

**THE INFLUENCE OF BUDGET PARTICIPATION ON
MANAGERIAL PERFORMANCE WITH ORGANIZATIONAL
COMMITMENT, *LOCUS OF CONTROL* AND
DECENTRALIZATION AS MODERATING VARIABLES
AT PT POS INDONESIA JAMBI CITY**

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Abstract

This research aims to determine the effect of budget participation on managerial performance with organizational commitment, locus of control and decentralization as moderating variables at PT. Pos Indonesia Jambi City. This research was conducted through a survey by distributing online questionnaires to the participants. A total of 67 employees from PT. Pos Indonesia Jambi City were selected as the sample for this study. The collected data was analyzed using a specific data analysis method. Prior to hypothesis testing, the classical assumptions were examined. The hypothesis testing was conducted using moderated regression analysis (MRA), including t-tests, F-tests, and coefficient of determination tests. The findings of this research indicate that budget participation has a significant impact on managerial performance. Furthermore, organizational commitment, locus of control, and decentralization collectively have a significant influence on the relationship between budget participation and managerial performance. However, individually, organizational commitment, locus of control, and decentralization do not have an effect on the relationship between budget participation and managerial performance.

Keywords: Budget Participation, Decentralization, Locus of Control, Managerial Performance, Organizational Commitment

1. INTRODUCTION

A budget is a short-term work plan prepared based on long-term activity plans determined in the budget preparation process. According to Mowen et al (2006), budgeting participation is a budgeting approach that allows managers to be responsible for budget performance. Commitment shows strong belief and support for the values and targets (goals) that the organization wants to achieve Mowday et al (1979). According to Rahman (2018) locus of control is a person's attitude in interpreting the causes of an event, meaning that locus of control must be taken into consideration in determining a manager's information needs to predict environmental uncertainty in budget preparation. The next factor that influences managerial performance is decentralization. As stated by Adi (2006), budget participation on performance will have a positive effect in organizations where the delegation of authority is decentralized.

The discussion taken by researchers in this research was at PT. Pos Indonesia Jambi City, where this company is one of the state-owned companies which has a core business in the fields of courier services, logistics and also financial transactions. In the current era, companies must be able to survive and develop by improving service quality, providing competitive, affordable prices and online promotions to be able to better market or introduce them to the public. This condition also requires business

people to improve their performance and abilities in planning, coordinating and controlling the various resource activities they have (Mahmudi, 2005).

According to a report from warta Ekonomi.co.id in 2022, PT. Pos Indonesia Jambi City has been facing challenges with their performance and service quality, especially during the Covid-19 pandemic. Despite having no reduction in employees, both organic and non-organic employees have not received their allowances and benefits, leading to a decline in performance within PT. Jambi City Indonesian Post. Additionally, PT Pos Indonesia is not prepared for mobile digitalization, which has resulted in a decrease in the number of customers.

And based on the results of interviews with the Ombudsman as the Supervisory Body for Public Service Organizers, several complaints were found, ranging from allegations of incompetence in the services provided, allegations of inappropriate actions when serving, allegations of non-payment of BST by the community (reporters) on the grounds that it was forfeited and blocked. These things have an influence on managerial performance, organizational commitment, locus of control and decentralization in PT Pos Indonesia Jambi City.

The problem of not achieving the budget target is explained in the following data, namely that in 2021 the income received was IDR. 13,338,944,805 with costs of Rp. 13,537,175,631 percentage -1.4% and in 2022 the income received will be IDR. 15,230,484,482 percentage -23.6%. It can be seen that during the pandemic there was a decrease or excess in costs. because if income increases it means managerial performance can be said to be good, but in this case the cost burden is greater than income which results in problems at PT. Indonesia Jambi City. For more details regarding the budget and realization of Perumda Tirta Mayang's income, see the following table:

Table 1. Jambi Post Office Expenditure (Cost) Realization Data

Year	Income	Costs	+/-	Percentage
2021	13.338.944.805	13.537.175.631	(198.230.826)	-1,4%
2022	11.625.735.985	15.230.484.482	(3.604.748.497)	-23,6%

