

## **THE EFFECT OF THE PARTICIPATORY BUDGETS ON THE MANAGERIAL PERFORMANCE**

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### **Abstract**

*The aims of this study is to obtain empirical evidence about the effect of the Participatory Budgets on Managerial Performance through Organizational Commitment as an Intervening Variable and Job Relevant Information as a Moderation Variable. This research was conducted on 67 respondents who had accountability burdened with budget targets at banking companies in Palembang city. The method of data analysis used is simple regression analysis, the path analysis method and the moderated regression analysis. The result of the study reveals that participatory budget has a positive and significant effect on the managerial performance. The result of path analysis also shows that participatory budget has a positive and significant effect on the organizational commitment. The result of Sobel Test shows that the organizational commitment variable is able to mediate the effect of the participatory budget on the managerial performance. The result of the Moderated Regression Analysis test shows that job relevant information variable is able to moderate the effect of the participatory budget on the managerial performance. This study supports the theory of goal setting theory in which goal setting can improve individual performance.*

**Keywords:** *Participatory Budget, Organizational Commitment, Job Relevant Information, Managerial Performance*

## INTRODUCTION

The success of a company also shows the performance of the company's management. Managerial performance is the work quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him (Apriansyah dkk, 2014). Muljono (2009) stated that this budget activity could be a tool for measuring managerial performance. When a company's budget target has been set, success or failure of the achievement of the budget target becomes a measuring tool for assessing one's performance. Banking is one of the service companies whose activities can not be separated from the budget target, the budget is contained in the Budget Work Plan.

If someone wants to achieve budget targets to produce high managerial performance, then the person must have an organizational commitment attitude. Puspitasari et al., (2017) stated that when a goal is designed, then someone involved in setting goals will live up to the goals set, so that they have a sense of responsibility to achieve them. If the Budget Work Plan is a planned goal, then the Budget Work Plan can influence the managerial performance demanded to realize the Budget Work Plan. The reality in the field, viewed from the working results of the managers which regard unrealized budget targets shows that the commitment has not been embedded in each manager.

A manager in achieving the company's budget targets is expected to have a number of job relevant information. Job Relevant Information useful for decision considerations that ultimately impact on decision-making. The availability of JRI (job relevant information) will help managers to make and choose the right decisions in order to expedite their business to achieve budget targets. So that later it will have an impact on managerial performance (Apriansyah et al., 2014). However, what occurs in the field, based on the preliminary studies conducted by the author, and also according to the information obtained from several sources such as an article published by Tribunsumsel newspaper written by (Rohekan, 2017) and an article on web page written by (Wahyudi, 2017) which state that there is banking company in Palembang which closed one of its offices because the bank was not able to achieve the company's budget target which indicates that the bank is not able to compete with other banking companies.

The closure of one of company branch can result in a smaller opportunity for the company to grow. If the company is still unable to maintain its office, the company will disappear over time because it is unable to compete with the other companies. This is very important for the superior to know this condition in which they are required to be able to read and analyze the condition and carefully determine the target of the Budget Work Plan. Harefa (2008) says that if the budget target is too high, it will result in mental pressure for all those responsible in achieving the Budget Work Plan and if the Budget Work Plan's target is too low, there will be no

challenge and it will be difficult for the company to develop because the target is very easy to achieve. The process of determining the budget can affect managerial performance, because it is needed to achieve these goals, this is in accordance with the goal setting theory.

This study is conducted in banking companies for a reason that, the banking industry is a dynamic business activity viewed from the process of bank business activities. The main target of banking companies, of course, to determine how "big fund" is needed. Because almost banking activities can not ignore the source of funds that can be obtained (Muljono, 2009) and the managers of financial services sector are regularly involved in financial and accounting issues. Their better understanding of accounting can result in greater acceptance of accounting control compared to that of the manager of non-financial sector. As a result, their reaction to the participatory budget is better than non-financial sector managers (Lau & Tan, 1998).

## **LITERATURE REVIEW**

### **Goal Setting Theory**

The goal setting theory was originally proposed by Edwin Locke in the late 1960s. Goal setting has three mechanisms in motivating individuals to improve performance. Firstly, individuals have sufficient knowledge and ability to reach (or approach) goals. Secondly, the individual accepts and remains committed to the goal. Thirdly, individuals have feedback that shows progress in relation to goals (Locke et al., 1981).

