

Budget Participation, Leadership Style and Organizational Culture on Management Performance

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Abstract

The purpose of this study is to examine the relationship between budget participation, leadership style, organizational culture, and management performance. This study's population consisted of 98 institutional-level structural administrators at Muhammadiyah University in South Sulawesi. Using a straightforward random sampling technique, 30 respondents were sampled. Primary data obtained by disseminating questionnaires to all respondents is used as the data source. Techniques for data analysis using multiple regression and the SPSS program In addition, descriptive statistical analysis, classical assumption tests (normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test), and testing all hypotheses via partial test, simultaneous test, and determination coefficient test This study demonstrates that leadership style and organizational culture have a considerable impact on the management performance variables of all institutional-level structural officials at Muhammadiyah University in South Sulawesi. According to the findings of the analysis, leadership style is the most influential variable in efforts to enhance management performance as compared to organizational culture. This indicates that the company places a high priority on discipline so that all business operations can operate smoothly and efficiently. While the budget participation variable does not have a significant impact on the management performance variable of all institutional-level structural officials at Muhammadiyah University in South Sulawesi, it does have an impact on the variable of management performance.

Keywords: Budget Participation; Leadership Style; Organizational Culture; Management Performance.

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Introduction

The effectiveness of management is critical to any organization's (commercial or non-profit) ability to realize its mission. The success of a company's leadership can be gauged by the amount of money it brings in within a specific accounting period. In contrast, achieving a profit does not necessarily signify the success of a non-profit organization. Management effectiveness in the nonprofit sector is typically evaluated based on the quality and quantity of results achieved (Yuniarti & Satya, 2018). In educational institutions, for instance, management effectiveness is assessed in terms of the standard of instruction given to the public.

The Muhammadiyah Association is a social movement that has fused Islamic doctrine with cutting-edge scientific research in a truly remarkable way. Muhammadiyah University Malang is a model of academic progress. The University of Muhammadiyah Malang has produced many Islamic thinkers and scientists who can attest to the integrity of this claim. But it must be admitted that not all Muhammadiyah universities experience the same level of growth and development as Muhammadiyah University of Malang. There is still room for growth among Muhammadiyah universities in the region, particularly in South Sulawesi.

Stewardship theory can be used to analyze management performance (Park et al., 2016). Management's dedication to the principal's objectives can be better understood via the lens of the stewardship paradigm. Agency theory, which emphasizes catering to management, starkly contrasts the stewardship approach. While agency theory can be implemented in for-profit businesses, stewardship is more suited to the non-profit sector. The premise of good stewardship is that control motivated by self-interest is ineffective. On occasion, though, management will act in a way that serves to increase the principal's utility. For this study, we will assume that Muhammadiyah University's administration, which is also constrained by Muhammadiyah values, makes every effort to bring about the goals of the Muhammadiyah Association's citizens, namely Progressive Islam. Furthermore, the Stewardship theory presumes no significant disagreement exists between the agent (administration) and the principal (the people of Muhammadiyah). The Stewardship principle can help the citizens of the Muhammadiyah Association and the management of Muhammadiyah University work together more effectively to achieve their shared goals since the agent works entirely to fulfill the expectations and objectives of the principal. The variables of budgetary involvement, managerial fashion, and company ethos can all be inferred from this hypothesis. This research will examine these three factors to see if they are being used by the administrations of Muhammadiyah University Makassar and Muhammadiyah University Parepare. The available studies show a correlation between management success and factors such as budget involvement, leadership style, and company culture. However, these analyses should have considered all three elements at a time. To determine whether or not these three variables affect management performance at Muhammadiyah Universities in South Sulawesi.

