

Locus of Control Moderating the Influence of Budgeting Participation on Managerial Performance

Mulyana Machmud ^{1*} Fyrdha Faradyba Hamzah ² Nurfadila Nurfadila ³
Nurina Saffanah ⁴ Alien Akmalia ⁵

^{*1} Institut Ilmu Sosial dan Bisnis Andi Sapada, Parepare, South Sulawesi, 91121, Indonesia

^{2,3,4} Universitas Muslim Indonesia, Makassar, South Sulawesi, 90231, Indonesia

⁵ Universitas Muhammadiyah Yogyakarta, Yogyakarta, 55183, Indonesia

Email

mulyanamahmud.pare@gmail.com ^{1*} fyrdha.faradyba@umi.ac.id ² nurfadila.nurfadila@umi.ac.id ³
nurina.saffanah@umi.ac.id ⁴ alien_akmalia@umy.ac.id ⁵

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Abstract

This study intends to investigate the influence of involvement in budgeting on managerial performance and examine if the locus of control variable might operate as a moderating variable to mediate the relationship between budgetary participation and organizational performance. A sample of 56 individuals was collected from eight bank branch offices in Kendari via purposeful sampling, with seven respondents from each branch. The data utilized are primary data gathered through the distribution of questionnaires to all respondents and processed with the assistance of PLS statistical tests. This study reveals that engagement in budgeting has a positive and statistically significant effect on managerial performance. Moreover, the locus of control has a negative but negligible impact on managerial performance. However, when the locus of control interacts with budgetary participation, it considerably impacts managerial performance. This suggests that the locus of control is suboptimal for tasks other than budgeting, resulting in a decline in the quality of those tasks. An unfavorable work environment can cause it; thus, self-control and the ability of managers or employees to affect the climate are unnecessary. When its activities connect with budgeting activities, it is precise with external effects controlled by a robust internal locus, so different pressures and levels cannot easily affect it. Other moderating variables may impede or enhance budgetary involvement and managerial success. Consequently, future studies might investigate the selection of additional moderating variables.

Keywords: Participation, Budgeting, Managerial Performance.

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Introduction

Financial reports are a management accounting tool that can assess a firm's financial performance over a specified period (Yendrawati & Mukti, 2015). For users of financial statements to make decisions regarding a company's sustainability, financial reports must be

transparent, accurate, and reliable. A company's management strives to provide high-quality financial information by delivering reliable data. A third party, specifically an auditor, is required to determine the fairness and accuracy of a financial report. The Indonesian Institute of Certified Public Accountants (IAPI) has produced and approved work standards for the auditing profession; auditors must adhere to these specifications (Nurjanah & Kartika, 2016).

Since the beginning of the reform era, the development and competitiveness among banks and other financial institutions have intensified significantly (Hapsari, 2010; Itang, 2014). Currently, the growth and development of banks are assessed not only by the number of new branch offices or private banks but also by introducing new service items based on each bank's unique characteristics. Because the budget is a vital instrument for planning and control, Nurata (2013) says that budget information is one of the essential sources of information for the company's internal parties. The budget is a component of the management control system that serves as an instrument of planning and control so that managers may execute organizational operations more effectively and efficiently (Schief & Lewin, 1970; Welsch et al., 1996; Kaltsum & Rohman, 2014). As a tool for future planning, the budget is an activity plan comprised of many goals to be reached by departmental managers of a corporation in carrying out a specific set of actions. Top-level managers utilize budgets to transform organizational objectives into numeric and temporal dimensions and communicate them to lower-level managers through long- and short-term work plans (Risa, 2014). Budget objectives can be attained by completing a sequence of tasks previously established in the form of a budget (Hansen & Mowen, 2001; Nugroho & Sumiyanti, 2017).