Source : PT. Pos Indonesia Kota Jambi, 2021-2022

Over the last two years there have been excess costs and this shows the managerial performance at PT. Pos Indonesia The city of Jambi is considered not good. So, it is important to implement budget participation, organizational commitment, locus of control and decentralization to improve the company's managerial performance

Based on the framework of thought described above, the hypothesis that will be outlined in this research is: H1. Budget participation influences managerial performance. H2. Budget participation influences managerial performance when moderated by organizational commitment, locus of control and decentralization simultaneously influence the relationship between budget participation and managerial performance. H3. Budget participation has an effect on managerial performance when moderated by organizational commitment. H4. Budget participation has an effect on managerial performance when moderated by locus of control. H5. Budget participation has an effect on managerial performance when moderated by decentralization

2. LITERATURE REVIEW

2.1. Participation in Budget Preparation

Mulyadi (2016) Participation in budget preparation is the manager's participation in deciding together with the budget committee regarding future activities that will be undertaken by the operating managers in achieving the budget. The preparation process must pay attention to aspects of human behavior.

2.2. Organizational Commitment

Commitment shows strong belief and support for the values and goals that the organization wants to achieve (Mowday et al, 1979). Commitment will be important when individuals are involved in an organization so that they will always try to ensure that the organization is able to achieve the expected goals. as stated by (Himawan & s, 2010) strong organizational commitment will encourage individuals to strive hard to achieve their organizational goals.

2.3. Locus Of Control

Hapsari (2013) states that locus of control is the belief that each individual has in controlling every event they experience. Locus of control can be seen from two different dimensions, namely internal locus of control and external locus of control.

2.4. Decentralization

Decentralization is the practice of delegating decision-making authority to lower levels in an organization. Decentralization will have an impact on overall organizational performance. Decentralized structures are generally aimed at decision making that occurs within the organization. Decentralization will increase managerial independence in thinking and acting within a team without sacrificing organizational needs.

2.5. Managerial Performance

According to Mulyadi (2016) a person who holds a managerial position is expected to be able to produce managerial performance which is generally abstract and complex in nature, the manager will produce performance with his talents and abilities, as well as with the efforts of several people in his area of responsibility. In general, performance can be divided into two parts, namely individual performance and organizational performance (IP Hematang, 2013).

2.6. Previous Research

According to Friyani et al, (2022) budget participation can partially influence managerial performance, but responsibility accounting cannot have an influence. Meanwhile, simultaneously, budget participation and accountability accounting influence managerial performance. This is similar to Christy et al (2021), but budget participation has no effect when moderated by organizational commitment and work motivation.

For the decentralization variable, according to Wijaya (2021), decentralization has a significant positive influence on managerial performance. Meanwhile, according to Amin & Anwar (2020), participation in budget preparation has a positive and significant

effect on managerial performance, then locus of control is not able to moderate budget participation

3. RESEARCH METHODS

3.1. Research Objects and Subjects

The focus of this study revolves around examining the impact of Organizational Commitment, Locus of Control, and Decentralization. The subject of investigation in this research is PT. Pos Indonesia Jambi City, situated at Jl. Sultan Thaha no. 5 Jambi, with a Postal Code of 36000.

3.2. Types and Sources of Research

The type of data in this research is subject data. Based on (Indriantoro and Supomo, 2002) subject data is a type of data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subject of research. The type of research used in this research is quantitative and qualitative data. The data source in this research is primary data, which refers to information obtained first hand by researchers relating to variables for the specific purpose of the study. Primary data is a source of research data that is processed directly from original sources or not through intermediary media (Indriantoro & Supomo, 2002).

3.3. Method of Collecting Data

Data collection in this research was a survey by giving questionnaires to the main branch office manager and branch manager at each sub-branch office.

3.4. Research Population and Research Sample

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sekaran & Bougie, 2016). The population in the study was 67 people, consisting of main branch office managers and branch managers of sub-branch offices both outside and within the city of Jambi. Meanwhile, the sample is part of the number and characteristics of the population (Sekaran & Bougie, 2016).

3.5. Measurement Scale

In this research the variables used are independent variables, dependent variables and moderating variables. The scale used is the Ordinal scale, which is the scale used by researchers to show the order of categories in research (Sekaran & Bougie, 2016). Next, the ordinal scale is changed to a Likert scale which is designed to examine how strongly the subject agrees or disagrees using 1-5 statements, namely Strongly Disagree, Disagree, Neutral, Agree and Strongly Agree.