It has been demonstrated that participation in the budgeting process increases organizational efficacy and productivity. By participating in the budgeting process, individuals are more likely to internalize the goals and experience a sense of personal responsibility for achieving them, thereby enhancing performance (De Romario et al., 2019). Participation in organizational activities frequently has positive effects on morale, motivation, initiative, performance, job satisfaction, and attitude toward work, leaders, and the organization. This makes sense, given that the budget is an activity plan that encompasses a wide variety of interdependent and mutually

influencing business operations. Due to the fact that the budget is a statement of the expected performance to be achieved over a particular period of time expressed in financial terms, manager involvement in the budget can affect actual performance (Mardiasmo, 2009). A number of studies, including (Agusti, 2016; Giusti, 2018; Kamilah, 2018), have demonstrated a positive and statistically significant correlation between budget participation and managerial performance. However, not all research reach the same conclusion. For example, research into the affect of management team participation in the budgeting process revealed no significant effect (Sumarno & Sardjito, 2015). Due to the dearth of research examining this phenomenon, budget allocation is a crucial factor.

Budget participation is a variety of bottom-up budgeting in which budget information flows from lower to higher levels of responsibility. Everyone accountable for cost and revenue control must prepare a budget estimate and submit it to the topmost level of management. The estimates are then consolidated and reviewed prior to transmission up the command chain (Astuty et al., 202). According to Hansen and Mowen (2013), one of the benefits of budget involvement is that lower and middle-level managers are given more responsibility and are thus more motivated to perform well. When middle- and lower-level managers are involved in the budgeting process, more realistic assessments will be made, resulting in greater conformity with corporate objectives. However, three issues typically arise during the budget participation process: Budgetary objectives that are too ambitious or too modest; A budget deficiency exists when there is a disparity between what is required to effectively execute a task and what is provided by the relevant management to achieve the same objective. False participation, in which a corporation appears to employ budget participation procedures when it does not, is not an uncommon occurrence. Because the company requires the approval of subordinates, they are coerced into consenting to decisions that will be implemented.

The leadership style of a leader is an outward manifestation of the leader's personality and leadership philosophy. There is frequently a discernible form or pattern to these external manifestations. There is debate regarding Ogbonna and Harris's (2020) definition of leadership style. Both concur that a leader's "style," as described by subordinates, is an overarching behavioral pattern. Robbins (2013) defines leadership as persuading others to adhere to one's vision. Leadership is the exercise of influence between individuals in specific contexts, when that influence is channeled through communication to achieve one or more predetermined goals. When we refer to leadership, we mean the deliberate use of social influence to organize and direct the actions of a group or organization (Putra, 2017).

According to Brahmasari (2018), a leader's capacity to adapt to changing conditions in the workplace can have a significant effect on productivity. Influencing adherents to maximize their potential and contribute to the success of an organization is the art and science of leadership. There is a direct correlation between leadership style and management effectiveness, according to the research (Brahmasari, 2018; Mariam, 2019; Fuller & Morrison, 2019). Not all research connecting leadership styles to enhanced managerial performance has reached this conclusion, though. The study by Ogbonna and Harris (2020) concluded that there is no causal relationship between leadership style and managerial effectiveness. This explanation demonstrates that the leader can become a guide and a motivator for his members if he takes the time to learn about the duties and personalities of those under him. In this context, leadership has little effect on outcomes (Mariam, 2019). The leadership style hypothesis can therefore only be applied to organizations employing

the same leadership style. Therefore, researching a company's leadership style is extremely situation-dependent. The efficacy of management is influenced by a number of factors, including leadership style and organizational culture. Numerous experts believe that the values or behavioral norms contributing to organizational performance may serve as the foundation for adaptation and the key to organizational success (Umami, 2020). However, few have attempted to establish a link between corporate culture and essential HR factors, such as managerial effectiveness.

According to O'Connor, (2015) the culture of an organization is its shared beliefs and norms regarding how to conduct business. This presence is positively associated with increased productivity. Taurisa, (2016) defines organizational culture as "a system of values obtained and developed by the organization and its founders' habit patterns and basic philosophies, which are formed into rules that are used as guidelines for thinking and acting in achieving organizational goals." A growing culture of confidence can propel an organization forward. According to Robbins, (2013) a company's culture is a shared collection of beliefs that influences how its employees interact. This standard set of beliefs and values that distinguishes a company from its competitors is referred to as the company's culture. The social system is more stable when an organization has a distinct culture because its members feel more connected to the group and are more invested in its success.