Control and planning are the budget's functions. Control is utilized to verify that the plan executes all management functions (Sya'kbaniah, 2010). The budget is a quantitative and financial work plan for one year (Irianto, 2014). The company's aims and objectives must play a substantial role in budgeting. Budgeting techniques include budgetary participation (Hidayat, 2015). According to Agusti, (2012) a high level of engagement in budgeting increases the efficiency of management. When subordinates see that their ambitions are valued and that they have a hand in setting the budget, they will accept a higher level of responsibility. They will be more motivated to accomplish the budgeted outcomes. Numerous research, including one by (Amrul et al., 2021), have shown that participation in budgeting has a favorable and statistically significant impact on managerial performance. According to studies (Rahman & Amiruddin, 2020), participation in budgeting impacts organizational performance positively. Nonetheless, it varies from the study by Hapsari, (2011), which cites Morse and Reimer's claim that budgetary participation does not affect managerial performance. Inconsistent research findings addressing the relationship between budget participation and organizational effectiveness are attributable to situational variables, also known as contingent variables. Other variables that function as moderators or mediators influence a potential relationship between budgetary participation and managerial performance. Consequently, the locus of the control variable is one of the contingency variables that can influence the association between budget participation and organizational performance. One of the personality variables is the locus of control, which is described as a person's perception that they have the power to influence their fate. According to studies (Susmitha & Suartana, 2012), there is no correlation between locus of control, budgetary participation, and management success.

This study distinguishes itself from research conducted (Hapsari & Prastiwi, 2011)

Using a moderating locus of control, this investigation was expanded. This research is essential because it investigates employees and managers/department heads who contribute to their managerial performance and are directly involved in the budgeting process. In addition, the increasingly competitive banking business necessitates practical and goal-oriented budget planning.

In this study, three essential ideas were utilized: Jensen & Meckling's (1976) agency theory asserts that an agency connection exists because the corporation is a contract nexus between one or more persons as principals and other parties as agents. Amertadewi & Dwirandra, (2013) explain that getting information from agents prior to the budgeting process can improve the predicted results of the principal. Therefore, this theory has described the link between the many stakeholders involved in budget preparation. The second theory is the Contingency Theory (Lubis, 2014), which applies an effective management control system to all organizational circumstances. Nonetheless, a given control system is only successful under particular conditions or in particular organizations. The contingency strategy is used to overcome data inconsistency from earlier investigations. Numerous research has yielded inconsistent results concerning budgetary participation and management success. For these disagreements to be resolved, a contingency plan is required. Freitz Heider's final theory, the attribution theory, asserts that internal and external causes determine a person's conduct. Internal forces consist of variables that originate within a person, such as the capacity to or the amount of effort expended. External influences originate from the outside, such as employment challenges or good fortune (Suartana, 2010). Consequently, the focus of this study is the influence of budgeting participation motivation on managerial performance.

The theory of Planned Behavior (TPB) expands on the Theory of Reasoned Action (TRA). Ajzen, (2005) introduced a new concept to the TRA: perceived behavioral control. In other words, whether a behavior is performed depends on subjective attitudes and conventions and individual perceptions of the control that can be exercised, which derive from their belief in such control. Planned Behavior theory suggests that a person can only act on his intentions or intentions if he regulates his behavior (Ajzen, 2005). This theory not only emphasizes the rationality of human behavior but also holds that the target behavior is under the conscious control of the individual or that behavior depends not only on a person's intentions but also on other factors that are not under the individual's control, such as the availability of resources and opportunities to display this behavior (Ajzen, 2005). Ajzen then enlarged his theory by emphasizing the function of volition, which was afterward referred to be Perceived Behavioral Control (Vaughan & Hogg, 2005).

The locus of control is a person's perspective on whether he can or cannot control the events that occur to him. A person with an internal locus of control will regard the world as predictable, with a role for both predictable and individual conduct. On the other hand, individuals with an external locus of control will perceive the world as unpredictable and pursue goals in which human action has no part. Consequently, locus of control significantly impacts an individual's performance.

In addition to the theoretical base, budgetary participation is also included. According to Agusti (2012), budget participation is the level of involvement and influence of persons in determining and compiling the existing budget in the division or a portion thereof on a periodic or annual basis. While budgetary participation (Bafadal, 2021) is an individual's level

of involvement and impact in the budget preparation process, budgeting instills a sense of responsibility in managers and subordinates, encouraging creativity. Participation in budgeting will allow managers (as subordinates) to bargain with their superiors over feasible budget targets.