3.6. Instrument Test

3.6.1. Validity test

Validity is a test of how well an instrument developed measures the particular concept it is shown to measure (Sekaran & Bougie, 2016). This test was carried out to find out whether the measuring instrument designed in the form of a questionnaire could

carry out its function. If the correlation coefficient of the score of the statement items with the total score is ≤ 0.255 then the statement is declared valid.

3.6.2. Reliability Test

The reliability of a measurement shows the extent to which it is consistent over time and across various items in the instrument (Sekaran & Bougie, 2016). The reliability test used is one shot or just one measurement. A construct or variable is said to be reliable if it provides a Cronbach Alpha >0.06 or more than <0.06 . This test in this research was through the SPSS Version 25.0 program.

3.6.3. Method Of Successive (MSI) Test

Method of Successive is a method of transforming ordinal data into interval data by changing the cumulative proportion of each variable in a category into a standard normal curve value (Ningsih & Dukalang, 2019).

3.7. Data Analysis Method

The data analysis method used in this research is multiple regression analysis. For moderating variables with the help of the SPSS 25.0 computer program. The aim of using this analysis is to examine how much interaction between budget participation, organizational commitment, locus of control and decentralization influences managerial performance.

3.8. Classic Assumption Test

This test is carried out to provide certainty that the regression coefficients are not biased and are consistent and have accuracy in estimation. The classic assumption test consists of; Normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. Specifically for this research, the autocorrelation test was not used because the data collected and processed is Cross Section data, whereas usually this data occurs in Time Series data.

3.9. Hypothesis testing

3.9.1. Individual Parameter Significance Test (t Statistical Test)

The t statistical test is used to answer the first, third, fourth and fifth problem formulations. This test is intended to see whether individual independent variables have an influence on the dependent variable assuming the other independent variables are constant (Ghozali, 2018).

3.9.2. Simultaneous Significance Test (F Statistical Test)

The F statistical test is used to answer the second problem formulation. This test is intended to show whether the independent variables as a whole or together have an influence on the dependent variable (Ghozali, 2018).

3.9.3. Coefficient of Determination (R^2)

The Coefficient of Determination (R^2) essentially measures how far the model's ability is to explain variations in the dependent variable. The coefficient of determination value is between 0 and 1. A small R^2 value means that the ability of the

dependent variable to explain dependent variations is very limited. A value close to one means that the independent variable provides almost all the information needed to predict variations in the dependent variable (Ghozali, 2018).

4. RESULTS AND DISCUSSION

4.1. Analysis Results

4.1.1. Data Testing Results

Validity testing in this research used the Moment Product Correlation (Pearson Correlation) method with computer assistance via the SPSS 25.0 for Windows program. Validity is measured by correlating the factor score (the sum of the items in one factor) with the total factor score (the total of all factors). The correlation value obtained (r -statistic) is compared with the product moment correlation value to find out whether the correlation value obtained is valid or not. If r -statistic is greater than r_{table} at a certain level of confidence, where r_{table} for $(n) = 67$ and the size of df can be calculated as $67 - 2 = 65$, with $df = 65$ and $\alpha = 0.05$ we get $r_{table} = 0.2404$ then it can be concluded that the instrument is meets the validity criteria so that the item is declared valid. In summary, the results of the variable validity test are described as follows:

1. Based on the results of the X_1 test, each question item produces a coefficient that is greater than the r_{table} . In other words, the research instrument consisting of five question items in this study assessed budget participation.
2. Based on the results of the X_2 test, each question item produces a coefficient that is greater than the r_{table} . In other words, the research instrument consisting of nine question items in this study is considered valid or capable of measuring what is actually being measured, namely the organizational commitment variable.
3. Based on the results of the X_3 test, each question item produces a coefficient that is greater than the r_{table} . In other words, the research instrument consisting of fourteen question items in this study is considered valid or capable of measuring what is actually being measured, namely the locus of control variable.
4. Based on the results of the X_4 test, each question item produces a coefficient that is greater than the r_{table} . In other words, the research instrument consisting of six question items in this study is considered valid or capable of measuring what is actually being measured, namely the decentralization structure variable.
5. Based on the results of the Y test, each question item produces a larger coefficient than the r_{table} . In other words, the research instrument consisting of nine question items in this study is considered valid or capable of measuring what is actually being measured, namely managerial performance variables.