Mariam, (2019) is one of many researchers who have demonstrated a correlation between a company's culture and the success of its management. According to Mariam, (2019) it occurs when companies actively promote a culture of discipline, collaboration, and goal-setting among their employees. This is due to the fact that an organization's values and norms have a significant impact on its productivity, punctuality, and interdepartmental cooperation. Taurisa, (2016) another researcher, reached the same conclusion. Her investigation into the impact of company culture on productivity at PT Sido Muncul Semarang revealed that employee performance improved when organizational values were incorporated into the company's culture. According to Taurisa (2016), companies should continuously educate their employees on the company's guiding values and future goals. Kusumawati, (2018) also provides evidence that cultural influences affect productivity in her research. Her research indicates that a cheerful workplace could boost both morale and productivity. According to the findings of this study, a strong company culture involves employee participation, organizational stability, adaptability, and a distinct sense of purpose. According to the findings, the most crucial factor is employee participation in organizational activities and decision-making.

A worker's performance is measured by the quality, quantity, and timeliness with which designated tasks are completed (Mangkunegara, 2016). According to Hasibuan, (2016) performance is the result of an individual's efforts in completing his assigned responsibilities, taking into account his knowledge, experience, and quantity of time and effort expended. This indicates that performance is the result of an individual's efforts to complete duties in accordance with predetermined criteria. Hansen & Mowen, (2013) define budget participation as an employee's level of involvement and influence in their division or section's annual and recurring budgeting processes. Involving lower-level managers in budget preparation encourages them to consider the entire process. Employee-driven budgeting processes have been shown to increase performance and, by extension, productivity. Recent research indicates that participation in budget preparation has a positive and significant impact on management performance (Putri & Budiono, 2019; Wilmanzah, 2019).

H₁: Budget Participation has a positive and significant effect on management performance.

Brahmasari (2018) argues that the role of leaders in an organization is crucial to attaining the previously established objectives. Leadership determines the direction of goal attainment, organization representatives and spokespeople, communicators, mediators, and integrators. Consideration or relationships with subordinates and initiation structures or outcomes are characteristic of leadership behavior. The tendency of leaders to describe a close relationship with subordinates, including being cordial, assisting and defending subordinates' interests, accepting subordinate consultations, and providing welfare. A leader typically delineates the roles of leaders and subordinates in achieving objectives and providing instructions for completing tasks (when, how, and what results will be achieved). In an organization, a leader's or manager's manner depicts work procedures for employees under him. Leadership style refers to the manner in which leaders influence subordinates to be more able to do or attempt to accomplish organizational objectives. Thus, a leader's personality can influence the enhancement of employee performance. According to the research (Brahmasari & Suprayetno, 2018; Mariam, 2019; Taurisa & Ratnawati, 2016), Leadership Style has a positive and significant impact on Management Performance.

H₂: Leadership style has a positive and significant effect on management performance.

According to Munandar, (2014) the culture of an organization is a set of shared assumptions about how things should be done and about the nature of the people who do those things. The culture of an organization represents its fundamental nature or defining characteristic. An influential culture helps to direct behavior because it fosters development and productivity. Every employee, particularly new hires, should take the time to learn about the company's culture and how it is implemented (Griffin, 2013). Previous research has demonstrated a positive and statistically significant correlation between an organization's culture and the efficacy of its management (Kusumawati, 2018; Taurisa & Ratnawati, 2016; Kusumawati, 2018).

H₃: Organizational culture has a positive and significant effect on management performance.

Research Design and Method

Quantitative research describes this study since it uses numerical data. This study used 30 middle and high-ranking administrators from Muhammadiyah Universities in South Sulawesi as research samples. Primary data was collected by surveying participants. Each indicator variable was measured using a five-point Likert scale, with a score of five indicating a solid agreement with the statement being made, four indicating a moderate agreement, three indicating a mild disagreement, and one indicating a strong disagreement. Multiple rounds of testing will be performed on the acquired data. First, you will want to do some descriptive research. This is followed by a check of the more standard assumptions (for things like normality, multicollinearity,

autocorrelation, and heteroscedasticity). Finally, we will use partial, simultaneous, and coefficient of determination tests to verify the study's hypotheses.