Then, the managerial performance of the organization is described, namely the level of the manager's ability to fulfill management activities. One of the aspects that can be employed to promote organizational effectiveness is managers' performance (Karina et al., 2022). The managerial functions of planning, investigation, coordination, assessment, supervision, staffing, negotiations, and representation determine managerial performance (Pratama & Kurnia, 2018). The fourth component, locus of control (control center), was initially presented by social learning theorist Rotter (1996). One of the personality variables is the locus of control, which is described as a person's perception that he or she can influence their fate (Susmitha & Suartana, 2012; Lubis, 2018).

In the behavioral accounting literature over the past four decades (Riyadi, 1998; Indarto & Ayu, 2011), research on budgetary participation and its effect on managerial performance has generated much debate (Riyadi, 1998; Indarto & Ayu, 2011), eliciting a great deal of interest from researchers who wish to conduct additional studies on this relationship. According to Gunawan & Santioso, (2015), budgetary participation influences managerial performance in three ways: (1) through the design of higher budget goals, (2) through increased commitment to achieving budget goals, and (3) through cognitive benefits derived from the sharing of information during participation. By collecting personal data from lower-level managers, budgets can be more precise. If these budgetary goals are met, the company's performance is expected to increase (Walter, 1988; Amanta et al., 2015). Participation in budgeting is an approach that generally can improve performance, hence enhancing organizational effectiveness, as individuals are involved in the budgeting process (Rahman & Amiruddin, 2020). Umami (2020) researched the effect of budget involvement on managerial performance. This study demonstrates that budget involvement positively affects organizational performance, which means that the better the budget participation, the higher the managerial performance. Then, research (Annisa et al., 2020; Bumulo et al., 2019) reveals that Budgeting Participation has a favorable and statistically significant effect on managerial performance.

H₁: Budgeting participation has a positive effect on managerial performance.

In addition, the second hypothesis is the Control Locus on Budget Participation and Managerial Performance. Locus of control indicates the extent to which an individual believes he or she can control life-altering events (Rotter, 2006). Individuals with an internal locus of control feel responsible for their success and happiness. On the other hand, individuals with an external locus of control believe that their success in life is outside their control. Thus, a person's locus of control controls their behavior or activities in response to conditions. Individuals with an internal locus of control feel that success and failure are the product of their conduct and activities, making them more accountable for the results of their actions. According to Hapsari (2011), locus of control asserts that every individual oversees his own experiences. There are two separate ways to investigate the locus of control: the internal and

external locus of control. Those with an external locus of control are less disciplined than those with an internal locus of control. Managers with an internal locus of control are influential persons who can exert influence over their environment, have a strong work ethic in their daily lives, and consistently endeavor to overcome complex barriers that arise. Hapsari (2011) investigated the impact of budgetary participation on managerial performance, with organizational commitment characteristics and locus of control serving as moderators. Participation in budgeting analysis has a good and significant effect on managerial performance, according to the findings of this study. In addition, this study's findings suggested that locus of control and organizational commitment, as moderating variables that interacted with budgeting participation, had a favorable impact on the relationship between budgetary participation and managerial performance. According to studies (Lubis, 2018; Madjodjo, 2018), the locus of control does not affect the relationship between budgetary involvement and management effectiveness.

H₂: Locus of control affects the relationship between budgetary participation and managerial performance.

Research Design and Method

Quantitative research describes this type of study. This study's sample consisted of eight Kendari City banking branch offices. The sampling method used is the purposive sampling method, and 56 samples were obtained from eight bank branch offices in Kendari City. The data used are primary data obtained by distributing questionnaires to all respondents containing multiple questions with five answer options that will be assigned a weighted score, such as (Strongly Agree = 5, Agree = 4, Disagree = 3, Disagree = 2, Strongly Disagree = 1) Four testing phases will be used to evaluate the collected data. The first step is to conduct a descriptive statistical analysis. The second phase involves testing the research instruments (validity and reliability tests). The third step is the classical assumption test (normality, multicollinearity, and heteroscedasticity test). The fourth step is to test all hypotheses proposed in this study, which will be demonstrated using the coefficient of determination test, the partial test (t-test), and the simultaneous test (f-test).

