, is rejected with a t-value of (1.21) smaller than the recommended value (1.96) of the T-table (sig 0.05). In other words, Decentralization cannot affect Managerial Performance.

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Decentralization is the delegation of authority and responsibility to lower-level managers. The results of this study indicate that Decentralization does not affect managerial performance, meaning that the delegation of authority to lower-level managers does not affect organizational performance results, this is because the performance appraisal indicators are not measured from the delegation process, but are oriented towards achievement results. The results of this study are in accordance with research conducted by Nor (2007), which examines decentralization and leadership style as moderating variables in the relationship between budgeting participation and performance. This is caused by organizational factors that are still centralized.

14 **Effect of Effective Management Accounting Information Systems on Managerial Performance of District Apparatus Organizations in East Java Province**

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Hypothesis 10, states that the Characteristics of Effective Management Accounting Information Systems significantly influence Managerial Performance, the path diagram of the model testing results shows a t-value of 0.42 (95% confidence level) with red numbers. This proves that the H10 hypothesis, which states that the Characteristics of Effective Management Accounting Information Systems does not significantly influence Managerial Performance, is rejected with a t-value of (0.42) smaller than the recommended value (1.96) of the T-table (sig 0.05). In other words, the Characteristics of Effective Management Accounting Information Systems cannot influence Managerial Performance.

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Accounting information is used as an assessment of the performance of individuals and groups in the organization (Hehanussa, 2008). Performance measurement is intended to control and motivate all members of the organization so that they focus on organizational goals and reflect by contributing to

organizational success (Atkinson, 1995). The characteristics of an effective management accounting information system do not affect managerial performance. This is consistent with the results of Rustiana's (2002) research, which shows that there is no positive influence between the characteristics of management accounting information systems and performance. This is because the central government has standardized the use of an accounting information system. Still, the results of the managerial performance of each regional organization vary.

Effect of Budget Procedural Fairness on Managerial Performance of District Apparatus Organizations in East Java Province

Hypothesis 11, states that the Budget Procedural Fairness significantly influences Managerial Performance, the path diagram of the model testing results shows the t-value is 1.98 (95% confidence level) with black numbers. This proves that the H11 hypothesis, which states that the Budget Procedural Fairness significantly influences Managerial Performance. Hypothesis accepted with a t-value of (1.98) more significant than the recommended value (1.96) of the T-table (sig 0.05). In other words, the Budget Procedural Fairness can affect Managerial Performance.

Budget Procedural Fairness relates to subordinates' perceptions of a form of the fairness of all processes implemented by the employer in the company and to evaluate their performance. High or low procedural justice will occur when subordinates feel that the procedures in the company and the processes that occur within the company are fair and unfair. The results of this study are in accordance with the results of Lind's research (1995) which did not find significant results regarding the relationship between the Budgeted Principles of Fairness in Managerial Performance, the final results of the research indicate that the effect of procedural fairness on performance becomes more complicated.

Effect of Psychological Contracts on Managerial Performance of District Apparatus Organizations in East Java Province

Hypothesis 12, states that Psychological Contracts have a significant impact on Managerial Performance, the path diagram of the model testing results shows the t-value is -2.91 (95% confidence level) with red numbers. This proves that hypothesis H12, which states that Psychological Contracts significantly influence Managerial Performance, is rejected with a t-value of (-2.91) more significant than the recommended value (1.96) with a negative sign from the T-table (sig 0.05). In other words, Psychological Contracts have a negative and significant effect on Managerial Performance.

A psychological contract is a series of expectations that an individual has for what is contributed to the organization and what the organization gives to him in return. Griffin (2002). The results of this study indicate that psychological contracts negatively affect managerial performance, this is caused by salaries and compensation for services obtained by regional apparatus that has been nationally standardized so that psychological contracts cannot motivate regional apparatus to work better, which in turn will affect the managerial performance of regional device organizations.