Table 1. Operational Variable

| Variable | Code | Indicator | Reference |
|------------------------|------|--------------------------|-----------------------------------------------|
| Budget Participation | X1.1 | Preparation | (Sari, 2018; Wilmanzah, 2019) |
| | X1.2 | Authority | |
| | X1.3 | Supervision | |
| | X1.4 | Implementation | |
| Leadership Style | X2.1 | Decision-making | (Mariam, 2019; Z. E. Putri, 2019) |
| | X2.2 | Motivation | |
| | X2.3 | Communication | |
| | X2.4 | Control | |
| | X2.5 | Responsibility | |
| Organizational Culture | X3.1 | Innovative | (Brahmasari & Suprayetno, 2018; Mariam, 2019) |
| | X3. | Thorough | |
| | X3. | Results oriented | |
| | X3. | Public interest oriented | |
| | X3. | Hard work | |
| | X3. | Work stability | |
| Management Performance | Y1.1 | Planning | (Kamilah et al., 2018; Sardjito, 2015) |
| | Y1.2 | Investigative | |
| | Y1.3 | Coordination | |
| | Y1.4 | Evaluation | |
| | Y1.5 | Staff Settings | |

Results and Discussion

Statistical Result

The normality test is carried out to test whether the data is normally distributed. The results of the normality test on the level of normality of the research data in the regression model show a Significance value of 0.223 which is more significant than 0.05, so it is concluded that the research data is usually distributed. The heteroscedasticity test is carried out to test whether, in the regression model, there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals of one observation to another is constant, it is called homoscedasticity; if it is different, it is called heteroscedasticity.

Table 2. Heteroscedasticity Test Results

| Variable | Significant |
|------------------------|-------------|
| Budget Participation | 0,800 |
| Leadership Style | 0,427 |
| Organizational Culture | 0,484 |

Source: SPSS Output

The result in question is more significant than 0.05, the level of statistical significance, as shown in Table 2. There is no indication of heteroscedasticity in the regression model of the study, as shown by the results of the tests. Additionally, the multicollinearity test examines possible correlations between the independent variables. A robust regression model requires independence between the independent variables. If multicollinearity among the independent variables in a

regression model, the Variance Inflation Factor (VIF) can be used to detect it. Without multicollinearity difficulties in the regression model, the VIF score is less than 10.

Table 3. Multicollinearity Test Results

| Variable | VIF (Standard) | Decision |
|------------------------|----------------|--------------------------------------------|
| Budget Participation | 1,988 | There are no symptoms of multicollinearity |
| Leadership Style | 3,299 | There are no symptoms of multicollinearity |
| Organizational Culture | 2,323 | There are no symptoms of multicollinearity |

Source: SPSS Output

As table 3 shows, it is concluded that the variables in the regression model used in this research model do not occur symptoms of Multicollinearity. This is because the study's VIF value of all independent variables is still below 10. Furthermore, the autocorrelation test is carried out to determine whether there is a correlation between confounding errors and previous errors in a linear regression model. If this happens, there is an autocorrelation problem. The test criterion is that if $du < dw < 4-du$, H_0 is rejected, which means there is no positive or negative autocorrelation.

Table 4. Autocorrelation Test Result

| Analysis | Results |
|---------------|---------|
| Durbin Watson | 1.6710 |
| dl | 1.2138 |
| du | 1.6498 |

Source: SPSS Output

In table 4, testing the regression model used produces a DW value of 1.671, more significant than the upper limit (du) of 1.6498 and less than $4 - 1.6498$ (2.3502) or $1.6498 < 1.671 < 2.3502$, so it can be concluded that there is no autocorrelation. Furthermore, the t (partial) test is carried out to determine an independent variable's influence on the dependent variable. The statistical test on this study's multiple linear regression equation models is the t-test, an individual (partial) test. The t-test compares the calculated t-value with the t-table value, with a confidence level of 95% ($\alpha = 0.05$) and degree of freedom (df) with the N-2 formula; the t-table value is 2.059.