Participatory budget in this study can increase acceptance of goals and make employees have a commitment to goals. The employees will be committed if they feel themselves as part of the creation of the goals. Job relevant information arises from the participatory budgeting, as it is then that important information input is revealed and can be the basis for making important decisions that will impact on the outcome of one's performance.

### **Previous Studies**

Participatory budgets is a joint decision-making process by two or more parties in which the decision will have a future impact on those who make it (Dharmanegara, 2010). Participatory budgets provides an opportunity for subordinates to interact and communicate with their superiors. It can even influence the target budget they want to achieve. Successful budgets reflect individual success. The higher the participation in the budgeting process, the higher the managerial performance can be achieved (Lina, 2015). The results of the study by Halim & Devie (2013), Tapafeto (2013), Lina (2015), Wijaya & Lucyanda (2010) and Sulastiningsih & Ambarwati (2015) show that budgetary participation influences managerial performance.

The managers who participate in budgeting will have the feeling that they have a stake in the company so they can develop a good budget in accordance with the needs of the organization in the future and override personal interests (Setyarini & Susty, 2014). This is based on the idea that when a participatory purpose or standard is approved, the employees will internalize the goals or standards set, and employees also have a sense of personal responsibility to achieve them because they are involved in the preparation.

The studies by Othman & Haryanti (2012), Setyarini & Susty (2014) state that Participatory Budget influences Organizational Commitment.

Participatory budgets allows to increase one's organizational commitment. If a person's commitment so stronger to his organization, they will strive harder to achieve organizational goals as planned, this can certainly improve managerial performance (Putri & Putra, 2015). The studies by Dianawati (2009), Setyarini & Susty (2014) and Putri & Putra (2015) show that budgetary participation has an effect on managerial performance through organizational commitment as intervening variable.

Job Relevant Information is information that can assist the managers in choosing the best course of actions through better efforts (Apriansyah et al., 2014). When subordinates or budget implementers participate in budget formation, it will result in the disclosure of private information they have (Merchant, 1981), (Chow et al., 1988) as well as (Nouri & Parker, 1998). In addition, budget participation allows the managers to interact with their superiors to clarify the company's strategic goals, the conditions of the work environment they often face, and other issues that to success impact on their work. In addition, the high use of job relevant information can lead to increased performance and low use of job relevant information can lead to a decrease in performance (Halim & Devie, 2013). The studies by Himawan & Ika (2010), Rahmawaty & Mutia (2011) shows that job relevant information can moderate the effect of budget participation on managerial performance.

### **Hypothesis Development**

H1: Participatory budget has positive effect on managerial performance

H2: Participatory budgets has positive effect on organizational commitment

H3: Participatory budget has positive effect managerial performance through organizational commitment as an intervening variable

H4: Participatory budget has positive effect on managerial performance moderated by Job Relevant Information.

