

## The Influence of Budget Participation and Participation in Budget Control on Managerial Performance

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**Abstract:** The purpose of this research is to examine the influence of Budget Participation (BP) and Participation In Budget Control (PIBC) on Managerial Performance (MP). Motivation and Organizational Commitment (OC) are determined as the intervening variables. The research population is consists of the all managers of industry manufacture in Sidoarjo county. To get the data for the research analysis were gathered from these managers through the questionnaire. To achieve the purpose of this research is by using the purposive sampling method. The sample of research is consists of 90 managers in industry manufacture have surveyed. To get the evidence of the research finding, the data was processed by using the Partial Least Square (PLS). The primary finding of this research was BP had not influence on MP and PIBC had influence significantly on MP. Motivation had strong intervening effect on the relationship between BP and PIBC with the MP. Motivation and OC had influence significantly on MP. OC had strong intervening effect on the relationship between BP and PIBC with the MP. It contributed to improve the participation of manager, not only in BP but also in PIBC.

**Key words:** Budget participation, participation in budget control, motivation, organizational commitment, managerial performance

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### INTRODUCTION

Budget is one of the important outputs of management accounting. According Hansen and Mowen (2003) the output of management accounting consists of special report, product costs, customer costs, budgets, performance reports and personal communication. In order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP, but also to participate in budget control. Therefore, in this context, to achieve the MP is depend on both the BP and PIBC. According the result of the several prior research showed that BP had influence significantly on MP such (Sugioko, 2010). On the contrary, via Sugioko (2010) said that some previous studies in the 1950s and 1960s, showed that there was an inconsistent relationship between BP and performance. Based on these findings, it means that BP have the uncertainty effect on MP. Therefore, the BP is very interest to determine as the independent variable. As known, that to achieve successfully the objective of budget is very difficult without control. Because of it, PIBC is selected as variable independent. The oretically, the objective of PIBC is to assure that the implementation of budget is suitable with budgeted.

Hansen and Mowen (2003) said that Planning is only half the battle. It means that manager not only needs the planning but also controlling. From psychological prospective, to achieve the maximum MP, manager needs

both the motivation and OC. Because, the high motivation and OC will stimulate the manager to implement the BP and PIBC in management process.

### Literature review and hyphotesis development

**Budget Participation (BP):** Hansen and Mowen (2003) said that a key component of planning, budgets are financial plans for the future; they identify objectives and the actions needed to achieve them. There are two important roles of budget. They are as a tool of planning and controlling. Hansen and Mowen (2003) stated that, Planning and control are inextricably linked. Planning is looking ahead to see what actions should be taken to realize particular goals. Control is looking backward, determining what actually happened and comparing it with the previously planned outcomes. Sugioko (2010) said that if the budgeting process work appropriately, it is believed that the process can motivate managers, earn their trust and increase their commitment to achieve the highest performance. BP had well known in management accounting research, because it has been researched in many studies. The result of the prior research showed that BP had influence significantly on performance (Anthony *et al.*, 1992).

**Budget participation and managerial performance:** The contribution of manager in BP is to give the external information, internal information and make decision. These factors have significant related with the MP. In

order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP, but also to participate in budget control. In order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP but also to participate in budget control. The other contribution of manager is to give the assumption of budget preparation, the format of budget, mechanism and preparation of budget, top down or bottom up. To achieve the objective of MP, manager must control the each level implementation of budget (Ingga, 1991).

- H<sub>1</sub>: BP has influence significantly on MP

**Participation in budget control:** The managerial activity of monitoring a plan's implementation and taking corrective action as needed is referred to as controlling (Hansen and Mowen, 2003). Manager must control the implementation of budget, because without controlling, it is very difficult for the manager to achieve the objective of budget. Thus, controlling is inherent with planning. Hansen and Mowen (2003) stated that, this pervasive managerial function is intertwined with planning and control. Manager can not make plan successfully without making decision.

