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Work Motivation, Organizational Culture and Work Satisfaction as a Moderator of the Effect of Participation in Budgeting toward Managerial Performance (A study on the City Government of Bukittinggi)

Tun Huseno¹, Linda Wati², Purbo Jadmiko³

¹Institut Pemerintahan Dalam Negeri (Institute of Public Administration)

^{2,3}Bung Hatta University

¹tunhuseno@ipdn.ac.id, ²lindawati@bunghatta.ac.id, ³purbojadmiko@bunghatta.ac.id

Abstract

²⁶ This study identifies the effect of budgetary participation on managerial performance, where work motivation, organizational culture and work satisfaction are moderating variables. The sample involved in this research is the Regional Work Unit (SKPD) (n = 9) of the City of Bukittinggi, West Sumatera, Indonesia. The results show that budgetary participation has a positive effect on managerial performance; organizational culture and work satisfaction moderate the influence of budgetary participation on managerial performance in the City Government of Bukittinggi, however work motivation does not moderate the influence of budgetary participation on managerial performance in the City Government of Bukittinggi.

Keywords: Managerial Performance, Budget Participation, Work Motivation, Organizational Culture and Work Satisfaction.

⁴⁶ The enactment of Law Number 23 of 2014 concerning regional government, which initially adopted a centralized accountability pattern, has shifted to a decentralized pattern, in which regions are given broad authority to manage and take real responsibility for their territorial capabilities. One of the objectives of implementing regional autonomy in Indonesia is intended as a strategy to strengthen the regional economy in order to strengthen the national economy to face the era of the industrial revolution 4.0. The goal of regional autonomy will be realized if the governments in all levels carry out their duty and take their responsibility earnestly.

Managerial performance is very vital for the survival of both business and non-business organizations. The exclusion of public zone organizations in managerial performance is the result of the organization's work in carrying out its activities in serving citizens. One of the public zone organizations is the Regional Work Unit (SKPD) in the City and Regency government. ³⁷ The Regional Revenue and Expenditure Budget (APBD) is an instrument used to determine income and expenditure. In addition, it enables the city government to make decisions regarding development planning, authorization of expenditures and standards for performance

appraisal. The budget also functions as a performance appraisal tool, as with budget participation, it is expected there will be increase in the performance of local government officials.

Research on budget participation and its effect on managerial performance has had many different outcomes in which empirical evidence provides inconsistent results. Several studies that support the influence of budget participation on managerial performance are research conducted by (Brownell.P, 1986), (Indirianto, 1993); (Falikhaturun, 2005) in (Muthaher and Sardjito, 2008), (Widiawati & Yanuar RS, 2019), (Bumulo et al., 2018). These researches suggest that budget participation and performance have a positive effect.

On the other hand, there are several studies that show different results such as research by (Ni Putu Medhayani, 2015); (Marani, Yohanes and Bambang, 2003); (Nazaruddin & Setyawan, 2012); (Ermawati, 2017) that suggest participation in budgeting has a negative effect on managerial performance.

Moreover, several studies on the effect of budget participation on managerial performance use moderating variables. Managerial performance is influenced by several aspects including budgetary participation and moderating variables. Researches on managerial performance which is influenced by several factors have been conducted such as by (Brownell.P, 1986, Pakasi, 2015, Laila Yuliani & Susanto, 2018) on budget preparation, on work satisfaction (Puspaningsih, 2003, Nengsy et al., 2013, Widiawati & Yanuar, 2019)), on Work relevant Information (Nengsy et al., 2013), on Work motivation by (Nazaruddin & Setyawan, 2012, Bumulo et al., 2018, Poerwati, 2001, Ermawati, 2017), on organizational culture (Sardjito, 2008, Nazaruddin & Setyawan, 2012), on organizational commitment (Widiawati & Yanuar, 2019), on leadership style (Mediaty, 2010), and on decentralization (Nazaruddin & Setyawan, 2012).

Based on the inconsistency results of previous studies, this study aims to examine and analyze the effect of budget participation on managerial performance by using three moderating variables, namely work motivation, work culture and work satisfaction with Bukitinggi City government apparatus as the object of the research.

Theoretical basis

Managerial Performance

Performance is a measurement of the expected work results and in the form of something optimal. There are several factors that affect performance, namely: organizational climate,

leadership, work satisfaction, work ability, initiative, motivation, endurance and reliability, work quantity and work discipline (Robbins, 2014). Managerial performance can be defined as how far these apparatus or officers are able to carry out management functions such as planning, organizing, directing and monitoring (Lopes et al, 2007) in (Solikhun & Rohman, 2012). Thus, it can be concluded that managerial performance is a person's achievement in working to achieve organizational goals.

