

Managerial Performance Study: The Role Of Budget Participation And Budget Clarity With Accounting Information System Characteristics As Moderating Variables

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ARTICLE INFO

Article history:

Received: December 12, 2024

Revised: January 22, 2025

Accepted: March 16, 2025

Keywords:

Budget Participation,
Clarity of Budget Targets,
Managerial Performance,
Characteristics of Management
Accounting Information Systems

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ABSTRACT

This study uses a quantitative approach. The population in this study consisted of 131 people, the sample in this study was 131 respondents. This study uses the Partial Least Square methodology. Processing data and drawing conclusions, researchers use the SmartPLS program. Based on the results of the study Budget participation affects managerial performance at PT. North Sumatra Plantation, clarity of budget targets affects managerial performance at PT. North Sumatra Plantation. The characteristics of the management accounting information system that acts as a moderating variable are stated to be able to moderate the relationship between budget participation and managerial performance which has been tested through the absolute difference test. The characteristics of the management accounting information system that acts as a moderating variable are stated to be able to moderate the relationship between clarity of budget targets and managerial performance which has been tested through the absolute difference test

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Introduction

Managerial Performance is the performance of individuals in carrying out managerial activities, which include planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation (Suryani, 2020). The indicators used to measure Managerial Performance are Planning, Investigation, Coordination, Evaluation, Supervision, Staff Selection, Negotiation, and Representation (Suryani, 2020). The budget is used as a measure of subordinate performance in an organization, so subordinates will try to improve their performance with two possibilities. First, improve performance so that budget realization is higher than previously targeted. Second, loosen the budget when preparing the budget. By loosening the budget, the responsibility center manager is said to be making budgetary slack efforts. If the budget emphasis increases, it will cause managerial performance to increase, because performance assessment is based on budget achievement targets, so that if the budget emphasis is higher, it will affect managerial performance. Low budget emphasis will reduce managerial performance, because subordinates are not too challenged with budget targets that are difficult to achieve (Kahar & Hormati, 2017). A budget is a work plan expressed quantitatively, measured in standard monetary units of other units of measurement, covering a period of one year. The sales budget can also be used as a guideline and motivation for each individual in the company to try to direct all resources and capabilities in achieving the company's goals (Selina Sevika H. Usman, Masyhad, 2016)

Based on the research findings, the data illustrates the budget and realization over four years, from 2017 to 2020. In 2017, the budget of 546,726,885 saw a realization of 478,611,409, resulting in a negative deviation of 68,115,476 or 12.46%. In 2018, the budget increased to 602,361,403, but the realization dropped significantly to 374,177,292, leading to a larger negative deviation of 228,184,111 or 37.88%. In 2019, the budget was recorded at 402,116,443 with a realization of 194,766,527, causing a negative deviation of 207,349,916 or 51.56%, which represents the highest percentage deviation in this period. Finally, in 2020, the budget of 367,627,017 was realized at 210,565,050, with a negative deviation of 157,061,967 or 42.72%. Overall, the data indicates a consistent trend of negative deviations, with the percentage deviation increasing significantly in 2019.

From the data above, there is a noticeable discrepancy between the budget and realization from 2017 to 2020. However, the management of PT. Perkebunan Sumatera Utara has not been able to provide a detailed explanation for the cause of these differences. This lack of clarity potentially hinders the management's ability to make necessary improvements when preparing the budget for the following year. For instance, in 2017, the sales budget was IDR 546,726,885, with a realization of IDR 478,611,409, resulting in a shortfall of IDR 68,115,476 or 12.46%. In 2018, the sales budget increased to IDR 602,361,403, but the realization dropped to IDR 374,177,292, leading to a larger shortfall of IDR 228,184,111 or 37.88%.

One of the managerial performance indicators that has not been met is the evaluation indicator. This is evident from the fact that the current year's budget preparation does not refer to the previous year's realization, which is likely due to issues in the budgeting process. One of the factors that can influence managerial performance is participation in budget preparation. According to Mardiasmo (2009), a budget is a statement of estimated performance to be achieved within a specific period, expressed in financial terms. The budget serves as a guideline for operations, and its preparation requires a well-organized budgeting process, the right approach, and appropriate models for management within an organization.

