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THE EFFECT OF BUDGETING PARTICIPATION IN MANAGERIAL PERFORMANCE WITH ORGANIZATIONAL CITIZENSHIP BEHAVIOR, SELF EFFICACY AND JOB RELEVANT INFORMATION AS MODERATORS

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Abstract

Udayana University is a public sector institution in Indonesia that engages in education which specified as a Public Service Agency. Today's phenomenon in public sector organizations are the society demands for more effective, efficient, transparent and accountable financial management of public services. The purpose of this study is to examine the effect of budgeting participation on managerial performance with organizational citizenship behavior, self efficacy and job relevant information as moderators in Udayana University. Respondents in this study were 104 people at the Public Service Agency of Udayana University, the samples determined by saturated sampling techniques. Data analysis techniques used is Moderated Regression Analysis (MRA). The results showed that budgeting participation improved managerial *performance. Organizational citizenship behavior does not moderate the effect of budgeting participation on managerial performance. Whereas self efficacy and job relevant information strengthen the influence between budgeting participation on managerial performance.*

Keywords: Budgeting participation, managerial performance, organizational citizenship behavior, self efficacy, job relevant information

INTRODUCTION

Since the mid of 1980s there has been a drastic change in public sector management from a traditional management system that seems rigid, bureaucratic, and hierarchical to a public sector management model that is more flexible and accommodating to the market (Setyawan & Rohman, 2013). The new paradigm emerges is the New Public Management (NPM) approach. NPM focuses on performance oriented public sector management, not policy oriented. Today's phenomenon in public sector organizations are the society demands for more effective, efficient, transparent and accountable financial management of public services. Udayana University is a public sector institution that engage in education which specified as a Public Service Agency. Financial management at Udayana University is based on the Financial Management of Public Service Agencies (PK-BLU). Data of the Budget Realization Report of the Public Service Agency of Udayana University in the 2015-2018 Fiscal Year as a whole showed fluctuations or unstable budget absorption in each year as described in Table 1 stated in rupiah as follows:

Table 1: Statement of Budget Realization of Udayana University Public Service Agency Fiscal Year 2015 to 2018

Year	**Budget of Revenue**	**Revenue Realization**	**Percentage (%)**
2015	200.952.901.900	159.772.011.080	79,51
2016	282.412.266.000	276.730.167.466	97,99
2017	383.225.015.000	304.290.200.235	79,40
2018	262.500.000.000	409.228.013.448	155,90
Year	**Budget of Expenditure**	**Expenditure Realization**	**Percentage (%)**
2015	542.331.104.000	485.927.386.676	89,60
2016	600.081.864.000	552.999.006.722	92,15
2017	693.200.470.000	638.232.078.421	92,07
2018	694.730.597.000	610.431.457.742	87,87

Source: *Indonesia Planning and Financial Bureau, 2019*

Table 1 shows the phenomenons and problems that occur related to budget allocations or budget absorption that has not been realized optimally in accordance with the planned budget targets. This can be seen from the difference between the target budget with the realization both in the revenue and expenditure column from 2015 to 2018. Based on Table 1, it can be seen that the lowest percentage of revenue realization occurred in 2017 with 79.40 percent while the lowest percentage of expenditure realization occurred in 2015 as it only 89.60 percent. In 2018 there was a significant increase in the realization of the revenue budget, as much as 155.90 percent. This indicates that the effectiveness of the budget and the realization of budget absorption at the Udayana University Public Service Board is still not optimal, it also indicates that the performance-based budget has not been applied well.

Budget has an important role for an organization or agency because it is a management tool that can be used to control the its operations so that the determined strategies can be used to achieve the organization goals (Aristiani & Mimba, 2019). Public sector budgeting is related to the process of determining the amount of fund allocation for each program and activity in monetary units (Mardiasmo, 2009: 61). According to Anthony & Govindarajan (2011) there are several approaches in the budgeting process, namely the approach from subordinates to superiors (bottom-up), superiors to subordinates (topdown), as well as participatory approaches or mixed approaches. According to Anthony & Govindarajan (2011) the most effective budget preparation process is to combine the two approaches, namely the participatory approach. The participatory approach in the budgeting process provides the opportunity for subordinates to disclose their personal information to produce high quality and more accurate budget in representing company conditions, better allocation of company resources and maximum coordination between managers that resulting in high work of performance (Robert et al. al., 2014).