- H<sub>2</sub>: Participation in budget control has influence significantly on managerial performance

**Motivation:** Daft stated that, motivation generally is defined as the arousal, direction and persistence of behavior. The study of motivation concerns what prompts people to initiate action, what influences their choice of action and why they persist in doing it overtime. The statement above indicated that, if the manager has high motivation hoped be action fast, directly on the objective, and persistence until the objective achieved successfully. Based on the statement above, it means that motivation emphasized the arousal, direction and persistence of behavior of manager in connection with his or her tasks in management process. About the motivation, Mitchell said that, the goal of most motivation research is to understand two psychological process: arousal and choice. Hastuti and Yulianti stated that participation can motivate a person to contribute on organization goal. But to increase the motivation can not maximal without knowledge. Based on the statements, the hypothesis of research proposed as follows:

- H<sub>3a</sub>: Motivation variable has strong intervening effect on the relationship between budget participation and managerial performance

- H<sub>3b</sub>: Motivation variable has strong intervening effect on the relationship between Participation in budget control and managerial performance
- H<sub>3c</sub>: Motivation variable has influence significantly on managerial performance

**Organizational commitment:** Mas'ud in Sabeno stated that, OC commonly used to showed the loyalty any one or pleasant taste on the object such another man, people group, ideal, obligation, case or objective. Based on the statements above, can said that, OC is the employee loyalty, emotional attachment of individual on organization and process continuity which the employee showed and expressed their attention or the important factors. Daft stated that, the study of motivation concern what prompts people to initiate action, what influences their choice of action and why they persist in doing it over time. Based on the statement above, the hypothesis of research is proposed as follows:

- H<sub>4a</sub>: OC variable has influence significantly on MP.
- H<sub>4b</sub>: OC variable has strong intervening effect on the relationship between BP and MP
- H<sub>4c</sub>: OC variable has strong intervening effect on the relationship between PIBC and MP

## MATERIALS AND METHODS

The current research is classified as causality research, because it has a cause and effect relationship between BP, PIBC, OC and motivation and MP. Data is collected by using the questionnaires. Each questionnaire is available with five answers to choose by respondent. The respondents are consists of 90 managers of 5 industries manufacture in Sidoarjo county. The questionnaire is distributed to the respondent after having presentation in front of the lecturers of faculty of economic. Current research is used the Likert scale for measuring the variables. The research population consists of all managers of industry manufacture in Sidoarjo county. But until the data was analyzed, amount of manager was not know yet. To process the data, this research is used the Partial Least Square (PLS). This research is used the purposive or judgmental sampling.

## RESULTS AND DISCUSSION

**Validity test:** The indicator is valid if the loading factor over 0.5 on the construct to desire. Output SmartPLS for loading factor shows as follows: The standard value of the loading factor is 0.5. If the standards compared with the actual loading factor showed that all actual loading factor are more than the standard. According the result of

Table 1: Hypothesis testing table

Variables	Original sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	t-Statistics ( O /STERR)
OC~MP	0.32169	0.32199	0.11281	0.11281	2.85150
Motivation~MP	0.05163	0.09973	0.07404	0.07404	0.69735
PIBC~MP	0.38645	0.39480	0.12858	0.12858	3.00543
PIBC~OC	0.53195	0.53776	0.08220	0.08220	6.47159
PIBC~Motivation	0.42211	0.43082	0.08602	0.08602	4.90693
BP~MP	-0.01270	-0.08210	0.06142	0.06142	0.20715
BP~OC	0.22608	0.22844	0.10246	0.10246	2.20642
BP~Motivation	0.39292	0.39144	0.09716	0.09716	4.04416

PLS process, the smallest value of the actual was 0,679372 for indicator  $Z_{1,2,1}$ . On the contrary, the higher of the actual loading was 0.926271 for indicator  $X2\_1\_1$ . It mean that the indicator used in this research is the valid or it after fill up the convergent validity.

**Reliability test:** To test the reliability, this research used the composite reliability, value of Cronbach's alpha and communality. By using the composite reliability, the result of Reliability test showed that lower value was 0.940041 and the higher value was 0.965778. It mean that all construct of the model which estimated is fill up the criterion of discriminant validity, because the all value of Composite Reliability is more than the standards (0.7).

By using the Cronbach's alpha, the result of Reliability test showed that lower value was 0.928772 and the higher value was 0.960479. It means that all construct of the model which estimated was fill up the criterion of Cronbach's Alpha because the all value of composite reliability is more than the standards (0.6).

**Structural model testing (Inner Model):** After the model was estimated to fill up the outer model criterion, the next must test the structural model. The value of  $R^2$  can see at as follows. The value 0.468563 for MP construct indicated that OC, motivation, variable BP and variable PIBC ( $X_2$ ) able to explain the variance of MP was 46,86%. The value  $R^2$  can see also in OC variable which effected by BP and variable PIBC 0.590066 and motivation was effected by Variable BP and variable PIBC was 0.5089.

**The test of hypothesis:** To test of hypothesis of variables can use the value in Table 1. According the result of PLS process showed that BP had not influence on MP. The value of t-statistic was  $0.20715 < 1.96$  as the evidence of this finding. It means that hypothesis 1 is unsupported. On the other hand, the value of original sample estimated -0.0127, also indicated that BP minimized the MP. This finding is not support the research results of Sugioko (2010).