4.1.2. Reliability Test

Reliability testing in this research uses the One Shot test, meaning one measurement only and then the results are compared with other questions or in other words measuring the correlation between question answers. If the results of the reliability test calculation show that the Cronbach's Alpha value for each variable is greater than 0.6. Thus it can be concluded that the instrument items for each variable are reliable (Ghozali, 2018). The test results on the reliability of the questionnaire produced a Cronbach's Alpha number greater than 0.6, namely for the Budget Participation instrument it was 0.908, for the organizational commitment instrument it was 0.949, for

the locus of control instrument it was 0.830, for the decentralized structure instrument it was 0.920 and for managerial performance it was 0.964. Based on these results, it can be concluded that all questions for each variable were tested for reliability so that they were assessed as having sufficient reliability.

4.1.3. Classic Assumption Test Results

1) Normality test

From the One Sample Kolmogorov Smirnov Test results, it can be seen that the Asymp. Sig. (2-tailed) is greater than 0.05, namely 0.200, so it can be concluded that the data is normally distributed. Thus the assumption of normality of the model estimates obtained is fulfilled.

**Table 2. Normality test results
One-Sample Kolmogorov-Smirnov Test**

		Unstandar dized Residual
N		67
Normal Parameters ^{a,b}		
Mean		,0000000
Std. Deviation		5,0383689
Most	Extreme	
Differences		
Absolute		,055
Positive		,055
Negative		-,037
Test Statistic		,055
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2) Multicollinearity Test

This study does not encounter multicollinearity, as evidenced by the VIF value of the four variables being below 10 and the tolerance value exceeding 0.10.

3) Heteroscedasticity Test

The presence of heteroscedasticity in a regression model can be determined through the use of the Regression Standardized Predicted Value graphic plot method with Regression Studentized Residual. Upon analyzing the scatterplot graph, it is evident that the data distribution lacks a distinct pattern, with data points scattered both above and below the zero mark on the Y axis. This observation suggests that heteroscedasticity is not present in the regression model.

4.1.4. Data analysis

Data analysis is processing data obtained using existing formulas or rules in accordance with the research approach (Arikunto, 2010). The data analysis method used in this research is multiple regression analysis with the help of SPSS 25.0 for Windows.

1) Regression Analysis with Moderating Variables (Interaction Test or Moderated Regression Analysis (MRA))

This test is carried out by regressing the interaction or moderated regression analysis (MRA) of standardized independent variables with variables that are hypothesized to be standardized moderating variables (Suliyanto, 2011).

Based on the regression results with the moderating variable interaction test or MRA, the following regression equation is obtained;

$$Y = 81,793 - 3,884X_1 - 0,397X_2 - 0,477X_3 - 0,477X_4 - 8,206X_1X_2X_3X_4 + 0,044X_1X_2 + 0,034X_1X_3 + 0,049X_1X_4 + e$$

The regression equation is interpreted as follows;