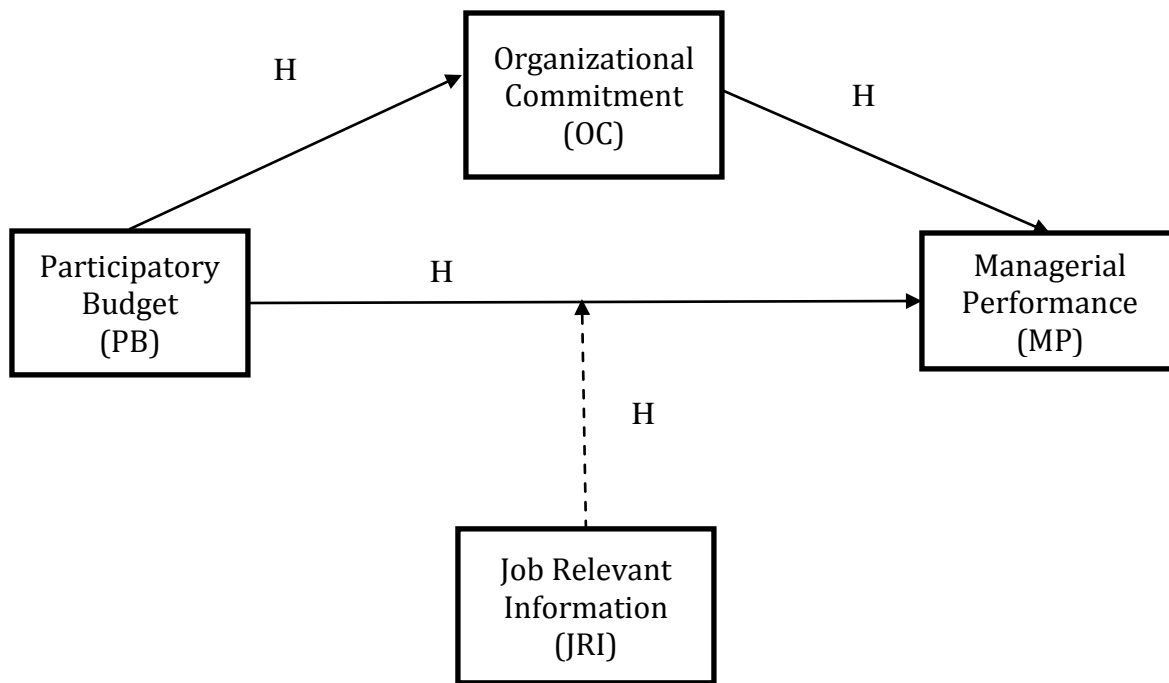


Figure 1. Thinking Framework of the Study

Notes:

- ▶ : The effect of PB and MP. Mediating effect of PB, OC and MP  
 - - - - -▶ : Moderating effect of PB, JRI and MP

## METHODOLOGY

### Indicator of Research Variables

Participatory budgets measured using instruments Milani and developed by (Sulastiningsih & Ambarwati, 2015) and (Oluwalope & Sunday, 2017). The indicators used are (1) Participation in budget preparation, (2) Satisfaction felt in budget preparation, (3) Need to give an opinion, (4) Willingness in giving an opinion, (5) The magnitude of the influence on the determination of the final budget, and (6) Frequency of the boss asking for opinions when the budget is prepared. Organizational Commitment measured using instruments Meyer and Allen in (Wibowo, 2015) and developed by (Oluwalope & Sunday, 2017). The indicators used are (1) Affective Commitment, (2) Continuance Commitment, and (3) Normative Commitment.

Job Relevant Information measured using instruments Kren (1992) which is developed by Rahmawaty & Mutia (2011). The indicators used are (1) Understanding of Work, (2) Information Sufficiency, and (3) Strategic Information. Managerial performance measured using theory Drucker in a book written by Wibowo (2016) states that the criteria in evaluating how well

managers perform their work, or managerial performance can be evaluated into measurement of efficiency and effectiveness. The indicators used are efficiency and effectiveness.

### Population and Sample

This study used a survey method. The data used in this study were primary data. The primary data were obtained directly from the respondents who became the samples of the study. Data gathering was conducted by distributing questionnaires containing several structured statements to the respondents, namely the parties who had accountability burdened with budget targets at banking companies in Palembang.

Questionnaires filled by banks' employees that satisfy the criteria needed in this study, such as Branch manager, deputy branch manager business, consumer and commercial funding unit head, commercial small and medium and micro lending head, mortgage and consumer lending unit head, deputy branch manager supporting, sub branch head dan cash office head, regional manager, business manager, funding manager, business cost.

The distribution of the questionnaires lasted for 38 (thirty eight) days from April 18 to May 25, 2018. 87 questionnaires distributed to the respondents, but only 81 questionnaires were returned and 6 questionnaires were not returned. Not all of the 81 returned questionnaires can be processed, because there are 14 questionnaires filled by banks' employees that do not satisfy the criteria needed in this study, such as account officers of micro credit program, administrative executor of micro credit program, bank teller and customer service. So, the total number of qualified questionnaires of this study is 67.

### Analytical Method

In accordance with the path diagram structure created, the dependent variable in this study is managerial performance (Y). The independent variable in this study is participatory budget (X). The intervening variable in this study is organizational commitment (Z1). The moderator variable in this study is job relevant information (Z2).