The PIBC had influence significantly on MP. Thus, hypothesis 2 is supported. The evidence showed that the value of t-statistic was  $3.005425 > 1.96$ . It means that PIBC had a positive relationship with the MP. Therefore, the

increasing of the participation of manager in budget control will be increase the MP and on the contrary. It means that the increasing of MP is depend on PIBC. Theoretically, this finding is similar to the statement of Hansen and Mowen (2003) that, planning is the half of the battle. Motivation had strong intervening effect on the relationship between BP and MP. The value of direct effect was -0.012724 and indirect effect was 0.020287535. Because the direct effect less than indirect effect, motivation had strong intervening effect of BP on MP. Direct effect = 0.38649, and indirect effect = 0.021794702. Because direct effect more than indirect effect, Motivation had not strong intervening effect on PIBC on MP.

Motivation had not influence on MP. The evidence showed that t-statistic was 0.0697346 ( $< 1.96$ ). Value of original sample estimate is positive (0.051633). It means that motivation had positive relationship with MP. Because motivation variable had not effect on MP, hypothesis above is reject. Organizational strong intervening effect on the relationship between BP and MP. The value of direct effect = -0.012724, and indirect effect = 0.07 are the evidence of this result. The direct effect more than indirect effect is the evidence that OC has strong intervening effect BP on MP. Direct influence = 0.386449 and indirect influence = 0.171122352. Because direct influence more than indirect influence, OC has not strong intervening effect PIBC on MP. OC has influence significantly on MP. As the evidence of this finding, can see the value of t-statistic 2.8515 ( $> 1.96$ ). The value of original sample estimate is positive (0.321690) showed that OC has positive relationship with MP.

## CONCLUSION

BP ( $X_1$ ) had not influence significantly on MP (Y). PIBC had influence significantly on MP. It showed that PIBC and MP have positive relationship. Motivation variable had strong influence the relationship between BP and MP (Y). Motivation variable has not strong influence the relationship between PIBC ( $X_2$ ) and MP (Y). Motivation has not influence significantly on MP (Y). BP ( $X_1$ ) had influence significantly on OC. OC has influence significantly on MP.

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International Business Management 10 (19): 4699-4702, 2016 ISSN: 1993-5250 © Medwell Journals, 2016 The Influence of Budget Participation and Participation in Budget Control on Managerial Performance Ibrahim Ingga Department of Accounting, Faculty of Economics, Universitas 17 Agustus 1945 (UNTAG) Surabaya, Surabaya, Indonesia Abstract: The purpose of this research is to examine the influence of Budget Participation (BP) and Participation In Budget Control (PIBC) on Managerial Performance (MP). Motivation and Organizational Commitment (OC) are determined as the intervening variables.

The research population consists of all managers of industry manufacture in Sidoarjo cmnty. To get the data for the research analysis were gathered from these managers through the questionnaire. To achieve the purpose of this research is by using the purposive sampling method.

The sample of research consists of 90 managers in industry manufacture have surveyed. To get the evidence of the research finding, the data was processed by using the Partial Least Square (PLS). The primary finding of this research was BP had not influence on 1.1P and PIBC had influence significantly on 1.1P.

Motivation had strong intervening effect on the relationship between BP and PIBC with the 1.1P. Motivation and OC had influence significantly on 1.1P. OC had strong intervening effect on the relationship between BP and PIBC with the 1.1P. It contributed to improve the participation of manager, not only in BP but also in PIBC.

Key words: Budget participation, participation in budget control, motivation, organizational commitment,



INTRODUCTION Budget is one of the important outputs of management accounting. According Hansen and Mowen (2003) the output of management accounting consists of special report, product costs, customer costs, budgets, performance reports and personal communication.

In order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP, but also to participate in budget control. Therefore, in this context, to achieve the 1.1P is depend on both the BP and PIBC. According the result of the several prior research showed that BP had influence significantly on 1.1P such (Sugioko, 2010).

On the contrary, via Sugioko (2010) said that some previous studies in the 1950s and 1960s, showed that there was an inconsistent relationship between BP and performance. Based on these findings, it means that BP have the uncertainty effect on 1.1P. Therefore, the BP is very interest to determine as the independent variable. As known, that to achieve successfully the objective of budget is very difficult without control. Because of it, PIBC is selected as variable independent.