1. The constant of 81.793 means that if budget participation (X1), organizational commitment (X2), locus of control (X3), decentralized structure (X4), interaction of budget participation, organizational commitment, locus of control and decentralized structure $|X_1X_2X_3X_4|$, interaction measured by the interaction between budget participation and organizational commitment $|X_1X_2|$, interaction measured by the interaction between budget participation and locus of control $|X_1X_3|$ and interaction measured by the absolute value of the product between budget participation and decentralized structure $|X_1X_4|$ assumed = 0, then managerial performance (Y) is constantly worth 81.793.1. The constant of 81.793 means that if budget participation (X1), organizational commitment (X2), locus of control (X3), decentralized structure (X4), interaction of budget participation, organizational commitment, locus of control and decentralized structure $|X_1X_2X_3X_4|$, interaction measured by the interaction between budget participation and organizational commitment $|X_1X_2|$, interaction measured by the interaction between budget participation and locus of control $|X_1X_3|$ and interaction measured by the absolute value of the product between budget participation and decentralized structure $|X_1X_4|$ assumed = 0, then managerial performance (Y) is constantly worth 81.793.
2. Regression coefficient of the interaction variable between budget participation, organizational commitment, locus of control and decentralized structure $|X_1X_2X_3X_4|$ of -8.206 means that the interaction of budget participation, organizational commitment, locus of control and decentralized structure has a negative effect on managerial performance. This shows that by adding one unit of interaction as measured by the interaction of differences between budget participation, organizational commitment, locus of control and decentralized structure, there will be a decrease in managerial performance of -8.206.
3. The regression coefficient for the interaction variable, which is measured by the absolute value of the product between budget participation and organizational commitment $|X_1X_2|$, is 0.044, meaning that the interaction between budget participation and organizational commitment has a positive effect on managerial performance. This shows that by adding one unit of interaction as measured by the

interaction between budget participation and organizational commitment, there will be an increase in managerial performance of 0.044.

4. Regression coefficient of the interaction variable measured by the absolute value of the product between budget participation and locus of control $|X1X3|$ of 0.034 means that the interaction between budget participation and locus of control has a positive effect on managerial performance. This shows that by adding one unit of interaction between budget participation and locus of control, there will be an increase in managerial performance of 0.034.
5. Regression coefficient of the interaction variable measured by the absolute value of the product between budget participation and decentralization structure $|X1X4|$ of 0.049 means that the interaction between budget participation and decentralized structures has a positive effect on managerial performance. This shows that by adding one unit of interaction between budget participation and the decentralized structure, there will be an increase in managerial performance of 0.937.

4.1.5. Hypothesis test

Below are presented the results of hypothesis testing from partial test calculations (t) and the F statistical test. Below are presented the results of hypothesis testing from partial test calculations (t) and the F statistical test.

Table 3. Hypothesis Testing Results

No	Hypothesis	Comparison				Conclusion
		t _{statistic}	t _{table}	f _{statistic}	f _{table}	
1	H1 Budget participation influences managerial performance	2,306	1,670			t _{statistic} > t _{table} which states that H _a accepted meaning H ₁ accepted
2	H2 Organizational commitment, locus of control and decentralization influence the relationship between budget participation and managerial performance.			5,362	2,520	f _{hitung} > f _{tabel} which states that H _a accepted meaning H ₂ accepted
3	H3 Organizational commitment influences the relationship between budget participation and managerial performance.	1,180	1,670			t _{statistic} < t _{table} which states that H _a meaningfully rejected H ₃ rejected
4	H4 Locus of control influences the relationship between budget participation and managerial performance.	1,602	1,670			t _{statistic} < t _{table} which states that H _a meaningfully rejected H ₄ rejected
5	H5 Decentralization affects the relationship between budget participation and managerial performance.	1,456	1,670			t _{statistic} < t _{table} which states that H _a meaningfully rejected H ₅ rejected

4.6. Coefficient of Determination (R^2)

The results of the Determination coefficient test (R^2) obtained an Adjusted R Square value of 0.160 or 16%. This shows that the percentage contribution of the influence of the independent variable to the dependent variable is 16%, so it is included in the weak category. Meanwhile, the remaining 84% is influenced or explained by other variables not included in this research model.

4.2. Discussion

4.2.1. The Effect of Budget Participation on Managerial Performance

The results of simple regression analysis show that budget participation has a significant positive effect on managerial performance. Thus it can be concluded that the higher the level of budget participation, the more managerial performance will increase. The results of this research are in line with the results of research conducted by Wiratno, et al (2016), Noor and Othman (2014), Nurhalimah, et al (2013) and Hashim, et al (2014) which stated that the higher the involvement of managers in budget preparation process, the managerial performance they produce will be even higher.

However, the results of this research are not in line with the research of Sutrisna (2008) and Syahputra (2013) where they actually found that budget participation had no effect on managerial performance.