The budget preparation process can be carried out using several approaches, such as top-down, bottom-up, and participatory methods (Herda Nengsy, 2017). In a top-down budgeting system, the plan and budget amount are determined by superiors or budget authorities, leaving subordinates or budget implementers to execute what has been decided. This system often leads to ineffective performance among subordinates or budget implementers, as the targets set may be overly demanding while the resources provided are insufficient. To address these issues, many organizations have begun to adopt a participatory budgeting system, which involves greater collaboration and input from all levels of the organization, thereby improving the accuracy and feasibility of the budget.

Participation in budgeting will involve the presence of employees and not only involved in the tasks they do. This will certainly increase morale and create great initiatives at all levels of management. By participating in budgeting, managers will also better understand the problems that may arise during budget implementation (Ratna Wulaningrum, 2011). Therefore, a high level of participation tends to encourage managers to be more active in understanding the budget so that managers have a better understanding in dealing with difficulties during budget implementation (Anthony and Govindarajan, 2011). Participatory budgeting is the responsibility of top-level managers to encourage lower-level managers to be more creative, where the budget preparation process requires good cooperation between subordinates and superiors in the budget preparation process prepared by each division and responsibility center to meet the needs of the activities to be carried out (Kiswoyo-Prihasantyo Siswo Nugroho-Noor Salim, 2020) Kenis (1979) stated that budget participation is the involvement of all managers or leaders and subordinates participating in preparing the budget and can influence the budget objectives of their respective responsibility centers. Hasen and Mowen (2013) stated that budget participation provides benefits in encouraging creativity and increasing responsibility. The participation of middle and lower-level managers in determining the budget will be beneficial in more realistic decisions so that better alignment of organizational goals is created.

Budget preparation participation at PT. Perkebunan Sumatera Utara is done in a bottom-up manner where budget preparation starts from the realization of income and costs that occur in each business unit carried out by the sections involved in budget preparation. After the budget recapitulation is carried out by the Head of Administration and approved by the Plantation Manager, the budget is then sent to the board of directors' office to be discussed in a budget meeting. The amount of income and cost budget will be adjusted according to the Board of Directors' policy, whether it will be increased or decreased. One indicator of budget participation that is not met is the satisfaction indicator, this is because there is too much deviation between the budget approved by top management compared to the budget proposal made by the plantation manager, causing dissatisfaction for the plantation manager.

Literature Review

Managerial performance

According to (Dewi et al., 2017) Managerial performance is how effectively and efficiently managers have worked to achieve organizational goals, that performance is based on the manager's ability to carry out managerial tasks. Managerial performance includes the manager's ability in planning, investigating, coordinating, evaluating, supervising, selecting staff, negotiating, and representing. (Apriansyah et al., 2014) Managerial performance is a process of implementing management functions, in which there is interaction between subordinates and superiors related to efforts and activities to plan, direct and control employee work performance. Managerial performance in this study is how effectively and efficiently individuals have worked to achieve organizational goals, the managerial activities referred to in this study are planning, investigating,

coordinating, evaluating, supervising, arranging staff, negotiating and representing or representing (Kusuma, 2016). Organizational work assessment is actually an assessment of human behavior in carrying out the roles they play in the organization. However, empirical evidence shows that there is an unclear relationship between participatory budgeting and increased managerial performance (Sutapa and Soni, 2010).

Budget Participation

Budget participation is a process that directly involves individuals in it and has an influence on the preparation of budget objectives whose achievements will be assessed and possibly rewarded based on the achievement of their budget objectives (Adi Wiratno, 2016). Garrison et al. (2013) defines a participatory budget as a budget that is prepared with the cooperation and full participation of all managers at all levels. Participation is the mental and emotional involvement of individuals in group situations that encourage them to contribute to group goals and share their shared responsibilities (Matani, 2020). Participation is defined as the mental and mental involvement of community members in the activity of providing ideas, in planning, implementing and evaluating the implementation of an activity (Subrota, 2009). Hansen and Mowen (2013) define budget participation as a budgeting approach that allows managers who will be responsible for budget performance to participate in budget development, budget participation communicates a sense of responsibility to lower-level managers and encourages creativity.