Participation in Budgeting

The budget that has been set function as ¹⁵ planning and performance criteria as the budget is ¹⁵ used as a control system to measure managerial performance. In preparing the budget, it is necessary to involve lower level management so ¹⁵ that participatory budgeting can be assessed as a managerial approach that can improve performance. (Sardjito and Muthaher, 2008).

The budget preparation ²⁰ process that involves superiors and subordinates will result in good managerial performance. According to (Robbins, 2014) participation is a concept in which subordinates are involved in decision making to some degree with their superiors. In other words, the process of participation in budgeting is the participation and involvement of SKP officials from the head to staff level.

Work motivation

²⁵ Motivation is a willingness to put out a high level of effort towards organizational goals conditioned by the ability of that effort to fulfill an individual's needs (Robbins, 2014). George and Jones (2005) in (Hikmah, 2015) define that work motivation is the work spirit that exists in employees and enables these employees to work to achieve certain goals.

Work motivation can be applied in budget arrangement where subordinates who participate in budget arrangement have a large work motivation so ³⁶ that they want to be more enthusiastic in the budget arrangement process (Ermawati, 2017). ³² The participation of local government officials will be more effective if the government apparatus has high motivation in the budget preparation process so that the moral responsibility of the officials to achieve the performance that has been determined will emerge.

Organizational culture

Holmes and Marsden (1996) in (Sardjito and Muthaher, 2008) state that organizational culture has an influence on the behavior, procedures and motivation of managers and subordinates in achieving organizational performance. According to Robbins (2014) organizational culture is a shared description system adopted by organizational members that differentiates it from other organizations. The role of organizational culture as a differentiator between one organization and another builds a sense of self-proof for organizational members, facilitates the growth of commitment and increases the stability of the social system. Organizational culture as a result of collective agreement will make members of the organization have a sense of responsibility in implementing important aspects of culture in the organization (Nengsy et al., 2013).

Organizational culture practices are closely related to the budget decision-making process. The organizational culture factor is used as a moderating variable in several studies. Holmes and Marsden's research in (Sardjito, 2008) states that organizational culture has an influence on the behavior, procedures and motivation of managers and subordinates to achieve organizational performance goals.

Work Satisfaction

According to Robbins (2014) work satisfaction is a general attitude of an individual towards his work. A person with a high level of work satisfaction will show a positive attitude towards his work and conversely someone who is not satisfied with his work will show a negative attitude towards his work. Based on research by Nengsy et al., (2013) work satisfaction is a mediating variable in the relationship between budgeting participation and managerial performance. Work satisfaction encourages better work so that the planned goals will be achieved and managerial performance will increase. Based on theoretical descriptions and several empirical studies, the following hypotheses were formulated:

Research Hypothesis

H1: Participation in budgeting has a positive effect on the performance of the City Government of Bukittinggi.

- H2: Motivation moderates the effect of budgetary participation on the performance of the City Government of Bukittinggi.
- H3: Organizational Culture moderates the influence of budgetary participation on the performance of the City of Bukittinggi.
- H4: Work satisfaction moderates the effect of budgeting participation on performance of the Bukittinggi City Government.

Research Method

This study employed a quantitative research design. The research population is Echelon IV, III officials at the Regional Work Unit (SKPD) in Bukittinggi City who hold positions as head of sub-service / head of division / head of division, and head of subdivision / head of subdivision / head of section. The populations are officials from middle to lower levels who participate and are responsible for budgeting in each work unit. The sampling technique used was the purposive sampling method based on the consideration that the samples are technical officers or officials involved in the preparation, implementation and reporting of the budget in each Regional Work Unit (SKPD) as many as 95 people distributed in: City Government Secretariat; Personnel and Human Resources Development Agency (BKPSDM); Regional Financial Agency (BKD); Investment Service, One Stop Integrated Service, Industry and Manpower; Planning, Research and Development Agency, and the Office of Cooperatives, SMEs and Trade. The method of data analysis in this study used the PLS Structural Equation Modeling (SEM).

Result and Discussion

The questionnaires were distributed to the Regional Work Unit (SKPD) which met the criteria and there were 95 respondents consisting of echelon II, III IV officials and staff or managers within the Bukittinggi City Government. Respondents of this study were predominantly women (58.9%), aged 29 - 40 years (43.2%), with work experience <5 years (34.7%) and staff echelon positions (50%). Information regarding the characteristics of respondents based on gender, age, educational level, years of service, rank and structural position is described in Table 2.