Theoretically, the objective of PIBC is to assure that the implementation of budget is suitable with budgeted. Hansen and Mowen (2003) said that Planning is only half the battle. It means that manager not only needs the planning but also controlling. From psychological prospective, to achieve the maximum 1.1P, manager needs both the motivation and OC.

Because, the high motivation and OC will stimulate the manager to implement the BP and PIBC in management process. Literature review and hypothesis development Budget Participation (BP): Hansen and Mowen (2003) said that a key component of planning, budgets are financial plans for the future; they identify objectives and the actions needed to achieve them. There are two important roles of budget. They are as a tool of planning and controlling.

Hansen and Mowen (2003) stated that, Planning and control are inextricably linked. Planning is looking ahead to see what actions should be taken to realize particular goals. Control is looking backward, determining what actually happened and comparing it with the previously planned outcomes.

Sugioko (2010) said that if the budgeting process work appropriately, it is believed that the process can motivate managers, earn their trust and increase their commitment to achieve the highest performance. BP had well known in management accounting research, because it has been researched in many studies. The result of the prior



order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP, but also to participate in budget control.

In order that to achieve the efficiency and effectively the objective of budget, manager not only participate in BP but also to participate in budget control. The other contribution of manager is to give the assumption of budget preparation, the format of budget, mechanism and preparation of budget, top down or bottom up. To achieve the objective of 1.1P, manager must control the each level implementation of budget (Ingga, 1991). H1: BP has influence significantly on 1.1P Participation in budget control: The managerial activity of monitoring a plan's implementation and taking corrective action as needed is referred to as controlling (Hansen and Mowen, 2003). 1.1 manager must control the implementation of budget, because without controlling, it is very difficult for the manager to achieve the objective of budget.

Thus, controlling is inherent with planning. Hansen and Mowen (2003) stated that, this pervasive managerial function is intertwined with planning and control. Manager can not make plan successfully without making decision. H2 : Participation in budget control has influence significantly on managerial performance Motivation: Daft stated that, motivation generally is defined as the arousal, direction and persistence of behavior.

The study of motivation concerns what prompts people to initiate action, what influences their choice of action and why they persist in doing it overtime. The statement above indicated that, if the manager has high motivation hoped be action fast, directly on the objective, and persistence until the objective achieved successfully.

Based on the statement above, it means that motivation emphasized the arousal, direction and persistence of behavior of manager in connection with his or her tasks in management process. About the motivation, Mitchell said that, the goal of most motivation research is to understand two psychological process: arousal and choice. Hastuti and Yulianti stated that participation can motivate a person to contribute on organization goal. But to increase the motivation can not maximal without knowledge.

Based on the statements, the hypothesis of research proposed as follows: Ha3 : Motivation variable has strong intervening effect on the relationship between budget participation and managerial performance \_H3b : Motivation variable has strong intervening effect on the relationship between Participation in budget control and managerial performance Hc3 : Motivation variable has influence significantly on managerial performance Organizational commitment: Mas'ud in Sabeno stated that, OC commonly used to showed the loyalty any one or pleasant taste on the object such another man, people group, ideal, obligation, case or objective.



Based on the statements above, can said that, OC is the employee loyalty, emotional attachment of individual on organization and process continuity which the employee showed and expressed their attention or the important factors. Daft stated that, the study of motivation concern what prompts people to initiate action, what influences their choice of action and why they persist in doing it over time. Based on the statement above, the hypothesis of research is proposed as follows: H1a: OC variable has influence significantly on 1.1P.

H1b: OC variable has strong intervening effect on the relationship between BP and 1.1P  
H2a: OC variable has strong intervening effect on the relationship between PIBC and MP  
MATERIALS AND METHODS The current research is classified as causality research, because it has a cause and effect relationship between BP, PIBC, OC and motivation and MP. Data is collected by using the questionnaires.

Each questionnaire is available with five answers to choose by respondent. The respondents are consists of 90 managers of 5 industries manufacture in Sidoarjo comnty. The questionnaire is distributed to the respondent after having presentation in front of the lecturers of faculty of economic. Current research is used the Likert scale for measuring the variables. The research population consists of all managers of industry manufacture in Sidoarjo comnty.

But until the data was analyzed, amount of manager was not know yet. To process the data, this research is used the Partial Least Square (PLS). This research is used the purposive or judgmental sampling. RESULTS AND DISCUSSION Validity test: The indicator is valid if the loading factor over 0.5 on the construct to desire. Output SmartPLS for loading factor shows as follows: The standard value of the loading factor is 0.5.