Clarity of Budget Targets

Budget characteristics are clarity of budget targets. Having clear budget targets will make it easier for individuals to set their budget targets. Furthermore, the budget targets that are set will be in accordance with the budget that the organization wants to achieve. According to Kenis (1979) explains that clarity of budget targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget can be understood by the person responsible for achieving the budget targets. Clarity of budget targets has implications for the apparatus to set a budget in accordance with the targets that the government agency wants to achieve. Unclear budget targets will cause budget implementers to become confused, restless and dissatisfied in their work. This causes budget implementers to be unmotivated to achieve the expected performance. Clear budget targets will also make it easier for OPDs to set budget targets. Then, the budget targets that are set will be adjusted to the targets that the government wants to achieve. Meanwhile, according to (Locke, EA and Latham, 1990) said that specific budget targets will be more productive when compared to the absence of specific targets, because it will cause employees to feel confused, stressed and dissatisfied. Having clear budget targets will make it easier to account for the success and failure of implementing organizational tasks in order to achieve previously set goals and targets.

Management Accounting Information System

According to (Hansen, 2013) stated that the management accounting information system provides information needed to meet certain management objectives. The management accounting system provides information, both financial and non-financial, to managers and employees of the organization. Management accounting information is prepared for the specific needs of decision makers and is rarely distributed to parties outside the organization. (Atkinson, et.al. 2009:3), while according to (Heidman, 2008) Quality accounting information is produced from a quality information system, quality management accounting information reflects the extent to which management accounting information can be effectively understood and interpreted by managers in carrying out their functions.

Management accounting system is an organizational control mechanism, and is a fairly effective tool in providing useful information to predict the possible consequences of activities that can be carried out. One of the products produced by the management accounting system is management accounting information such as expenses incurred in the operational department, calculation of production costs, services, activities. Management accounting information is the main source of information for the company. Management accounting information produces very useful information to help workers, managers, and executives to make better decisions. Simply put, management accounting information is more dominated by financial information, but in its current development, non-financial information is also very important. Meanwhile, according to research conducted by Chia in Mutamainah (2009:18), it states that the management accounting system is an organizational monitoring mechanism that can facilitate supervision by making reports and creating real actions towards the performance assessment of each component in an organization and is an effective tool in providing useful information in predicting the possible consequences of various alternatives that can be taken

Method

Based on the background of the problem and the purpose of the study, this study uses a quantitative approach. The quantitative approach according to Sugiyono (2012) is a research method used to research a certain population or sample, data collection using research instruments, and data analysis is quantitative or statistical. While the associative method according to (Azuar Juliandi, Irfan, 2014) is a study that aims to analyze the problem of the relationship between a variable and other variables. The sample in this study was taken based on saturated sampling. Saturated sampling is a sampling determination technique when all members of the population are used as samples (Sugiyono, 2012). Based on this, the number of samples in this study was 131 respondents. Data collection in this study consisted of primary data collected through questionnaires. To measure each variable, the researcher used a Likert scale consisting of if the answer is strongly agree given a score of 5, agree given a score of 4, undecided given a score of 3, disagree given a score of 2 and strongly disagree given a score of 1. Achmad Sanidan Vivin Maharani (2013) stated that the Likert scale is an interval scale. This study uses the Partial Least Square methodology. To process data and draw conclusions, researchers use the SmartPLS program

Results and Discussion

Data processing techniques using the PLS-based SEM method require 2 stages to assess the model fit of a research model (Ghozali). One of them is the outer model analysis. Outer model analysis is used to test the measurements used to be valid measurements. There are several indicators in the outer model analysis, including convergent validity, discriminant validity, and composite reliability