Table 2. Profile of Respondents

| No | Characteristics of Respondent | Frequency N = 95 | Percentage 100% |
|----|-------------------------------|---------------------|--------------------|
| 1 | Sex/Gender | | |
| | a. Male | 39 | 41,1 |
| | b. Female | 56 | 58,9 |
| 2 | Age | | |
| | a. < 29 years old | 7 | 7,4 |
| | b. 29 - 40 years old | 41 | 43,2 |
| | c. 41– 50 years old | 21 | 22,1 |
| | d. > 50 years old | 26 | 27,4 |
| 3 | Level of Education | | |
| | Diploma 3 | 9 | 9,5 |
| | Undergraduate | 76 | 80 |
| | Graduate | 10 | 10,5 |
| 4 | Work Experience | | |
| | a. < 5 years old | 33 | 34,7 |
| | b. 5 - 10 years old | 25 | 26,3 |
| | c. 10,1 - 15 years old | 20 | 21,1 |
| | d. > 15 years old | 17 | 17,9 |
| 5 | Based on job title | | |
| | a. Echelon IV | 35 | 36,8 |
| | b. Echelon III | 16 | 16,8 |
| | c. Echelon II | 6 | 6,3 |
| | d. Staff/Executor | 38 | 40 |

Source: Processed Questionnaire Data (2021)

Research Hypothesis Testing Results

Table 3. Results of the Coefficient Test on the Inner Model

| Variabel Relationship | Original Sample | Standard error | T | P |
|--|-----------------|----------------|----------|-------|
| Endogen : | | | | |
| Performance, R² = 64,5% 21 | | | | |
| Participation in Budgeting (X1) -> Performance (Y) | 0.318 | 0.105 | 3.014 * | 0.001 |
| Motivation (X2) -> Performance (Y) | 0.196 | 0.117 | 1.678 * | 0.047 |
| Organizational Culture (X3) -> Performance (Y) | 0.013 | 0.114 | 0.111ns | 0.456 |
| Work satisfaction (X4) -> Performance (Y) | 0.373 | 0.105 | 3.565 * | 0.000 |
| X1*X2 -> Performance (Y) | 0.031 | 0.104 | 0.303 ns | 0.381 |
| X1*X3 -> Performance (Y) | 0.212 | 0.111 | 1.909 * | 0.028 |
| X1*X4 -> Performance (Y) | -0.196 | 0.112 | 1.745 * | 0.041 |

Source: Processed Primary Data (2020)

Table 3 is the overall result of testing the research hypothesis. This budgeting participation variable consists of six indicators, namely: my supervisor often asks for the opinions of subordinates in budgeting, I participate and are involved in the preparation of all budgets, in my opinion, budget revisions is reasonable, in my opinion, suggestions from

subordinate level are important, I am influential in the final budget and I often give opinions on budgets without being asked. (Brownell.P, 1986).

The results of testing the first hypothesis show the path coefficient value of 0.318, the value ($t = 3.014$) and the p value <0.001 . So the conclusion is that hypothesis one is accepted, where there is a positive effect of budgeting participation on managerial performance.

This means that managerial performance will be higher if employees actively participate in budget formulation. Thus, the involvement of echelon II, III, IV and staff / implementers in the budget preparation process has an impact on the performance of the City Government of Bukittinggi. Echelon II, III, IV officials and staff in regional apparatus organizations (OPD) acknowledge and appreciate this high participation in budgeting.

The results of this study support previous research conducted by Solikhun & Rohman (2012) who found budget participation has a positive effect on employee performance in SKPD in Semarang local government. In addition, research by Nengsy et al. (2013) suggests that there is a relationship between participation in budgeting and managerial performance in the Bengkalis Regency Government. Research by Hikmah (2015) found that budget participation has a positive effect on managerial performance in a case study of private universities in the city of Semarang. Furthermore, the study of Bumulo et al. (2018) found that budgeting participation has a positive and significant effect on managerial performance at private universities in Gorontalo Province. The results of this study are also in line with the research of Widiawati & Yanuar (2019) and Otolor & Oti (2017) which found that there is an effect of budgeting participation on managerial performance. The results of this study are not in line with the research of Nazaruddin & Setyawan (2012) and Ermawati (2017) which found that budget participation has no effect on managerial performance.

Moreover, testing the second hypothesis is testing the moderation of work motivation on the relationship between budgeting participation and managerial performance. The results obtained by the interaction path coefficient between budgeting participation and motivation of 0.031 ($t = 0.303$; $p = 0.381$) are insignificant. Hypothesis two therefore is rejected. The results of this test provide evidence that motivation does not moderate the effect of budgetary participation on performance. This indicates that the high or low motivation of employees in SKPD in carrying out their duties in budgeting will not improve managerial performance.

The results of this study support the research conducted by Ermawati (2017), in which work motivation has no effect on managerial performance and does not moderate the effect of budget participation on managerial performance with the case study SKPD District of Pati, Central Java. The results of this research also support research conducted by Hikmah (2015) who found that work motivation does not play a role as a moderating variable in budgeting for managerial performance with a case study of private universities in the city of Semarang. Research (Bumulo et al., 2018) also supports the results of this study, where it was found that motivation did not strengthen the effect of budgetary participation on managerial performance in private universities in Manado.