Manager performance can be consider good if they can run the company by using management functions effectively. Effective management functions include planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation (Handoko, 1996: 34). According to Ricardianto (2018) performance is the level of implementation achievement of a program or policies in order to attain the targets that include the goals of the organization's vision and mission that set out in an organization's strategic plan. Performance measurement is used to assess the success or failure of the activities, programs or policies implementation in accordance with the objectives and tasks that have been set to realize the vision and mission of the organization (Iswahyudi, 2019).

Several studies have been carried out regarding managerial budgeting participation, but the finding still show contradictory results (inconsistent) including: Brownell & McInnes (1986), Frucot & Shearon (1991), Oluwalope & Sunday (2017), Osikhena (2017), Giusti et al (2018), Iswahyudi (2019), and Setiawan & Rohani (2019) find that participatory budgeting affect managerial performance. Others showed different results among studies conducted by Supomo (1998), Karsam (2015), Farahmita (2016), Intan & Wirawan (2017), and Ermawati (2017) that stated there is no relationship between participatory budgeting approach to managerial performance. The inconsistency of the results means that there are other contingency factors (Govindarajan, 1986).

Murray (1990) explains that in order to reconcile conflicting results a contingency approach is needed to identify other variables that act as mediating or moderating variables. The approach asserts that there are other possible variables that that influence the relationship between the independent variable and the dependent variable (Nor, 2009). Therefore, in this study, organizational citizenship behavior, self-efficacy and job relevant information variables will be used as moderating variables. Moderation variables are variables that influence (strengthen or weaken) the relationship between independent and dependent variables (Sugiyono, 2017: 69). The use of these variables is influenced by theoretical reviews and opinions in research in the field of budgeting. In the main principles of goal setting theory, there are five principles as a basis for selecting moderating variables, namely clarity, challenging, commitment, feed back and complexity tasks.

Goal Setting Theory is one form of theory based on the premise that a person has needs that can be remembered or thought as certain outcomes or targets that are expected to be achieved (Bryan & Locke, 1968). Goal setting theory emphasizes the importance of the relationship between the objectives set and the performance made. Setting goals in a participatory manner will have an impact on superior performance. Every organization that has set goals that are formulated into a budget plan is easier to achieve their performance targets in accordance with the vision and mission of the organization.

Organizational citizenship behavior is employee behavior that exceeds the mandatory role, which is not directly or explicitly recognized by the formal reward system (Rohman, 2018). The organizational citizenship behavior (OCB) variable is related to one of the main principles of goal setting theory, namely feedback. Employees will be willing to give their best performance outside of official duties because they feel that the organization provides the support or things they expect (Ruliza, 2015). The employees perceived that they are supported by the organization so they will provide feedback and encouraged to engage in organizational citizenship behavior.

Self-efficacy is an individual belief in his ability to mobilize motivation, cognitive resources and actions needed for situations faced (Bandura, 1986). The self-efficacy variable is related to one of the main principles of goal setting theory which is challenging. When individuals with self-efficacy have a high level of pressure at work, it is their challenge and opportunity to show their expertise (Prayoga & Suaryana, 2017). Self-efficacy is one of the key factors for achieving successful performance (Biao & Shuping, 2014).

The job relevant information variable is related to one of the main principles of goal setting theory, namely clarity. Clarity explained that a goal must be well defined, have a clear time limit and reduce information that does not lead to the achievement of the goal. In other words, in the preparation and achievement of a goal must be clear and relevant information to make the right decision. Kren (1992) states that job relevant information is information that helps managers to improve their performance with better information.

