



# The Influence of Participation in Budgeting, Budget Evaluation, and Accountability Accounting on Managerial Performance in Regional Apparatus Organizations (Opd) Deli Serdang Regency

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## ABSTRACT

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This study aims to examine and analyze the effect of Budgeting Participation, Budget Evaluation, and Accountability Accounting on the Managerial Performance of Regional Apparatus Organizations (OPD) Deli Serdang Regency. The type of research used is causal research. The population in this study is the manager of the work unit or structural officials at the Deli Serdang Regency Government's Regional Apparatus Organization Work Unit, amounting to 124 people from 31 OPD. The data in this study are primary data and data collection techniques using questionnaires. The data analysis method used in this research is structural equation modeling-partial least square (SEM-PLS) using SmartPLS software. The results of this study indicate that Participation in Budgeting, Budget Evaluation, and Accountability Accounting each has a significant positive effect on the Managerial Performance of Regional Apparatus Organizations (OPD) Deli Serdang Regency. This means that if Participation in Budgeting, Budgeting Evaluation, and Accountability is increased, it will improve managerial performance.

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## 1. Introduction

Achieving organizational goals requires planning and controlling the organization's budget. Budgets are a very important part of organizations, including private sector and government organizations. The performance of the Deli Serdang Regency Government is oriented towards the interests of the community, providing the best public services in a transparent manner and coordinating with local government officials such as the Regional Secretariat and Regional Apparatus Organizations (OPD). Thus, the formation of regional institutions is structured according to organizational principles.

Jalaluddin (2009) shows that participation in budgeting affects the performance of local government officials. So good engagement involves both superiors and subordinates in the organization so that all are involved in budgeting. The purpose of participatory budgeting is to allow budgeting to be based on what is happening. The budgeting process requires good cooperation between superiors and subordinates, is prepared in a participatory manner, and approved by managers in various departments and organizational responsibility centers. Top management creates various responsibility departments, also known as responsibility centers.

The quantity of performance is measured by the evaluation of government officials on the quantity of activities assigned to them, and quality is measured by the evaluation of government officials on the skills and abilities of the work they do. Performance indicators are used in an organization to evaluate and plan for the future. Therefore, high performance in an organization means an increase in the effectiveness and efficiency of members in performing or completing a series of tasks.

To be able to implement budgeting effectively in an organization, the application of participatory budgeting must be considered. Participatory budgeting is a process of goal setting and budgeting that can improve organizational performance and efficiency. Participation in budget preparation can improve the



performance of organizational unit leaders which in turn can improve overall government performance (Melianawati & Setiawati, 2021). By participating in budgeting, participating subordinates are encouraged to help their superiors by providing the information they have to make budgeting more accurate.

In addition to budgeting participation, budget evaluation also affects the managerial performance of the organization. Evaluation is the process of obtaining useful information for humans to determine which of two or more things is the desired alternative, because this determination or decision is not made at random, the alternative must be given a relative value, thus providing a value. It must require a rational, informed judgment about the decision-making process.

The phenomenon that occurred within the Deli Serdang Regency Government, the researchers explained based on the report on the findings of the 2020 North Sumatra Province Regional Examination Results Summary, that there were findings in the health sector where procurement results were not found at the Regional Disaster Management Agency (BPBD), and Covid-19 prevention activities. 19 is not fully supported. There is an overlap of official travel with health incentives at the Health Office, besides that there are also payments for medical/paramedical services at Deli Serdang Hospital that are not in accordance with the provisions, and third party contributions to BPBD are also not adequately administered. In addition, in the social sector, the cost of transportation for social assistance food packages for the task force of North Sumatra Province cannot be accounted for, as well as data collection, updating, and verification of DTKS (Social Welfare Integrated Data) not yet optimal, and social assistance distributed to beneficiary families also not the right amount. This shows that the activity planning is inadequate, which means that the control system for the implementation of the revenue and expenditure budget is still weak. (BPK-RI, 2020) This shows that the activity planning is inadequate, which means that the control system for the implementation of the revenue and expenditure budget is still weak. (BPK-RI, 2020) This shows that the activity planning is inadequate, which means that the control system for the implementation of the revenue and expenditure budget is still weak. (BPK-RI, 2020)

Clarity of budget objectives refers to the extent to which budget objectives are clear and specific, and can be understood by those responsible for their implementation. In its implementation, it does not cover violations that occur or cause budget failure. Therefore, it is necessary to take action against deviations or deviations in the budget assessment. Budget evaluation is an action taken to track budget deviations from related departments and is used as a basis for evaluating the performance of each department.