4.2.2. Organizational Commitment, Locus of Control and Decentralized Structure Simultaneously moderate the influence of Budget Participation on Managerial Performance

The results of regression analysis with moderating variables using the absolute difference value test show that organizational commitment, locus of control and decentralized structure simultaneously moderate the effect of budget participation on managerial performance. This shows that organizational commitment, locus of control and decentralized structure simultaneously have a positive and significant effect on budgetary slack. This means that increasing organizational commitment, locus of control and decentralized structure will cause an increase in budget participation on managerial performance.

4.2.3. Organizational Commitment does not moderate the influence of Budget Participation on Managerial Performance

The results of regression analysis with moderating variables using interaction tests show that organizational commitment does not moderate the effect of budget participation on managerial performance. The results of this research indicate that the organizational commitment of managers at PT. Indonesian Post in Jambi City is at a low level. The results of this research are in line with Suwandi et al. (2022) allegedly because even though a department head has a high level of organizational commitment, due to pressure from above and competition from colleagues, it becomes difficult for respondents to express their love for the organization, thus this factor is considered to be the cause of the moderating relationship.

4.2.4. Locus of Control does not moderate the influence of budget participation on managerial performance

The results of regression analysis with moderating variables using interaction tests show that locus of control does not moderate the effect of budget participation on managerial performance. Where the more effective the Locus of Control, the lower the managerial performance at PT. Jambi City Indonesian Post.

The findings of this study align with the research conducted by Widodo & Kamilah (2011) and Maksum & Siregar (2009), which both concluded that the combination of budget participation and locus of control does not result in optimal managerial performance. Therefore, it can be inferred that the locus of control variable does not act as a moderator in this context. The insignificance of the locus of control variable in the relationship between participation in budget preparation and managerial performance is due to the lack of managerial locus of control regarding the organization where he works, activities focused on quality and public services, so that without participation and locus of control managers continue to work.

4.2.5. Decentralized Structure does not moderate the influence of Budget Participation on Managerial Performance

The results of regression analysis with moderating variables using interaction tests show that the decentralized structure cannot moderate the effect of budget participation on managerial performance. Thus, the higher the level of decentralized structure in budget preparation, the more managerial performance will increase. The results of this research are not in line with research by Rakib Husin (2012) which states that the decentralized structure has a positive and significant effect on the relationship between participation in budget preparation and managerial performance. However, this research is in line with Juaini, et al (2019) which states that the decentralized structure cannot moderate the relationship between budget participation and managerial performance.

5. CONCLUSION

To summarize, the analysis and discussion in the previous chapter have provided valuable insights. Firstly, it is clear that active involvement in budget preparation positively impacts managerial performance, indicating that employees who participate in budgeting are more likely to demonstrate improved work performance and motivation. Secondly, the combined influence of organizational commitment, locus of control, and decentralization significantly shapes the relationship between budget participation and managerial performance. However, it is important to note that organizational commitment alone does not have a significant impact on this relationship. Similarly, the locus of control does not play a significant role in mediating the association between budget participation and managerial performance. Lastly, the study suggests that the decentralized organizational structure does not have a noticeable effect on the correlation between budget participation and managerial performance.

This study has some limitations and weaknesses. However, it is expected that these limitations can be addressed in future research. One limitation is that the research data is collected through Google Forms, which may be influenced by the distance and remote location of the KPC. This could potentially impact the validity of the results. It

should be noted that respondents' answers in a questionnaire may not accurately reflect the real-life situation, and the findings may differ if the data is obtained through interviews.

Based on the research findings, it is recommended to conduct further studies in the same field to explore the impact of budget participation on managerial performance. Factors such as organizational commitment, locus of control, and decentralization should be considered as moderating variables. This is important because previous research has shown inconsistent results, possibly due to contextual factors influencing the relationship between budget participation and managerial performance. To gather more comprehensive data, alternative methods can be used for future research. For instance, conducting direct interviews with respondents while they fill out the questionnaire can provide more accurate answers that reflect their actual experiences. PT. Pos Indonesia Jambi City can consider implementing a budget participation system as a management tool for carrying out tasks. This is supported by research findings that demonstrate a positive and significant influence of budget participation on improving managerial performance. Additionally, it is expected that implementing this system will enhance relationships in terms of organizational commitment, locus of control, and decentralization. When these three variables are combined, they can have a positive impact on the company's progress and increase employee performance.

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