Table 5. Data on t-test estimation results

| Variable | Regression Coefficient | t-calculated | Significant |
|------------------------|------------------------|--------------------|-------------|
| Budget Participation | 0.255 | 1.352 | 0.179 |
| Leadership Style | 0.496 | 2.412 | 0.011 |
| Organizational Culture | 0.369 | 2.315 | 0.017 |
| F | 25.546 | R Square | 0.401 |
| Prob F | 0.000 | Adjusted R Squared | 0.341 |

Source: SPSS Output

Table 5 shows that the t-statistic for Budget Participation (X1) is 1.352, which is less than the t-table (2.059), but the significance level is higher than 0.05 (0.179). E-Commerce (X) has a marginally beneficial impact on managerial efficacy. Leadership Style (X2) has a t-

statistic of 0.496, more significant than the t-table of 2.059, but its significance level of 0.011 is lower than the required 0.05. It may be inferred that Management Performance is considerably and favorably influenced by Leadership Style (X2). Additionally, Organizational Culture (X3) has a t-statistic of 0.369, which is larger than the t-table (2.059), but its significance value of 0.017 is lower than the significance level (0.05). Management effectiveness is influenced favorably and significantly by organizational culture (X3).

The F value of 25,546 was computed from the results of the F test conducted using data analysis in SPSS version 23 for this investigation. For $df = 3$ and $df = 30$, the F value from the F table is 2.92, corresponding to a 95% confidence level ($\alpha = 0.05$). These findings indicate that the value of F count (25.546) is greater than that of F Table (2.92). Management performance is affected by three different factors: budget participation, leadership style and organizational culture. If the F count exceeds the F Table, all three factors interact to produce the effect. The model is also acceptable as a good estimator and can be used practically. At Muhammadiyah University in South Sulawesi, we utilize the R Square test to examine the relationship between budget participation, leadership style, organizational culture, and management performance of all institutional-level structural authorities. The research model's coefficient of determination is calculated using SPSS. According to the test results for the coefficient of determination, the R-Square of the regression model is 0.401. This demonstrates that the independent factors can account for 40.1% of the variance in the dependent variable. This suggests that the independent variables' explanatory power in explaining the dependent variable's diversity is limited. As a result, the model only accounts for 40.9% of the variance in performance, and the independent variables of work culture and compensation cannot account for the remaining 59.1%.

Discussion

Efforts to boost the management performance of all structure authorities at Muhammadiyah Universities in South Sulawesi have a negligible impact on the degree of budget participation provided in work. This result goes against the grain of certain prior studies when developing the research hypothesis. However, this conflict is typical in a study because of the variable nature of the research object. In light of the evidence presented in the prior section, the budget participation variable does not positively affect management performance. Participatory budgets have yet to be fully implemented by the administration of Muhammadiyah University in South Sulawesi, which includes the Muhammadiyah University of Makassar and the Muhammadiyah University of Parepare. The budget participation variable indicates that some respondents disagree with these indicators, as seen in the prior data. Respondents that strongly disagree or strongly disagree are likely in charge of departments or institutes that fall under the purview of Muhammadiyah University South Sulawesi. Since these organizations are not the front door to institutional funding, it is hypothesized that the budget is set from high. Organizational units can still offer budget proposals, but ultimate authority rests with the rectorate. The Rectorate of Muhammadiyah University is primarily responsible for the institution's success or failure. The Muhammadiyah Association is the ultimate boss in their agency arrangement. Therefore, the stewardship perspective presented in the previous chapter can be used to make sense of this phenomenon. According to the stewardship hypothesis, an agent's only responsibility is to seek their principal's interests. Since the agent's purpose is the same as the principal's, the agent will

exert maximum effort to realize the principal's objective. Work unit budget management is regarded as unimportant in the context of budget participation. Naturally, this circumstance will impact the evaluation of Muhammadiyah University's management performance as a whole, as it can lead to financial inefficiency. On the other side, several units' poor performance is due to a lack of engagement in the budgeting process. Motivating a work unit to give their best requires their input into the budgeting process. The entire effectiveness of Muhammadiyah University's institutional management in South Sulawesi depends on the efficiency of each department. Consistent with other studies (Sardjito, 2015; Sumarno, 2015), this one found that employees' involvement in the budgeting process does not affect management performance.