Hypothesis 1 (H1) was tested using simple regression analysis. The structural equation in this study is as follow:

$$MP = \alpha + \beta PB \quad \dots(1)$$

Hypothesis 2 (H2) and hypothesis 3 (H3) was tested using path analysis and to test the effect of mediation used sobel test. The structural equation in this study is as follow:

$$OC = \alpha + \beta_1 PB + e_1 \quad \dots(2)$$

$$MP = \alpha + \beta_2 PB + \beta_3 OC + e_2 \quad \dots(3)$$

Hypothesis 4 (H<sub>4</sub>) was tested using MRA (Moderating Regression Analysis), with the pure moderator method, which is testing done by making interaction regression, but the moderator variable does not function as an independent variable. The structural equation in this study is as follow:

$$MP = \alpha + \beta_4 PB + \beta_5 (PB * JRI) + e_3 \quad \dots\dots(4)$$

Information:

- MP = Managerial Performance
- PB = Participatory Budget
- OC = Organizational Commitment
- JRI = Job Relevant Information
- PB \* JRI = Interaction of Participatory Budget and JRI
- α = Constants
- β<sub>1</sub>β<sub>2</sub>β<sub>3</sub>β<sub>4</sub>β<sub>5</sub> = Coefficient
- e = error

**RESULTS AND DISCUSSION**

The method of data analysis used is simple regression analysis, the path analysis and to test the effect of mediation used sobel test and the moderated regression analysis. Testing of hypothesis in this study by using SPSS20.

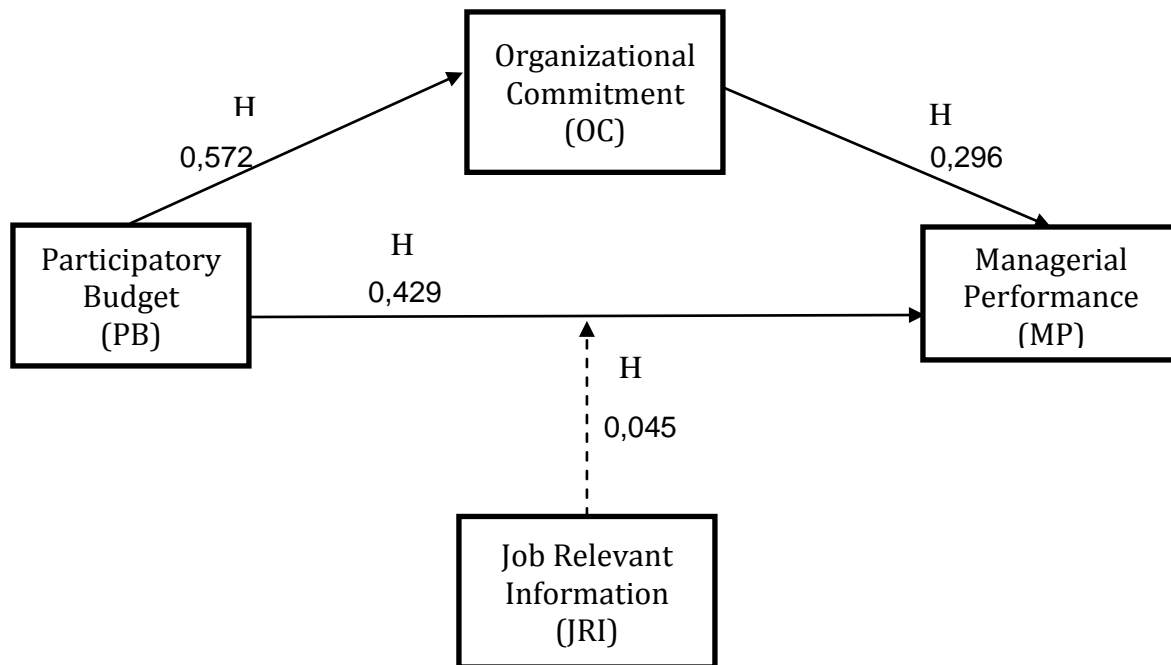


Figure 2. The Test Result

### **The Effect of Participatory Budget on the Managerial Performance**

The results of testing of the first hypothesis show that participatory budget has positive and significant effect on managerial performance. The regression model meets linearity criteria. The correlation output value is 0.530 and the Sig. = 0.000, which means  $<$  significant criteria 0.05, so that the results of this study accept the first hypothesis (H1). The results of this study are also in line with goal setting theory in which the basic concept of this theory is to explain the formation of a plan for the performance. The banking superiors are expected in the future to further enhance the existing forms of participatory budget, so that the form of participation will be carried out evenly. Equitable participation provides an opportunity for all parties to argue. It is possible that the opinions that have not been heard can be a complement to the achievement of the Budget Work Plan's target which has not reached one hundred percent. The result of this study are consistent with the research of Halim & Devie (2013), Tapatfeto (2013), Lina (2015), Wijaya & Lucyanda (2010) and Sulastiningsih & Ambarwati (2015) show that budgetary participation influences managerial performance.