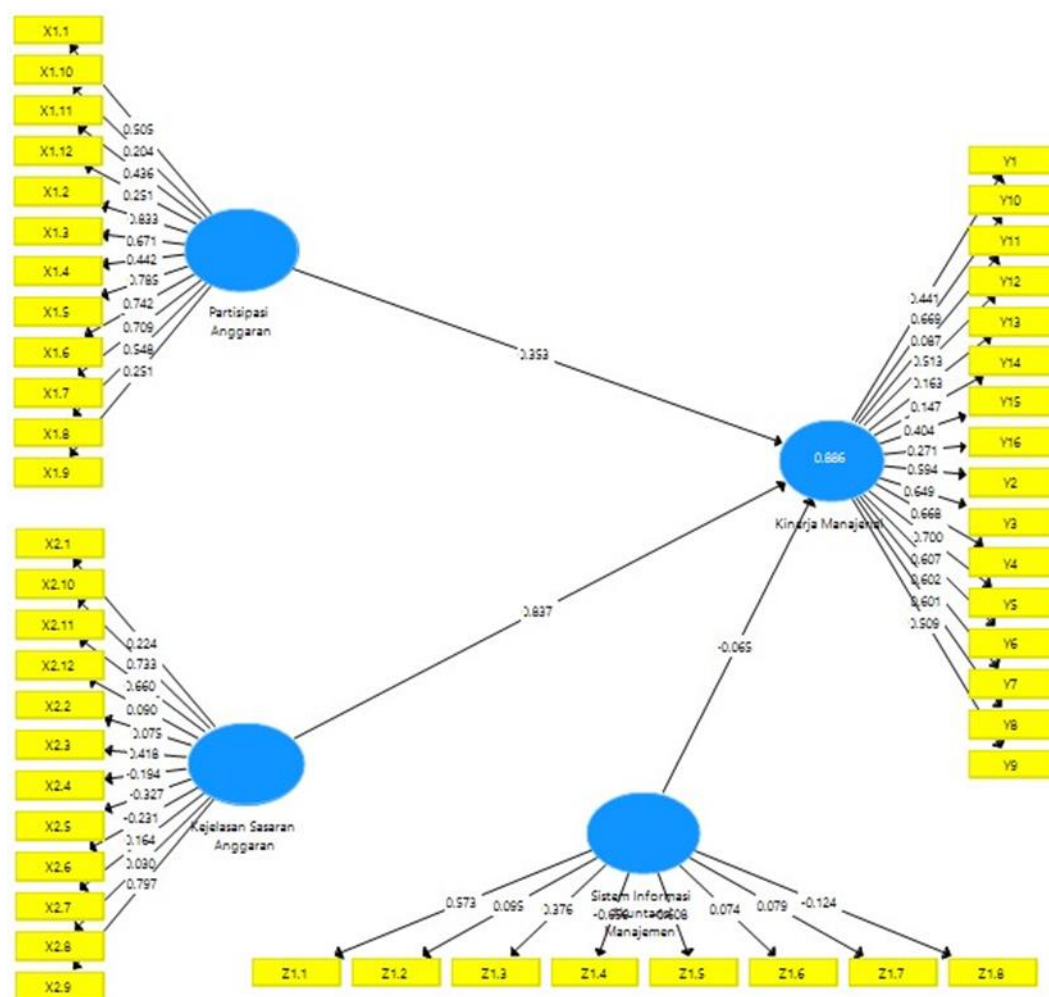


Figure 1 Convergent validity

Convergent validity from a measurement model with a reflective model, the indicator is assessed based on the correlation between the item score or component score with the construct score on the Loading Factor calculated with PLS. The reflective measure is said to be high if it correlates more than 0.5 with the construct to be measured (Ghozali, 2017). From the SmartPLS model image above, it can be seen that there are several items that must be eliminated, namely in the budget participation variable with items X1.1, X1.3, X1.4, X1.9, X1.10, X1.11 and X1.12, in the budget target clarity variable the items eliminated are X2.1, X2.2, X2.3, X2.4, X2.5, X2.6, X2.7, X2.8. In the Management Accounting Information System variable, the statement items that are eliminated are Z1.1, Z1.2, Z1.3, Z1.6, Z1.8. In the managerial performance variable, the items that were eliminated were statement items Y.10, Y.11, Y.12, Y.13, Y.14, Y.15 and Y.16. The statement items from the indicators that were eliminated were caused by each statement item being <0.5 .

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the t-statistic and p-value. The independent variable is stated to have a significant effect on the dependent variable if the t-statistic > 1.98 and PValue < 0.05 . The following are the results of data processing in this study using SmartPLS version 3.0:

Table 1 T-Statistics and P-Values

	T Statistics (O/STDEV)	P Values
Participation budget -> Performancemanagerial	4.414	0.000
Clarity of budget targets -> Managerial performance	5.811	0.000
Moderating Management accounting information systems Budget participation-> Managerial performance	3.240	0.000
Moderating Management Accounting Information Systems Clarity of Objectives Budget-> Managerial performance	3.210	0.000

Source: Data processed by the author, 2021

Based on the Table, the t-statistic value of $4.414 > 1.98$ and Pvalue $0.000 < 0.05$ indicates that budget participation has a significant positive effect on managerial performance, so the first hypothesis is "accepted". Based on the Table. The t-statistic value of $5.811 > 1.98$ and Pvalue $0.000 < 0.05$ indicates that the clarity of budget targets has a significant positive effect on managerial performance, so the second hypothesis is "accepted". Based on the Table, the t-statistic value of $3.240 > 1.98$ and Pvalue $0.000 < 0.05$ indicates that the management accounting information system can moderate the effect of budget participation on managerial performance, so the third hypothesis is "accepted". Based on the Table, the t-statistic value of $3.210 > 1.98$ and Pvalue $0.000 < 0.05$ indicates that the management accounting information system can moderate the effect of budget target clarity on managerial performance, so the fourth hypothesis is "accepted"..