THEORY REVIEW AND HYPOTHESIS DEVELOPMENT

Goal Setting Theory

Goal setting theory was originally put forward from Dr. Edwin Locke in late 1960s, through his article publication "Toward a Theory of Task Motivation and Incentives" in 1968, Locke showed a connection between the goals and performance of a person towards a task. Goal setting theory is a cognitive process of building goals and also a determinant of behavior. The realized goals will produce a higher level of achievement if someone accepts these goals (Locke, 1975). This theory explains the relationship between the objectives set and work performance. This study uses the goal setting theory as a grand theory to explain and predict the effect of budgetary participation on managerial performance. It is assumed that to achieve optimal performance the individual and organizational goals must be fitted. By using the goal setting theory approach, good managerial performance in arrange the budgets and organizing public services is identified as the goal.

Expectancy Theory

Expectancy theory was developed by Vroom in 1964 when studying the motivation behind decision making. It states that someone will act or behave in a certain way because they expect to get something from their action (Oliver, 1974: 243-253). Expectancy trying to explains the business-performance relationship that is one's belief in the effort made will produce the desired performance outcomes. Budgeting participation is a form of effort that is believed to be able to provide motivation that can improve performance (Robbins & Judge, 2015: 149).

Hypothesis Development

Goal Setting Theory is one form of theory based on the premise that a person has needs that can be remembered or thought as certain outcomes or targets that are expected to be achieved (Bryan & Locke, 1968). Goal setting theory determines the role that is determined between the goals set and the resulting performance. Every organization that has set goals that are formulated into a budget plan is easier to achieve its performance targets in accordance with the vision and mission of the organization. Expectancy theory explains the relationship between effort on performance where one's belief that the effort made will produce the desired performance outcomes. Budgeting participation is a form of business / effort that is believed to be able to provide motivation that can improve performance (Robbins & Judge, 2015: 149). Generally budgeting participation is a managerial approach that can improve performance (Brownell, 1982). This is in line with research conducted by Iswahyudi (2019), Setiawan & Rohani (2019), Giusti et al. (2018), Adi & Dinanti (2018), Osikhena (2017) and Oluwalope & Sunday (2017) showing the results of participation budgeting has a positive effect on managerial performance. So it can be assumed that the higher the budgeting participation, the better managerial performance.

H_1: Budgeting participation has a positive effect on managerial performance

Organizational citizenship behavior (OCB) is an important factor in an organization because OCB can increase the productivity of work relations between superiors and subordinates, facilitate effective coordination and tasks carried out without wasting much time (Organ, 1988). The level of loyalty required by the individual will support the effectiveness of organizational functions. The higher organizational citizenship behavior means the higher the participation of budgeting, this is related to the individuals involved in always participate and well cooperated in the budgeting process, so it will affect managerial performance through a high level of loyalty in the process of achieving organizational goals and optimal budget realization. In other words, the higher the budgetary participation, the better managerial performance especially individuals who have high organizational citizenship behavior. This study in line with Annisa (2015) and Intan & Wirawan (2017) which states that organizational citizenship behavior supports the positive reinforcement of budgeting participation on performance. Based on this description, the hypothesis can be formulated as follows:

H_2: OCB strengthen the budgeting participation on managerial performance.

Self-efficacy is one of the key factors to achieve successful performance (Biao & Shuping, 2014). Based on the goal setting theory that explains the relationship between objectives based on performance, it can be assumed that individuals with high self-efficacy will have high involvement or participation in the budgeting process and they also have high confidence in realized the budget in order to achieve organizational goals. The higher the budgeting participation, the better managerial performance, especially in individuals with high self-efficacy. This is in line with Medhayanti & Suardana (2015) and Prayoga & Suaryana (2017) which states that self-efficacy can strengthen the positive influence of budgeting participation on performance. Based on this description, the hypothesis can be formulated as follows:

H_3: Self-efficacy strengthens the effect of budgeting participation on managerial performance.