#### **The Effect of Participatory Budget on the Organizational Commitment**

The results of testing of the second hypothesis show that participatory budget has positive and significant effect on organizational commitment. This can be seen standardized beta value in the second equation of 0.572 and the Sig. = 0.000, which means  $<$  significant criteria 0.05. The coefficient value of unstandardized beta of 0.572 is the path or p2 path value. So that the results of this study accept the second hypothesis (H2). The results of this study are also in line with the goal setting theory namely individuals have sufficient knowledge and ability to reach (or approach) goals and then the individual accepts and remains committed to the goals. Participatory budgets can lead to the commitment of the managers to achieve organizational goals. This condition will encourage the involved managers to take responsibility and be committed to get the agreed budgets target. If a person's commitment so stronger to his organization, they were prepared to accept the duties or responsibilities that the company imposed on them. Those tasks or obligations are not considered as a burden by them, but as an obligation and is a form of dedication to the company. The result of this study are consistent with the research of Othman & Haryanti (2012), Setyarini & Susty (2014) show that participatory budget influences organizational commitment.

### **The Effect of Participatory Budget on the Managerial Performance through Organizational Commitment**

The results of testing of the third hypothesis show that participatory budgets has positive and significant effect managerial performance through organizational commitment as an intervening



variable. This can be seen standardized beta value in the third equation reveal the unstandardized beta value for the participatory budget of 0.429 and the organizational commitment of 0.296 and all of them are significant at 0.001 and 0.002, which means < significant criteria 0.05. The value of the unstandardized beta of participatory budget 0.429, which is the path value of p1 path and the unstandardized beta value of the organizational commitment of 0.296 is the path value of path p3. So that the results of this study accept the third hypothesis (H3). The results of this study are also in line with goal setting theory in which there are three mechanisms in motivating individuals to improve their performance, that individuals should have sufficient knowledge and ability to achieve (or approach) the goals and then the individuals accept and remain committed to the goals. Participatory budgeting can foster organizational commitment in a person. Organizational commitment stipulates the values and goals of the organization. If there is a strong commitment to the organization, then he will increasingly strive to achieve organizational goals. This can indeed improve managerial performance. The result of this study are consistent with the research of Dianawati (2009), Setyarini & Susty (2014) and Putri & Putra (2015) show that budgetary participation has an effect on managerial performance through organizational commitment as intervening variable.

### **The Effect of Participatory Budget on Managerial Performance Moderated by Job Relevant Information**

The results of testing of the forth hypothesis show that participatory budgets has positive and significant effect on managerial performance moderated by Job Relevant Information. This can be seen that the interaction variable gives a coefficient of 0.045 and is a significance at 0.000, which means < significant criteria 0.05. Job relevant information variable is pure moderator. So that the results of this study accept the forth hypothesis (H4). The participatory budget process not only provides an opportunity for the subordinates to argue about the budget but it can also provide job relevant information, that is the information about the task that was not previously known by their superior. The information is in the form of any constraints that may often occur or experienced by the subordinates that makes the process of achieving the Budget Work Plan's targets obstructed or may not be achieved at all. The superiors upon knowing the obstacles that their subordinates face, should immediately take appropriate actions to help their subordinates so that the actions chosen by the subordinates will help them in the process of achieving the Budget Work Plan's targets. All actions resulting from the disclosure of information that was initially private or only known by the subordinates can ultimately change a person's performance, because the private information is revealed and understood by all levels of the banking superiors who will then be given appropriate actions in accordance with the constraints

or be provided with a solution. If the choice of the solution is right, it will have an impact on the performance that will be produced. The result of this study are consistent with the research of Himawan & Ika (2010), Rahmawaty & Mutia (2011) shows that job relevant information can moderate the effect of budget participation on managerial performance.