Besides participation in budgeting and budget evaluation, managerial performance can also be affected by the existence of accountability accounting. Responsibility accounting is an accounting system that is used to measure the performance of each responsibility center in accordance with the information needed by managers to operate their responsibility center as part of a management control system (Samryn, 2017:261). The budgeting process requires good cooperation, namely preparation by superiors and subordinates in a participatory manner and approval by managers from various departments and responsibility centers within the organization.

Accountability accounting is an organizational system that regulates an organization into responsibility centers so that if there is a budget deviation, management can find out who is responsible for the deviation. The application of appropriate accountability accounting can encourage organizations to achieve organizational goals. One form of accountability accounting is controlling the budget in the company or organization, be it long term or short term. Every control used in company activities must be able to provide explanations and information in accordance with the reality (Lubis, 2016).

Managerial performance is the result of an effective management activity process, starting from the planning, implementation, management administration, accountability reporting, coaching and monitoring processes. Good managerial performance certainly leads to good and efficient work activities. Performance benchmarks are said to be good if they carry out management functions, namely planning, organizing, directing, and controlling.

The relationship between budgetary participation and accountability accounting with managerial performance is very closely related, because managers or heads of fields in the budgeting process will plan an organization's operational activities, both short-term and long-term plans with effective and cost-efficient activities, then the results of each the organizational unit will be reported in the accountability report which will then be submitted to the responsibility center to provide a statement of the truth and feasibility of the report which will then be used as an assessment in managerial performance.



Currently, Indonesia has brought about a change in the management of state finances with the implementation of the Performance-based Budgeting system introduced in Law Number 17 of 2003 concerning State Finance which explains that the Work Plan and Budget (RKA-OPD) is prepared based on work performance to be achieved or performance based.

Based on the description and phenomena above, the researchers are interested in conducting research that budgetary participation, budget evaluation, and accountability accounting can affect managerial performance in a government organization with the thesis title "The Influence of Participation in Budgeting, Budget Evaluation, and Accountability Accounting on Managerial Performance in Regional Apparatus Organization (OPD) Deli Serdang Regency.

## **2. Method**

### **2.1. Research Place**

This research was conducted in the government environment of the Regional Apparatus Organization (OPD) of Deli Serdang Regency

### **2.2. Population and Sample**

The population used in this study was the Head of Agency, Secretary, Head of Finance, Treasurer, and staff of the finance department at each OPD in the Deli Serdang Regency Government, totaling 124 people from 31 OPD.

### **2.3. Research variable**

The variable used in this study is the dependent variable (Y), namely Managerial Performance in Regional Apparatus Organizations (OPD), while the independent variables consist of the Effect of Budgetary Participation (X1), Budget Evaluation (X2), and Accountability Accounting (X3).

### **2.4. Data analysis method**

This study uses data analysis techniques using Smart PLS software which is run on computer media. PLS (Partial Least Square) is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model as well as test the structural model. Furthermore, Ghozali (2016) explained that PLS is an analytical method that is soft modeling because it does not assume the data must be with a certain scale measurement, which means the number of samples can be small (under 100 samples).

### **2.5. Theoretical Description**

- a. Managerial Performance  
Mulyadi (2007:68), explains that managerial performance is "A person who holds a managerial position is expected to be able to produce a managerial performance. In contrast to employee performance which is generally concrete, managerial performance is abstract and complex. Managers produce performance by directing the talents and abilities, and efforts of several others who are within their jurisdiction. Therefore, managers need a conceptual framework as a working model that can be used to generate managerial performance
- b. Budgeting Participation  
Budgeting participation is the participation of managers and subordinates communicatively in the budgeting process, where the information needed by managers can be provided by actual subordinates so that managers can make good decisions in a budget without prioritizing the interests of managers only but also subordinates and includes organization as a whole.
- c. Budget Evaluation  
Budget evaluation is needed in every budget implementation, this evaluation is to find out the extent of success in its implementation, namely reassessing whether the budget carried out is in accordance with what is set in achieving its goals. One way to evaluate performance is with a budgeting program, because the budget can determine the goals and objectives of Garrison and Noreen (2000)  
According to Uzer (2003: 120), that evaluation is a process taken by a person to obtain useful information to determine which of two or more things is the desired alternative, because this kind of determination or decision is not taken at random, then the alternatives it must be given a relative value, therefore the assignment of that value must require rational consideration based on information for the decision-making process.

d. **Accountability Accounting**

Hansen and Mowen (2013:229) define responsibility accounting as a fundamental tool for management control and is determined through four important elements, namely, assigning responsibility, making performance measures or benchmarking, evaluating performance, and awarding.