Job relevant information (JRI) is defined as information that facilitate the task related decision making (Kren, 1992: 511). Goal setting theory reveals that subordinates might try harder to collect, exchange and disseminate information related to the task, if they have a high involvement in the budgeting process (Novitasari, 2018). The budgeting participation uses the information function so their subordinate can collect, exchange and disseminate job relevant information. The higher the budgeting participation, the better managerial performance, especially in individuals who have high relevant job information. This is in line with research conducted by Widia et al. (2017), Tarigan & Devie (2015) and Sutapa & Choiriyah (2013) which show that job relevant information (JRI) strengthens the positive effect of budgeting participation on managerial performance. Based on this description, the hypothesis can be formulated as follows:

H_4: JRI strengthens the effect of budgeting participation on managerial performance

RESEARCH METHOD

The study is descriptive in nature The population in this study were treasury officer / financial managers of Udayana University Public Service Agency, which included financial planning, usage, seeking and reporting. Sampling used is the saturated sampling method. Data collected using a questionnaire. The number of respondents who became the sample was 115 respondents. All research hypotheses were tested using Moderated Regression Analysis (MRA) with the help of SPSS (Product Statistics and Service Solutions) 23 for Windows.

ANALYSIS AND RESULTS

Descriptive statistics

Descriptive statistics provide a general description of each variable that show the minimum value, maximum value, average value and standard deviation. Descriptive statistical test results are presented in Table 2.

Table 2. Descriptive Statistics

Variables	N	Min.	Max.	Mean	Standard Deviation
Managerial Performance (Y)	104	22	45	33,37	6,063
Budgeting Participation (X)	104	13	30	22,42	4,116
Organizational Citizenship Behavior (M_1)	104	30	74	58,86	9,282
Self Efficacy (M_2)	104	23	45	36,26	4,483
Job Relevant Information (M_3)	104	8	15	12,27	1,708

Managerial performance variable (Y) has a value between 22–45 with an average value of 33.37. Standard deviation of 6.063 means that the standard deviation of the data towards the average value is 6.063. Budgeting participation variable (X) has a value between 13–30 with an average value of 22.42. The standard deviation is 4.116 means that the standard deviation of the data towards the average value is 4.116. Variable organizational citizenship behavior (M1) has a value that has a value between 30–74 with an average value of 58.86. The standard deviation is 9.2282, which means that the standard deviation of the data towards the average value is 9.2282. The variable self efficacy (M2) has a value that has a value between 23–45 with an average value of 36.26. The standard deviation is 4.483, which means that the standard deviation of the data towards the average value is 4.483. The variable job relevant information (M3) has a value between 8–15 with an average value of 12.27. The standard deviation is 1.708, which means that the standard deviation of the data against the average value is 1.708.

Research Instrument Testing

Validity Test

Research instruments consisting of managerial performance statement items (Y), budgeting participation (X), organizational citizenship behavior (M1), self efficacy (M2) and job relevant information (M3) are valid. This is because the correlation between the scores of each statement with a score of magnitude above 0.30 so that each instrument in this study can be analyzed further.

Reliability Test

The reliability test was measured by composite reliability and cronbach's alpha. The results of composite reliability and cronbach's alpha tests in Table 3 show that all variables have values above 0.70 so it can be said that all research variables are reliable.

Table 3. Reliability Test

No	Variables	*Cronbach's Alpha*	Info
1	Budgeting Participation (X)	0,912	Reliable
2	Managerial Performance (Y)	0,904	Reliable
3	Organizational Citizenship Behavior (M_1)	0,947	Reliable
4	Self Efficacy (M_2)	0,937	Reliable
5	Job Relevant Information (M_3)	0,838	Reliable

Classic assumption test

The classic assumption test is a statistical requirement that must be fulfilled in multiple linear regression analysis. This test aims to test the feasibility of the regression model used. In this study it includes the normality and the heteroscedasticity test.

Normality test

A good regression model is a normally distributed regression. Normality of data tested by looking at Asymp. Sig (2-tailed). If the Asymp value. Sig (2-tailed) is more than 0.05 then H_0 is accepted and the data are distribute normally (Suyana, 2016). The results of the normality test are shown in Table 4.

Table 4. Normality Test

Kolmogorov-Smirnov	*Unstandardized Residual*
N	104
Asymp.Sig.(2-tailed)	0,701

Based on Table 4, the amount of Kolmogorov-Smirnov value is 0.701. It can be concluded that the regression model is normally distributed because of Asymp. Sig (2-tailed) is greater than the 0.05 significance level.