However, the results of this study do not support the research conducted by (Nengsy et al., 2013), which found work motivation is able to mediate the relationship between budgeting participation and managerial performance. The results of this study also do not support the research of Hariyanti et al., (2021) which shows that work motivation compounded affects managerial performance.

This organizational culture variable consists of four indicators, namely: I receive sufficient authority to make decisions without depending on other people, agencies respect my success in carrying out work, agencies encourage me to find new and better ways to complete work, and agencies encourage me to be responsive in taking advantage of opportunities for the advancement of the agency.

Based on the results of the Smart PLS analysis, the interaction path coefficient between budgeting participation and organizational culture is 0.212 ($t = 1.909$; $p = 0.028$) is significant. This means that the third hypothesis is accepted. The results provide evidence that organizational culture moderates the effect of budgetary participation on managerial performance and officials in SKPD acknowledge and have a high organizational culture.

The moderation characteristic of organizational culture is pure moderation because the path coefficient test results on the relationship between organizational culture and performance are not significant. The results of this study indicate that the higher the suitability between budgeting participation and a people-oriented organizational culture, the higher the managerial performance of the SKPD officials.

This study supports the research conducted by (Nazaruddin & Setyawan, 2012), which found that budgetary participation has a positive effect on the performance of local government

officials with organizational culture as a moderating variable. The results of this study do not support the research conducted by (Nengsy et al., 2013) where this study found that organizational culture has a negative effect on the relationship between budget participation and managerial performance of local government officials in the Bengkalis Regency Government. The results of this study also do not support the research conducted by (Solikhun & Rohman, 2012) that affirm organizational culture has no effect on the relationship between budget participation and managerial performance in the SKPD of the Semarang City Government.

Based on the results of testing the fourth hypothesis, it shows that the interaction path coefficient between budgeting participation and job satisfaction is -0.196 ($t = 1.745$; $p = 0.041$) and therefore is significant.

Job satisfaction variables consist of eight indicators, namely communication with superiors, cooperation with superiors, the amount of salary received, discretion in performing work, pride in work position, agency policies, current work conditions and cooperative relationships with colleagues. The results of this test provide evidence that work satisfaction moderates the effect of budgetary participation on managerial performance. Participation in budgeting has a significant effect on managerial performance of leaders and staff who have high job satisfaction. The moderation characteristic of job satisfaction is Quacy Moderation because the result of the path coefficient test on the relationship between job satisfaction and performance is significant.

The results of this study support research BY (Puspaningsih, 2003) where budgetary participation has an influence on job satisfaction and managerial performance. There is a direct relationship between budgetary participation and managerial performance and job satisfaction. Research by Widiawati & Yanuar RS, 2019 also supports these findings, in which budget participation will increase job satisfaction due to the involvement of managers and staff at Sultan Ageng Tirtayasa University.

Conclusion

1. Participation in budgeting has a positive effect on managerial performance in the City Government of Bukittinggi. Performance will be higher if employees participate more actively in budgeting. Thus, it is confirmed that the involvement of echelon II, III, IV and

staff or implementers in the budget preparation process has an impact on the performance of the Bukittinggi City Government, West Sumatra Province.

2. Work motivation does not moderate the effect of budgetary participation on managerial performance in the Bukittinggi City Government. Thus, the work motivation of echelon II, III, IV and staff / implementers in the budget preparation process has no impact on the performance of the City Government of Bukittinggi, West Sumatra Province.
3. Organizational culture moderates the influence of budgetary participation on managerial performance in the City Government of Bukittinggi. Thus the values contained in the organizational culture are felt to be high among echelon II, III, IV officials and staff or implementers in the City Government of Bukittinggi, West Sumatra Province.
4. Job satisfaction moderates the effect of budgetary participation on management performance in the City Government of Bukittinggi. Thus, echelon II, III, IV and staff / implementers acknowledge the high work satisfaction and have an impact on managerial performance in the City Government of Bukittinggi, West Sumatra Province.

Research Implications

Based on these conclusions, some suggestions from the results of this study are as follows:

1. Bukittinggi City Government to further increase the involvement of echelon II, III, IV and staff or implementers in budget preparation, especially providing opportunities to provide opinions or budgets without being asked, because high participation can be seen in this research.
2. Bukittinggi City Government to increase the motivation of echelon II, III, IV and staff / implementers by providing opportunities to learn something different because in research work motivation is proven to be low and does not significantly mediate between budgetary participation and performance felt by echelon II officials. III, IV and staff / executor.
3. Bukittinggi City Government to encourage responsiveness in taking advantage of opportunities for the advancement of agencies so that they are developed in the work environment in the SKPD of the City Government of Bukittinggi.
4. Bukittinggi City Government to increase work satisfaction through supportive and cooperative relationships with colleagues because high job satisfaction will improve the performance of the City Government of Bukittinggi in budgeting.

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