Accountability accounting is an accounting system, the costs of which are charged to various levels of leadership according to where the cost control is considered to be with the managers and is responsible for the difference between the budget and its realization (Jusmani & Mursalin, 2020).

Responsibility accounting is basically a tool to evaluate the performance of the company's management. Performance management itself is a series of managerial processes starting from planning, evaluating and evaluating performance in order to realize the company's goals (Sumual et al., 2018). The top manager is the responsibility center who is the leader of his sub-units. In evaluating the performance of the responsibility center in the company, it requires synchronizing the roles of various fields of science, one of which is the application of responsibility accounting.

### 3. Results and Discussion

#### 3.1 Research result

The data in this study were in the form of questionnaires distributed within the Deli Serdang Regency Government, as many as 31 OPDs. The questionnaires in this study were distributed directly by the researcher to the respondents, then picked up again after the specified filling time limit. Research respondents for each OPD were 5 (five) people consisting of 1 (one) Head of the OPD Service, 1 (one) Secretary, 1 (one) Head of Finance, 1 (one) Treasurer, and 1 (one) ) staff of the finance department. The distribution of the questionnaire in this study can be seen in table 3.1 below:

**TABLE 1**  
Questionnaire Distribution

No	Information	Amount	Percentage (100%)
1	Questionnaire distributed	155	100
2	Questionnaire accepted	124	80
3	Questionnaire not accepted	31	20

**TABLE 2**

	Descriptive Statistics				
	N	Minimum	Maximum	mean	Std. Deviation
Managerial Performance (Y)	124	1.375	4.00	2.9316	.79975
Budgeting Participation (X1)	124	2.00	5.00	3.7985	.95712
Budget Evaluation (X2)	124	2.00	5.00	4.02	.91012
Accountability Accounting (X3)	124	1.50	3.88	2.602	.80425
Valid N (listwise)	124				

Based on the table above, it can be concluded that on average the respondents understand quite well about managerial performance, participation in budget preparation, budget evaluation, and accountability accounting in their respective agencies.

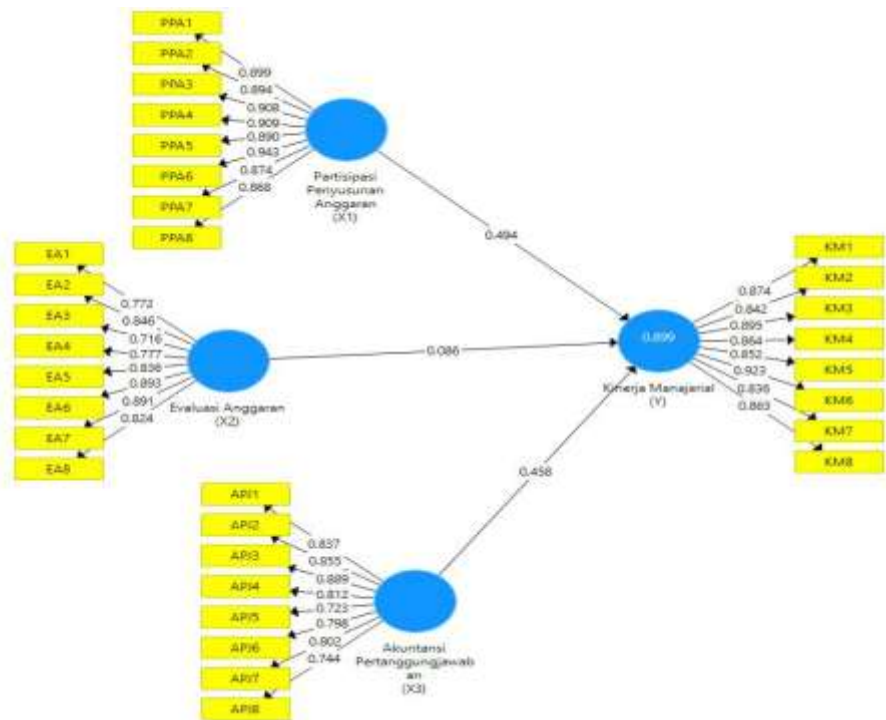


Image 1: Evaluation of Path Diagram based on Loading Factor Value

Based on the testing of the validity of the loading factor in Figure 3.1, it is concluded that the entire value of the loading factor is  $> 0.7$ , which means that it has fulfilled the validity requirements based on the loading value. Furthermore, reliability testing was carried out based on the composite reliability (CR) value, which can be seen in the following table and figure.