Heteroscedasticity Test

Heteroscedasticity test aims to test if there is any variance inequality from one observation residuals to another in the regression model. A good regression model is a model that not contain symptoms of heteroscedasticity. One of the ways to test the presence or absence of heteroscedasticity is to test the Spearman Rank correlation coefficient. If the significance of the correlation results is less than 0.05 then the model contain heteroscedasticity and vice versa means non heteroscedasticity (Suyana, 2016).

Table 5. Heteroskedasticity Test

Variables	Sig.
X	0,899
M1	0,755
M2	0,646
M3	0,600
X*M1	0,886
X*M2	0,900
X*M3	0,965

Based on Table 5, it is known that the significance value of each variable in the two regression models is greater than 0.05 so it can be concluded that the regression model in this study is free from heterokedasticity symptoms and the research equation model formed can be proceed into moderated regression test.

Moderated Regression Analysis Test

The analysis used is a moderated regression analysis (MRA) conducted to determine whether a variable included in the study is a moderating variable (Table 6). The moderation variable is an independent variable that will strengthen or weaken the relationship between the independent and the dependent variable. Regression analysis aims to determine the effect of independent variables on the dependent variable, which is measured using a regression coefficient.

Table 6. Moderated Regression Analysis

Variables	Unstandardized Coefficient		Standardized Coefficient	T	Significance
	B	Std. Error	Beta		
Constant	1,383	12,214	-	0,113	0,910
X	1,336	0,560	0,907	2,385	0,019
M1	-0,028	0,191	-0,044	-0,149	0,882
M2	-0,828	0,404	-0,612	-2,049	0,043
M3	-2,608	-0,802	-0,735	-3,254	0,002
X*M1	0,002	0,008	0,083	0,188	0,851
X*M2	0,035	0,018	1,100	1,992	0,049
X*M3	0,105	0,036	1,175	2,895	0,005
R Square		0,888	Adjusted R Square	0,880	
F_{value}.		109,251			
Sig. F		0,000			

Based on Table 6 it can be seen that the magnitude of the resulting F-value is 109.251 with a significance level of 0,000 less than α = 0.05. Thus, this research model is suitable to be used to prove the hypothesis that is formed. The adjusted R^2 value of 0.880 means that 88 percent of the dependent variable managerial performance can be explained by budgeting participation which is moderated by organizational citizenship behavior, self efficacy and job relevant information, the remaining 88 percent is influenced by other variables not included in this research model.

Table 6 also show the amount of t-value for the budgeting participation variable is 2.385 with a significance level of 0.019 that less than 0.05. t-value for the interaction variable of budgeting participation and organizational citizenship behavior is 0.118 with a significance level of 0.851 greater than 0.05. t-value for the interaction variable of budgeting participation and self efficacy is 1.992 with a significance level of 0.049 where the value is less than 0.05. t-value for the interaction variable of budgeting participation and job relevant information is 2.895 with a significance level of 0.005 where the value is less than 0.05.

The magnitude of the t-value for the interaction variable of budgeting participation and organizational citizenship behavior is 0.118 with a significance level of 0.851 where the value is greater than 0.05. t-value for the interaction variables of budgeting participation and self efficacy is 1.992 with a significance level of 0.049 where the value is less than 0.05. The value of t-value for the interaction variable budgeting participation and job relevant information is 2.895 with a significance level of 0.005 where the value is less than 0.05. Based on Table 6, the MRA regression equation is obtained as follows:

$$Y = 1{,}383 + 1{,}336X - 0{,}028M_1 - 0{,}828M_2 - 2{,}608M_3 + 0{,}002X^*M_1 + 0{,}035X^*M_2 + 0{,}105X^*M_3$$

DISCUSSION

The first hypothesis (H_1) in this study accepted that is budgeting participation has a positive effect on managerial performance. This means that the higher participation in the budgeting process, the better managerial performance, in accordance with the goal setting theory that emphasizes the importance of the relationship between the objectives set and the resulting performance. Setting goals that are carried out in a participatory manner will have an impact on superior performance, where every organization that has set goals formulated into a budget plan tend to achieve its performance targets easier. Expectancy theory explains the relationship between effort on performance where one's belief in the effort made will produce the desired performance outcomes. Budgeting participation is a form of business / effort that is believed to be able to provide motivation that can improve performance (Robbins & Judge, 2015: 149). The results of this study are also consistent with research conducted by Iswahyudi (2019), Setiawan & Rohani (2019), Giusti et al., (2018), Adi & Dinanti (2018), Osikhena (2017) and Oluwalope & Sunday (2017) show the result is that budgeting participation has a positive effect on managerial performance.