Table 1. Operationalization of Variables and Measurements

Variable	Indicator	Measurement
Budgeting Participation	Participation in budget preparation	Ordinal
	The level of logic of superiors' reasons for revising the budget proposals made	
	Need to give opinion	
	Feeling that they have an important contribution to the determination of the budget plan	
	Feeling that they have an important contribution to budget preparation	
	Often superiors provide opinions or suggestions when the budget is prepared	
Locus of Control	Hard work and effort	Ordinal
	The success of one's own actions	
	Ability not luck	
	Full responsibility	

	Results achiever	
	Ideas are not determined by ability but by one's own will	
	The results of the work of many other parties' support	
	Individual destiny	
	Things that happen just by chance	
	Target is determined by luck	
	Gaining luckier positions	
	Bad things happen due to bad luck	
Managerial Performance	Planning	Ordinal
	Investigation	
	Coordination	
	Evaluation	
	Supervision	
	Staff settings	
	Representative Negotiations	

Results and Discussion

Statistical Result

Respondents in this study amounted to 56 people, based on data obtained from the research results in the field, obtained data regarding the gender, age, education level, and length of work, presented in table 2.

Table 2. Characteristics of Respondents

Variable	Measurement	Total
Gender	Male	36
	Female	20
Age	<25	1
	>50	2
	25-35	22
	35-45	31
Education Level	Senior High School	0
	Associate Degree (D3)	2
	Bachelor's degree (S1)	54
	Master's degree (S2)	0
Length of work	<10	31
	>50	1
	11-15	18
	15-20	6

There are as many as 36 males and 20 female respondents, as shown in Table 2. Then, based on age, most respondents are between the ages of 35 and 45 by 31 individuals, with 22 individuals between the ages of 25 and 35, 2 individuals over the age of 50, and only one individual under the age of 25. The education level reveals no respondents with a bachelor's degree or higher and two individuals with a D3 education level. The remainder is dominated by 54 people with a bachelor's degree. The education level of S1 dominated the respondents in this study, as can be concluded. In addition, 31 individuals have served for less than ten years. Then there is one individual with more than 50 years of service, 18 individuals with 11 to 15 years, and six with 15 to 20 years. This study's respondents were dominated by less than

10 years of experience.

Descriptive statistics are used to find the mean and standard deviation, maximum and minimum of budgeting participation, locus of control, and managerial performance. The results of descriptive statistical analysis can be seen in table 3.

Table 3. Descriptive Statistical Analysis

	N	Minimum	Maxium	Mean	Std. Deviation
KM	56	21	35	30.82	2.199
PPA	56	18	38	23.00	2.406
LoC	56	22	34	43.64	3.724
Valid N (listwise)	56				

Source: Processed primary data, 2022

The results of the descriptive statistical test in table 3 indicate that the minimum answer for measuring the managerial performance variable (Y) among the 56 respondents is 21. The maximum possible response is 35, so the mean answer score is 30.82 with a standard deviation of 2.199. The budgetary participation variable (X1) obtained the minimum value of 18 and the maximum value of 38, the average value (mean) of 23,00, and the standard deviation of 2,406 from the responses of 56 respondents. And the Locus of control variable (X2) from 34 respondents has an average (mean) value of 43.64, with a range of 22 to 34 and a standard deviation of 3.724.

The next stage is the test of research data instruments consisting of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable. The test results can be seen in table 4.

Table 4. Validity Test Results

Construct	Indicator	Outer Loading	AVE
Budgeting Participation	BP.1	0,884	0,779
	BP.2	0,910	
	BP.3	0,926	
	BP.4	0,873	
	BP.5	0,912	
	BP.6	0,783	
Locus of control	LOC.1	0,838	0,879
	LOC.2	0,824	
	LOC.3	0,854	
	LOC.4	0,843	
	LOC.5	0,808	
	LOC.6	0,799	
	LOC.7	0,899	
	LOC.8	0,834	
	LOC.9	0,809	
	LOC.10	0,746	
	LOC.11	0,767	
	LOC.12	0,855	

Managerial Performance	PM.1	0,895	0,756
	PM.2	0,834	
	PM.3	0,886	
	PM.4	0,854	
	PM.5	0,897	
	PM.6	0,913	
	PM.7	0,895	
	PM.8	0,775	

Source: Processed primary data, 2022

Table 1 shows that all loading indicators of the three Partial Least Square (PLS) criteria are above 0.65, and the average variance extracted exceeds 0.5. The reliability of the research instruments used in this study was tested using Cronbach's Alpha and the composite reliability coefficient. The basic construct used is reliable if the composite reliability and Cronbach alpha values are above 0.70. The composite reliability and Cronbach alpha results, as shown in Table 5, show the value of each variable above 0.70; all instruments are reliable variables.