Discussion

The Influence of Budget Participation on Managerial Performance.

budget participation structure has a calculated t value = $4.414 > t \text{ table} = 1.98373$ and has a significance value = $0.000 < \alpha = 5\%$, it can be concluded that budget participation has a positive and significant effect on managerial performance at PT. Perkebunan Sumatera Utara. The results of this study are in accordance with the results of research conducted by Mirna and Indriani (2016) that budget participation has a positive effect on managerial performance. Based on the highest cross loading value on the statement item I participate in preparing the budget according to my responsibilities with a crossloading value of 0.826, this shows that each representative from the division at PT. Perkebunan Sumatera Utara is present in preparing the budget. This aims to find out the needs needed to run a program in a division and in order to realize it properly, the planning carried out by the managerial of each division will be stated in the preparation of the budget so that top management can find out and assessing managerial performance in each division. Based on the results of the respondents' answers, it shows that the highest value is in the statement item I am increasingly motivated to work according to the proposed budget, respondents answered strongly agree as many as 93 people (71%), this shows that employees will be motivated if the proposal for the proposed budget then employees will feel more enthusiastic because the proposed budget is in accordance with future work planning and will be realized well. However, in the statement I have an influence on the preparation of the budget and the enactment of the budget, respondents answered strongly disagree as many as 3 people (2%), this shows that the budget proposed by employees cannot all be approved by central management because it will be adjusted to the company's strategic plan at the head office which we can see from the budget achievement which is below budget.

Based on the results of respondents' answers regarding managerial performance variables with evaluation indicators and statement items, there are periodic checks on ongoing programs, there are several respondents who answered disagree, namely 3 respondents (2%), this shows that there are several parts or work divisions that do not carry out evaluations or periodic checks on ongoing work programs, resulting in the preparation of the current year's budget not being guided by the previous year's realization. Of course, it is due to problems in preparing the budget. As conveyed by the budget section when asked by researchers about the same problem from year to year. "... At the beginning of the budget year, budget absorption is more on routine expenditures such as salaries or other allowances, in the center which is routine, because for salary and allowance payments do not require additional regulations because they are already running automatically, meaning the regulations do not change much, but the value changes. Based on the results of the interview regarding the involvement of work units in budget preparation activities, the company leader explained that each business unit makes its own budget which is prepared based on the realization and standards that have been set, then submitted to the board of directors' office and agreed upon together and the budget preparation process is submitted to each section head with reference to the previous year's realization. Every month there is also a company report which is also seen based on the report representation.

The Influence of Budget Target Clarity on Managerial Performance

Clarity of budget targets has $t_{count} = 5.811 > t_{table} = 1.98373$ and has a significance value = 0.002 $< \alpha = 5\%$, it can be concluded that clarity of budget targets has a positive and significant influence on managerial performance at PT. Perkebunan Sumatera Utara. Based on the highest cross loading value on the statement item The budget that is prepared can be realized with a crossloading value of 0.875, this shows that the budget prepared by each managerial can be realized properly in accordance with the planning that has been prepared and this shows that the better or clearer the budget is prepared, each managerial can be accountable for it properly so that managerial performance is good. Based on the table of respondents' answers regarding the variable clarity of budget targets, it shows that the highest value is in the statement item Determination of budget targets is coordinated with related parties, respondents answered strongly agree as many as 107 people (82%), this shows that in preparing the budget at PT. North Sumatra Plantation is prepared by various parties or each division coordinates in the preparation of the budget which aims for each division in the company to plan well according to the needs of the division and can be realized well. However, the Budget statement contains the time period needed to realize it, respondents who answered disagree as many as 9 people (7%) this shows that in the implementation of the budget at PT. North Sumatra Plantation does not agree for implementing employees in the field because the budget received from the board of directors for its implementation requires a longer time than the amount of budget that must be met.