The second hypothesis (H_2) in this study was rejected namely organizational citizenship behavior (OCB) did not moderate the effect of budgetary participation on managerial performance. This shows that organizational citizenship behavior does not have a dominant influence in the budgeting process or the achievement of managerial performance. This condition can also be understood because the number of functionary and employees in the Public Service Agency of Udayana University is quite large and there is a clear division of tasks between them both from each division and from each faculty in work units, so that each employee will only carry out work that become their main tasks and functions, this can also encourage the low involvement of employees in OCB behavior. These results are in accordance with research conducted by Baghkhasti & Enayati (2015), Heidarzadeh & Mirvaisi (2013) and Komalasari (2009) which state that organizational citizenship behavior (OCB) has insignificant influence on organizational performance.

The third hypothesis (H_3) that is self efficacy strengthens the effect of budgeting participation on managerial performance is accepted, this means that the higher the budgeting participation, the better the managerial performance, especially in individuals who have high self efficacy. Based on the goal setting theory that explains the relationship between objectives based on performance, it can be assumed that individuals with high self-efficacy will have high involvement or participation in the budgeting process (Cavazotte et al., 2013) and individuals with high self-efficacy will also have high confidence in realizing the budget to achieve organizational goals. Self efficacy is one of the key factors to be able to achieve successful performance (Biao & Shuping, 2014). This is consistent with the research conducted by Medhayanti & Suardana (2015) and Prayoga & Suaryana (2017) which states that self-efficacy can strengthen the positive influence of budgeting participation on managerial performance.

The fourth hypothesis (H_4) in this study is accepted which is job relevant information strengthens the effect of budgeting participation on managerial performance, this means that the higher the budgeting participation, the better the managerial performance tends, especially in individuals who have high job relevant information. The budget determined by participation uses the information function so that subordinates can collect, exchange and disseminate job relevant information. Kren (1992) states that job relevant information is certainly able to provide managers with a better understanding of alternative decisions and actions that need to be taken in the budget preparation process to achieve goals. This is consistent with research conducted by Widia et al. (2017), Tarigan & Devie (2015) and Sutapa & Choiriyah (2013) which show that job relevant information (JRI) strengthens the positive influence of budgeting participation on managerial performance.

CONCLUSIONS AND SUGGESTIONS

The results of this study indicate that budgeting participation increases managerial performance at the Udayana University Public Service Agency. The higher a person participation in the budgeting process, the managerial performance tends to be better, this is because the budget prepared in a participatory manner will have high quality and more accurately represent the condition of the organization so that it will be easier to achieve organizational goals. Organizational citizenship behavior does not moderate budgeting participation in managerial performance. This shows that organizational citizenship behavior does not have a dominant influence in the budgeting process or the achievement of managerial performance at the Udayana University Public Service Agency, while budgeting participation will improve managerial performance especially in individuals who have high self efficacy and job relevant information.

The limitation of this study is using a self-assessment or self-rating questionnaire, so it is possible that respondents will only tell their responses in a positive direction. Further research can be developed through research study and interviews to more convincing results. Based on the average value of the questionnaire submitted, respondents tend to give the lowest value on the question that determines the final amount of the budget in the area of responsibility that chooses to answer neutral this replaces respondents who want to determine the amount of the final budget of their respective area of responsibility, so it can be used at the Udayana University Public Service Agency to increase participation in budgeting especially in their respective areas of responsibility both from the top manager to the member level, thereby increasing the budget that increases higher quality and more reliable in representing the organization and will be easier to achieve organizational goals.

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