Leadership at Muhammadiyah University in South Sulawesi has a significant and favorable impact on the management performance of all institutional-level structural officials. The demonstrated leadership qualities, such as the capacity to inspire subordinates, will increase morale and productivity on the job. If you want your employees to be productive and happy in their jobs, you must have a leadership style that encourages open communication. Leaders that inspire admiration among their staff will inspire more extraordinary dedication to excellence on the part of their employees. Similarly, an approach to leadership that values communication as a means to a problem's resolution. This will boost morale and encourage employees to speak out when they are having issues, leading to better problem-solving and, ultimately, better results at work. Stewardship positions the leader as the individual or group ultimately accountable for the success or failure of the organization as a whole. A manager should take the most effective action to boost productivity. The principal of Muhammadiyah University Institution is expected to serve the Muhammadiyah community with complete dedication and a lack of bias due to the absence of potential conflicts of interest. Sincere and dedicated work will benefit the company but subordinates in particular. Sincere cooperation involves helping each other to the best of your abilities without expecting anything in return other than the satisfaction of realizing your shared interests and goals. Humanist ideals are at the heart of the Stewardship approach to management, ensuring no harmful competence is introduced into a business setting. Instead, cooperative rivalries emerge, where the common good is prioritized over narrow self-interest. Research (Fuller et al., 2019; Mariam, 2019) and the findings of this study (Fuller et al., 2019) both agree that a leader's style can significantly impact their team's output.

The organization's culture as it is practiced at Muhammadiyah University's management of Muhammadiyah University in South Sulawesi has a strong and favorable effect on the management performance of all institutional-level structural officials. When workers exhibit a high level of organizational culture, managerial effectiveness increases. At Muhammadiyah University in South Sulawesi, the management performance of all institutional-level structural officials is influenced by organizational culture. It can be observed from the survey responses that all respondents agreed or strongly agreed with the questions in the indicators on the organizational culture variable. As a result, the information aligns with the outcomes of statistical analysis. Workplace creativity is encouraged at South Sulawesi's Muhammadiyah University. When difficulties develop, managers and workers are encouraged to think outside the box and create creative answers. Within a workgroup, members discuss the problem and agree on a course of action. Work at Muhammadiyah University in South Sulawesi is similarly methodical and goal-

oriented. Because of the company's culture, everyone can work alone and together to meet goals. Each worker contributes by putting the team's interests and objectives first. This kind of work environment is essential to reduce employee friction. South Sulawesi's Muhammadiyah University (UM) is known for its steady work ethic. This means that every worker has lofty goals and is under constant pressure to keep up their game. Management at all institution levels ensures that all workers have access to professional development opportunities, including seminars, workshops, and financial support for furthering their studies. Service to the community, and especially to the Muhammadiyah community, is ingrained in the minds of all employees, creating an environment that is both creative and productive. All employees of Muhammadiyah University must uphold the institution's core values, exemplified through a dedication to helping others. The findings of this study are consistent with those of other studies (Mariam, 2019; Taurisa & Ratnawati, 2016) that have demonstrated that company culture has a favorable and significant effect on managerial effectiveness.

Conclusions

The research findings indicate that efforts to enhance management performance through budget participation at Muhammadiyah Universities in South Sulawesi have a negligible impact. This goes against prior studies, suggesting the variable nature of the research object. Leadership, on the other hand, has a significant and favorable influence on the management performance of institutional-level officials. Effective leadership qualities such as inspiring subordinates, promoting open communication, and valuing problem-solving contribute to increased morale and productivity. Additionally, the organizational culture at these universities plays a crucial role in management performance, with a strong and positive effect observed. Encouraging workplace creativity, methodical and goal-oriented work, teamwork, and a strong work ethic contribute to enhanced managerial effectiveness. These findings provide valuable insights for understanding the dynamics of management performance, budget participation, leadership, and organizational culture within the context of Muhammadiyah Universities in South Sulawesi. For Muhammadiyah Universities in South Sulawesi, it is important to reassess the approach to budget participation. Since efforts to boost management performance through budget participation have shown a negligible impact, it may be beneficial to explore alternative strategies for involving stakeholders in the budgeting process. This could involve considering more inclusive and participatory approaches that allow departments and institutes to have a greater say in budget decisions.

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