Table 5. Reliability Test Results

Construct	Cronbach Alpha	Composite Reliable
Budgeting Participation	0.943	0.955
Locus of control	0.957	0.962
Managerial Performance	0.954	0.961

Source: Processed primary data, 2022

Table 6. Results of the Coefficient of Determination (R-Square)

R Square	Adj. R Square
0.950	0.948

Source: Processed primary data, 2022

The inner model describes the R-square for the latent dependent variable. The results of testing the coefficient of determination from the display of table 6 shows an R-Square value of 0.950 or 95.00%; this indicates that managerial performance variables can be explained by the variables Budgeting Participation and Locus of control while the remaining 5% can be explained by other variables do not present in the study this.

Data analysis in this study was carried out using the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS program. Figure 1 below presents the full model SEM test results using PLS.

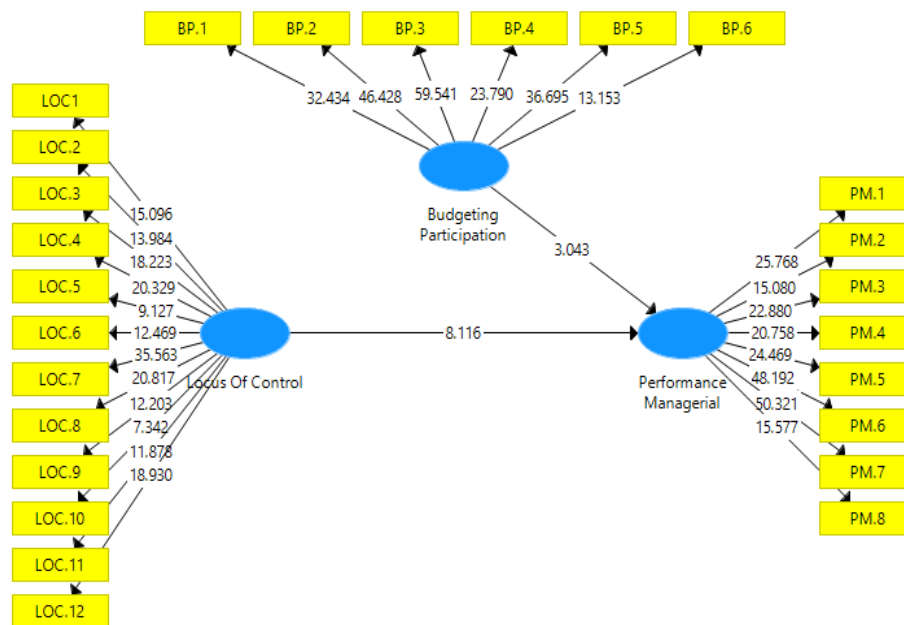


Figure 1. SEM Full Model Test Using Smart PLS

Source: PLS Output, 2022

Hypothesis 1 states that budgeting participation positively and significantly affects managerial performance. The results of the study accepted the hypothesis because it was found that Budgeting Participation had a positive and significant effect on Managerial Performance. This is because the t value $< t$ table ($3.043 > 1.674$) or P values < 0.05 ($0.002 > 0.05$), and the beta coefficient value is 0.296.

Hypothesis 2 states that locus of control positively and significantly affects budgeting participation. The study's results rejected the hypothesis because it was found that locus of control had a positive but insignificant effect on budgeting participation. This is because the t count $> t$ table ($8.116 < 1.674$) or P values < 0.05 ($0.000 > 0.05$), and the beta coefficient value is 0.715.