## CONCLUSIONS

Based on the results of the study, the following conclusions are drawn: The Participatory Budget has a positive and significant effect on the Managerial Performance. This implies that a participative budget will enable the parties who have responsibility for achieving the budget targets to improve their working achievement. The Participatory Budget has a positive and significant effect on the Organizational Commitment. The Organizational Commitment is able to mediate Participatory Budget and the Managerial Performance is significant. This implies that participation in the budget preparation, especially in this study, can improve the acceptance of goals and committed to the goals employees. The employees will be committed if they feel themselves as a part of the creation of these goals. The Job Relevant Information can moderate the effect of Participatory Budget on the Managerial Performance. This implies that the preparation of the budget to achieve better results, with the availability of job relevant information on the results of the Budget Work Plan's target achievement will be perceived by every rank.

The limitations of this study and the suggestions for further study are as follows: firstly, the objects of this study were limited to four banking companies only. Future researchers are expected to add more research objects or compare the types of the companies, such as banking with manufacturing companies. Secondly, the variables used in this study were limited to several variables only, namely organizational commitment and job relevant information. The future researchers are expected to add more variables that can affect the participatory budget on the managerial performance, such as job related stress that describes the level of stress or the amount of work pressure felt by those who have responsibility in achieving the RKA target which will affect the results of the performance to be achieve

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## APPENDIX

### Questionnaire

#### Respondent's Biodata

1. Name : \_\_\_\_\_
2. Gender :  Male  
 Female
3. Age : \_\_\_\_\_
4. Position : \_\_\_\_\_

#### Instructions

Please choose the tendency of the most appropriate answer from the statement below, by giving a sign (√) in the column between 1 to 5. The explanation is as follows:

5 = Strongly Agree; 4 = Agree; 3 = Indifferent; 2 = Disagree; 1 = Strongly disagree

No.	STATEMENT	1	2	3	4	5
<b>PARTICIPATORY BUDGET</b>						
1	I am involved in the company's budget work plan					
2	I have responsibilities regarding budget targets in the company's budget work plan					
3	I always agree with the results of setting the budget target given to me					
4	I feel that the budget target that is imposed on me is in accordance with my ability					
5	I have always been involved during discussions about budget targets by the leadership of the company					
6	I often give opinions about budget targets before the company leader asks for an opinion					
7	My opinion is always considered in setting budget targets					
8	The company leadership always gives me the opportunity to think about budget targeting					
<b>Organizational Commitment</b>						
9	I am very fortunate to have chosen this company as my place of career					
10	I want to have a career in this company forever					
11	I have no intention of leaving the company where I work, even though there is a better workplace					
12	I feel working here is a necessity					
13	Many things in my life will be disrupted if I decide to leave this company both now and later					
14	One of the main reasons I continue to work for this organization is that leaving the organization will require great personal sacrifice, other organizations may not be suitable for the overall benefits I get here					

15	The organization where I worked really inspired me to achieve the performance target					
16	I am always ready to accept the duties and responsibilities that are charged to me in order to achieve the goals of this company					
17	I will always work in accordance with applicable company rules					
18	I will always be loyal to the company where I work					
<b>Job Relevant Information</b>						
19	I always understand what is needed so that my work can run well					
20	I have enough information to make optimal decisions to achieve my performance goals					
21	I was able to obtain the strategic information needed to evaluate important decision alternatives					
22	I always look for the right information to support the decision that I will make					
23	I have new information / ideas related to the progress and development of the company					
<b>Managerial Performance</b>						
24	I always have good ideas / ideas that have an impact on the smooth running of my work					
25	I always succeed in getting customers that are in accordance with the wishes of the company					
26	I have always managed to retain customers that have been obtained					
27	I always managed to establish good relations with customers					
28	I always managed to establish good relations with fellow workers in the organization					
29	I am always able to overcome and anticipate problems related to my work					
30	I always achieve the budget target in accordance with the provisions of the company's budget work plan					
31	I succeeded in achieving the company's budget target in accordance with the appointed time					
32	I always get appreciation for the results of my work					
33	I managed to manage operational costs in accordance with the standards set by the company					