The Effect of Budget Communication of Public Sector on Managerial Performance of District Organizations in East Java Province

Hypothesis 13, states that the Budget Communication of Public Sector significantly influences Managerial Performance, the path diagram of the model testing results shows the t-value is -3.01 (95% confidence level) with a red number. This proves that the H13 hypothesis, which states that the Budget Communication of the Public Sector significantly influences Managerial Performance with a rejected t-value of (-3.01) more significant than the recommended value (1.96) with negative sign of T-table (sig 0.05). In other words, the Budget Communication of the Public Sector has a negative and significant effect on Managerial Performance.

Budget communication of the public sector is a new variable in this study, namely the process of communicating the budget based on the division of the environment in the government sector, which consists of the government microenvironment (Intragovernmental), one unit in the government only communicates alone. In a governmental microenvironment, two or more units from the same level of government communicate together. In a multilevel microenvironment communicator of two or more levels of collaboration. In a micro government environment (External governmental

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microenvironment) at least one government unit cooperates with at least one private non-profit sector or 42 international organization to communicate (Sanders, 2013)

98 The results of this study indicate that the budget communication of the public sector has a negative effect on managerial performance, meaning that the better the budgeting of the budget, the worse the managerial performance, this is due to the good communication process takes a long time and must go through stages that are in accordance with the level of management in the district apparatus organization, besides that in various environments in the government sector cannot be used as a guarantee that the inputs and outputs in the work program that have been set can be in accordance with 5 the objectives of the organization.

The results of this study indicate that budgetary participation through organizational culture, decentralization, information characteristics of effective management accounting systems, budget procedural fairness, psychological contracts, and budget communication of the public sector do not affect managerial performance. This is because even though the government system is decentralized, there is still centralized decision-making, or must use central government authorization. Organizational culture is formed derived from the behaviour and psychological apparatus of the regional apparatus, namely feeling safe, feeling comfortable, feeling valued, and respected. A positive organizational culture will result in a positive managerial performance as well, but the phenomenon that there are many regional apparatus is less responsible for the performance results of the regional apparatus organization. This can be seen from the low budget absorption, and this is because the use of the budget is not optimal in accordance with the work program that has been set at the beginning of the period.

CONCLUSION

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Based on data analysis and discussion of the effects of exogenous variables on endogenous variables 67 the intervening of District Apparatus Organizations in East Java Province, several conclusions can be drawn as follows:

Budget Participation has a significant 14 effect on managerial performance of Regional Apparatus Organiza 53 ns in East Java province, Budget Participation has a significant effect on Organizational Culture, Budget Participation has a significant effect on Decentralization, Budget Participation has a significant effect on the Characteristics of an Effective Management Accounting Information System (MASE), Participation Budget significantly influences the Budget Procedural Fairness, Budget Participation significantly influences Psychological Contracts, Budget Participation significantly influences 60 Budget Communication Of Public Sector, Organizational Culture significantly influences Managerial Performance, Decentralization has a significant effect on Managerial Performance, Characteri 97 s of Information Systems Effective Management Accounting (MASE) 12 nificantly influences Managerial Performance, Budget Procedural Fairness has a wide effect a significant effect on Managerial Performance, Psychological Contracts significantly influence Managerial Performance, Budget Communication of Public Sector significantly influence Managerial Performance.

Budgetary participation in organizational culture, decentralization, management accounting information system characteristics, procedural fairness budgeting, psychological contracts, budget communication of public sector, stated that, managerial performance of District Apparatus Organizations in East Java Province. This concludes that in a very small budget participation may not necessarily improve managerial performance, but related to organizational culture, decentralization, characteristics of effective management accounting information systems (MASE), psychological contracts and budget communication of public sector, able to create an increasingly conducive organizational culture , increasingly effective information relating to budget and realization, managerial performance, the creation of psy 86 logical contracts between local apparatus. Meanwhile, with increasing organizational culture, it will be able to improve the performance of regional apparatus apparatus, budget procedures that run fairly and transparently, so that it does not require a very long time in the budgeting process

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