Table 7. Hypothesis Testing Results

Correlation between Variables	B	t- Statistics	p-Values	Info
Budgeting Participation on Managerial Performance	0.296	3.043	0.002	Accepted
Locus of control on Managerial Performance	0.715	8.116	0.000	Accepted

Source: Processed primary data, 2022

Discussion

The Influence of Budgeting Participation on Managerial Performance indicates, contrary to the first hypothesis (H_1), that budgeting participation has a positive and statistically significant effect on managerial performance. Its calm nature suggests that the relationship between budgetary involvement and managerial performance is unidirectional. The larger the participation in budgeting, the greater the managerial performance. The results of this study support agency theory, which states that, as agents who perform the duties of the

principal jointly, the parties involved in planning and implementing the budget have complete responsibility for budgeting and that the expected results of the principal can be improved by providing agents with information prior to the budget preparation process. Involvement in budgeting permits subordinates to communicate their demands to superiors, which explains why participation in budgeting can enhance managerial effectiveness. Supervisors and subordinates must communicate to provide information and create opportunities for subordinates to submit local information, as subordinates are more aware of conditions on their end. Participation in budgeting will allow managers (as subordinates) to bargain with their superiors over prospective budget objectives that are attainable (Gunawan & Santioso, 2015). There will be a system for information exchange with participation. The interchange of information guarantees that each management has access to work-related information. This information facilitates a deeper understanding of the tasks performed, boosting performance.

According to a prior study (Amertadewi & Dwirandra, 2013b; Ferial, 2016), Budgeting Participation favors managerial performance, suggesting that participants can improve. The more budget participation, the higher the quality of managerial performance. However, he questioned Ermawati's (2017) conclusion that budget involvement did not affect managerial performance. At the Pati SKPD, employee participation in the budgeting process is minimal. Employees of SKPD Pati are participating in the budgeting process. However, these employees' participation is limited to mandated participation in the planning process. However, this participation must be balanced by including the original creative ideas of employees. Participation and diligent effort will lead to a successful performance.

The results of testing the second hypothesis (H2) reveal that the locus of control has a negative but insignificant effect on managerial performance. However, when the locus of control interacts with budget participation, it positively and substantially affects managerial performance. It suggests that the locus of control is not ideal for tasks except budgeting. Consequently, the quality of their operations declines. Nonetheless, managers and employees must consistently improve their performance. It may be caused by a less suitable work atmosphere; therefore, a manager's or employee's self-control and ability to change the climate are unnecessary. When its activities interact with budgeting activities, it is precise with the presence of external influences that it can be controlled with a strong internal locus of control, so it is not easily influenced by different pressures and has a high level of self-confidence, so it is increasingly motivated to move in a better direction during the preparation and implementation processes. Budget determination influences performance enhancement. The findings of this investigation corroborate the attribution hypothesis. Attribution theory investigates how a person interprets an event, cause, or reason (Suartana, 2010). A person's behavior is determined by a combination of internal and external forces, that is, variables that come from within a person, such as skill or effort, and forces that come from the outside, such as work challenges or luck. According to prior research (Amertadewi & Dwirandra, 2013; Hapsari & Prastiwi, 2011), budgetary participation has a beneficial influence on managerial performance, which is controlled by locus of control.

Conclusions

Participation in budgeting has a favorable and statistically significant effect on managerial performance; therefore, the more extensive the participation, the better the managerial performance. Moreover, the locus of control has a negative but negligible effect on managerial performance. When the locus of control interacts with budget participation, however, it substantially impacts managerial performance. It suggests that the locus of control is suboptimal for activities besides budgeting, resulting in a reduction in the quality of several tasks. It may be caused by a less suitable work atmosphere; therefore, a manager's or employee's self-control and ability to change the climate are unnecessary. When its actions interact with budgeting activities, it is exact, with external impacts controlled by a strong internal locus; thus, it is resistant to the effects of varying pressure and levels.

In this study, only one moderating variable, locus of control, is utilized. Other moderating factors can inhibit or improve budgetary involvement and managerial effectiveness. Future studies may therefore examine the selection of other moderating variables. To comprehend the company's actual status, it is proposed that future studies utilize various data collection methodologies, such as interviews or instruments with varying points of view. In addition, the findings are more than just based on the information collected via the questionnaire's instruments. The sample size must be increased to generalize the study's conclusions confidently. In preparing and determining the executed budget, they are motivated in a favorable direction, which impacts performance positively.

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