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PLS process, the smallest value of the actual was 0,679372 for indicator Z\_1\_2 1. On the contrary, the higher of the actual loading was 0.926271 for indicator X2\_I\_1. It mean that the indicator used in this research is the valid or it after fill up the convergent validity.

Reliability test: To test the reliability, this research used the composite reliability, value of Cronbach's alpha and commlllality. By using the composite reliability, the result of Reliability test showed that lower value was 0.940041 and the higher value was 0.965778. It mean that all construct of the model which estimated is fill up the criterion of discriminant validity, because the all value of Composite Reliability is more than the standards (0.7). By using the Cronbach's alpha, the result of Reliability test showed that lower value was 0.928772 and the higher value was 0.960479.

It means that all construct of the model which estimated was fill up the criterion of Cronbach's Alpha because the all value of composite reliability is more than the standards (0.6). Structural model testing (Inner Model): After the model was estimated to fill up the outer model criterion, the next must test the structural model.

The value of R2 can see at as follows. The value 0.468563 for 1.1P construct indicated that OC, motivation, variable BP and variable PIBC (X,) able to explain the variance of 1.1P was 46,86%. The value R2 can see also in OC variable which effected by BP and variable PIBC 0.590066 and motivation was effected by Variable BP and variable PIBC was 0.5089.

The test of hypothesis: To test of hypothesis of variables can use the value in Table 1. According the result of PLS process showed that BP had not influence on 1.1P. The value oft-statistic was  $0.20715 < 1.96$  as the evidence of this finding. It means that hypothesis 1 is W1Supported. On the other hand, the value of original sample estimated -0.0127, also indicated that BP minimized the MP.

This finding is not support the research results of Sugioko (2010). The PIBC had influence significantly on MP. Thus, hypothesis 2 is supported. The evidence showed that the value of !-statistic was  $3.005425 > 1.96$ . It means that PIBC had a positive relationship with the 1.1P. Therefore, the \_mcreasmg of the participation of manager in budget control will be increase the 1.1P and on the contrary. It means that the increasing of 1.1P is depend on PIBC. Theoretically, this finding is similar to the statement of Hansen and Mowen (2003) that, planning is the half of the battle.

Motivation had strong intervening effect on the relationship between BP and 1.1P. The value of direct effect was -0.012724 and indirect effect was 0.020287535. Because the direct effect less than indirect effect, motivation had strong intervening effect of BP on



1.1P. Direct effect 0.38649, and indirect effect 0.021794702. Because direct effect more than indirect effect, Motivation had not strong intervening effect on PIBC on 1.1P. Motivation had not influence on 1.1P.

The evidence showed that  $t$ -statistic was 0.0697346 ( $< 1.96$ ). Value of original sample estimate is positive (0.051633). It means that motivation had positive relationship with 1.1P. Because motivation variable had not effect on 1.1P, hypothesis above 1s reject. Organizational strong intervening effect on the relationship between BP and MP. The value of direct effect -0.012724, and indirect effect = 0.07 are the evidence of this result. The direct effect more than indirect effect is the evidence that OC has strong intervening effect BP on 1.1P. Direct influence 0.386449 and indirect influence 0.171122352. Because direct influence more than indirect influence, OC has not strong intervening effect PIBC on 1.1P.

OC has influence significantly on 1.1P. As the evidence of this finding, can see the value of  $t$ -statistic 2.8515 ( $> 1.96$ ). The value of original sample estimate is positive (0.321690) showed that OC has positive relationship with 1.1P. CONCLUSION BP ( $X_1$ ) had not influence significantly on MP (Y). PIBC had influence significantly on 1.1P. It showed that PIBC and 1.1P have positive relationship.

Motivation variable had strong influence the relationship between BP and 1.1P (Y). Motivation variable has not strong influence the relationship between PIBC ( $X_1$ ) and MP (Y). Motivation has not influence significantly on 1.1P (Y). BP ( $X_1$ ) had influence significantly on OC. OC has influence significantly on 1.1P.



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Penulis Jurnal Ilmiah : Dr. Drs. Ibrahim Ingga, M.S.

Status Penulis : Mandiri / Utama / Anggota

Identitas Jurnal Ilmiah : a. Nama Jurnal : International Business Management

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Universitas 17 Agustus 1945 Surabaya

Jabatan Akademik: Guru Besar

Bidang Ilmu: Akuntansi

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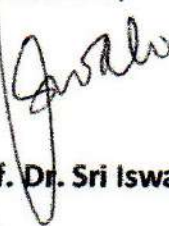
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Kec. Waru, Sidoarjo, Jawa Timur, 61256  
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