TABLE 3  
Reliability Testing based on Composite Reliability (CR)

	Composite Reliability
Budget Evaluation_(X2)	0.943
Managerial Performance_(Y)	0.961
Budgeting Participation_(X1)	0.971
Budget Evaluation_(X3)	0.938

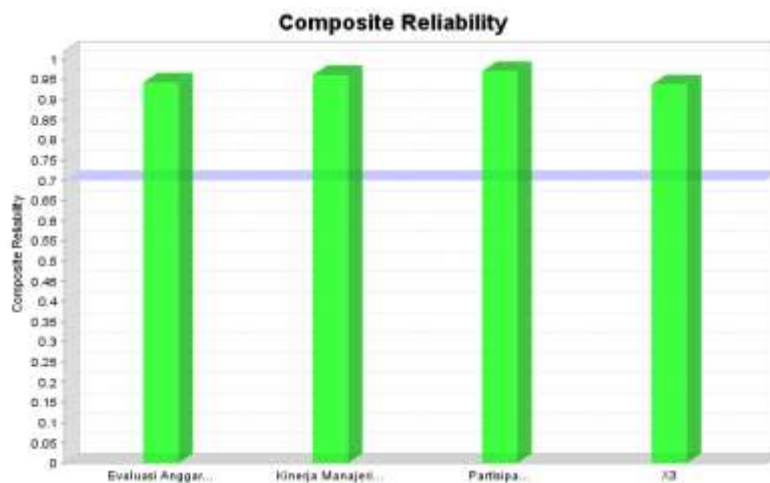


Figure 2. Reliability Testing based on Composite Reliability (CR)

The recommended CR value is above 0.7 (Solihin and Ratmono, 2013:67). It is known in the picture above that all CR values are > 0.7, which means that the reliability requirements are met based on CR. Then, the discriminant validity test was carried out using the Fornell-Larcker approach

**TABLE 4**  
Discriminant Validity Test

	EA_(X2)	KM_(Y)	PPA_(X1)	APJ_(X3)
Budget Evaluation_(X2)	0.821			
Managerial Performance_(Y)	0.361	0.869		
Budgeting Participation_(X1)	0.285	0.913	0.898	
Accountability Accounting_(X3)	0.292	0.909	0.860	0.809

In discriminant validity testing, the value of the square root of the AVE of a latent variable is compared with the correlation value between the latent variable and other latent variables. It is known that the square root value of AVE for each latent variable is greater than the correlation value between the latent variable and other latent variables. So it is concluded that it has met the requirements of discriminant validity.

### 3.2 Effect Significance Test (Direct Effect)

**TABLE 5**  
Path Coefficient Value and P-Value (Significance Test of Effect)

Path	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
EA_(X2) -> KM_(Y)	0.086	0.086	0.034	2.552	0.011
PPA_(X1) -> KM_(Y)	0.494	0.496	0.094	5.268	0.000
APJ_(X3) -> KM_(Y)	0.458	0.455	0.079	5.785	0.000

Based on the table above, the regression equation is obtained as follows:

$$Y = 0.494 X1 + 0.086 X2 + 0.458 X3$$

The regression equation has the following meaning: If PPA increases by 1, then KM increases by 0.494, If EA increases by 1, then KM increases by 0.086, If APJ increases by 1, then KM increases by 0.458. Based on the results in Table 3.5, the results obtained are: Budgetary participation (X1), budget evaluation (X2), and accountability accounting (X3) have a positive and significant effect on managerial performance (Y)

**TABLE 6**  
Coefficient of Determination Value (R Square)

	R Square	R Square Adjusted
Managerial Performance_(Y)	0.899	0.896

Based on Table 3.7 above, it is known that the coefficient of determination for the managerial performance variable (Y) is 0.899, which means that budgetary participation (X1), budget evaluation (X2), and accountability accounting (X3) are jointly able to influence managerial performance (Y). ) of 89.9% and the remaining 10.1% is influenced by other factors outside of this study.

## 4. Conclusion

Based on the results of data analysis and research discussion, it can be concluded as follows: Participation in budgeting has a positive and significant effect on managerial performance in OPD in Deli Serdang Regency. Budget evaluation has a positive and significant effect on managerial performance at OPD in Deli Serdang district. Responsibility accounting has a positive and significant effect on managerial performance at OPD in Deli Serdang district.



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