According to Kenis (1979) clarity of budget targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget is understood by the person responsible for the budget. Therefore, budget targets are stated clearly, specifically and easily understood by those responsible for implementing them. In the context of managerial performance, clarity of budget targets has implications for managers and other employees, to prepare budgets in accordance with the targets that the government wants to achieve. Managers will have sufficient information to predict the future accurately. Furthermore, this will reduce the difference between the budget prepared and the best estimate for the organization. With clear budget targets, it will make it easier for managers to be accountable for the success or failure of implementing organizational tasks in order to achieve previously set goals and objectives. The results of this study are supported by research conducted by Lestari (2018), Handayati (2017), Qotrunnada (2018) the results of the study showed that clarity of budget targets affects managerial performance

The Influence of Budget Participation on Managerial Performance with Characteristics of Management Accounting Information Systems as Moderating Variables

Based on the test results conducted using the absolute difference test, it can be seen that the characteristics of the management accounting information system are able to moderate the relationship between budget participation and managerial performance. The results shown in table 4.15, the sig. value of the absolute $X1Z$ is $0.000 > \alpha = 0.05$, which means that the variable characteristics of the management accounting information system have a significant effect and are able to moderate the relationship between budget participation and managerial performance. The influence of budget participation on managerial performance with the characteristics of the management accounting information system as a moderating variable means that the characteristics of the management accounting system are an organizational control mechanism, and are quite effective tools in providing useful information to predict the possible consequences of activities that can be carried out.

Management accounting information produces very useful information to help workers, managers, and executives to make better decisions. that management accounting information systems provide the information needed to meet certain management objectives. Management accounting systems provide information, both financial and non-financial, to managers and employees of the organization. In order to improve performance, managers need to have the ability to see and use opportunities, identify problems, and select and implement adaptation processes appropriately. Management is also obliged to maintain the survival and control of the company (Widarsono, 2007).

Resources that can help companies in facing business competition are by utilizing management accounting information systems. Research conducted by Achmad and Ira (2009), companies design management accounting systems to help organizations through managers in terms of planning, organizing, directing and decision making. Managers need quality and relevant information to support quality decisions. Consequently, they need reliable management accounting system characteristics in order to provide timely and relevant information needs in policy making and achieving predetermined goals.

This is also supported by research conducted by Atkinson et, al. (2009) stated that the role of management accounting information is essential in supporting decisions and solving problems, information will never be neutral. Simple actions of measuring and providing information can affect the individuals involved in it. Several studies have found a positive influence between management accounting information systems and managerial performance. The results of research conducted by Sari (2017) show that management accounting information systems have a positive influence on the managerial performance of Bank Perbanas Surabaya, this means that the better the management accounting information system, the more managerial performance will increase.

The Influence of Budget Target Clarity on Managerial PerformanceWith Characteristics of Management Accounting Information Systems as Moderating Variables

Based on the test results conducted using the absolute difference test, it can be seen that the characteristics of the management accounting information system are able to moderate the relationship between the clarity of budget targets and managerial performance. The results shown in table 4.15, the sig value, of the absolute X2Z is $0.000 < \alpha = 0.05$, which means that the variable characteristics of the management accounting information system have a significant effect and are able to moderate the relationship between the clarity of budget targets and managerial performance. Based on the respondents' answers to the statement The company provides accurate information regarding all employee activities in the section you work, respondents who answered strongly disagree were 3 people (2%) and respondents who answered disagree were 5 people (4%), this shows that in preparing the budget the company does not provide all the information needed so that the Broad Scope indicator is not fully implemented in the preparation of the budget at PT. Perkebunan Sumatera Utara. The results of this study are supported by research conducted by Windasari (2016). The results of this study indicate that there is an influence between participatory budgeting on managerial performance and integration weakens the relationship between participatory budgeting and managerial performance

Conclusion

This study aims to determine the effect of budget participation and clarity of budget targets on managerial performance with the characteristics of the management accounting information system as a moderating variable at PT. Perkebunan Sumatera Utara. Based on the results of the study, the following conclusions can be drawn: Participation has an effect to performance managerial at PT. Perkebunan Sumatera Utara. Clarity of budget targets affects managerial performance at PT. Perkebunan Sumatera Utara. The characteristics of the management accounting information system that acts as a moderating variable are stated to be able to moderate the relationship between budget participation and managerial performance that has been tested through the absolute difference test. The characteristics of the management accounting information system that acts as a moderating variable are stated to be able to moderate the relationship between clarity of budget targets and managerial performance that has been tested through the absolute difference test.

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