

Budget Participation and Organizational Commitment on Managerial Performance: The Moderating Role of Locus of Control

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Abstract

This study analyzes the effect of budget participation and organizational commitment on managerial performance moderated by Locus of control. The population in this study were Regional Apparatus Organisations in West Java Province, totaling 46 OPDs. At the same time, the total sample taken was 92 people responsible for budget preparation and were also involved in budget preparation. The primary data source was obtained by distributing questionnaires to all respondents. The data analysis technique uses multiple regression with the help of the SPSS version 23.00 program. In addition, data quality tests, classical assumption tests (normality test, heteroscedasticity test, multicollinearity test, autocorrelation test), and testing all hypotheses through partial tests, simultaneous tests, and coefficient of determination tests. The results of this study indicate that Budget Participation and organizational commitment have a positive and significant effect on the West Java Provincial Government. Locus of control does not moderate the impact of Budget participation on the performance of the West Java Provincial Government, and Locus of power can negotiate the effect of organizational commitment on the performance of the West Java Provincial Government.

Keywords: Budget Participation, Organisational Commitment, Locus of Control, Managerial Performance

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Introduction

Public sector reform encompasses the strategic utilization of resources in an economical, efficient, effective, and equitable manner, to achieve public accountability (Mardiasmo, 2021).

The government's provision of services to the community necessitates a high degree of accountability (Putri, 2019). Hence, it is vital to secure the collaboration of several management tiers in formulating budgetary strategies (Rahim et al., 2020). The crucial role that managerial performance plays in improving overall organizational effectiveness is understandable. The measurement of performance can ensure the implementation of appropriate and objective decision-making (Bastian, 2010). Several aspects influence managerial performance, such as engagement in the budgeting process, organizational commitment, locus of control, and additional considerations. Prior research has extensively examined the participation variable in budgeting to assess its impact on managerial effectiveness. The influence of the budget on individuals, particularly those engaged in the budgeting process, is attributable to this factor. The involvement of managers in a participative manner in the budgeting process has been observed to have a positive impact on management performance.

Participation in the budgeting process entails the collaborative decision-making of multiple parties, which has significant implications for the future of those individuals involved in the decision-making process. This form of engagement fosters a sense of responsibility among subordinates toward the achievement of budgetary goals, hence motivating them to execute the budget effectively. The extent of individuals' engagement in budget preparation and its impact on budget targets, as well as the significance of incentivizing the attainment of these targets, are reflected in the budget participation process (Brownell, 1982; Ida & Dwinta, 2018). Several studies (Ermawati, 2017; Ridwan & Putra, 2016) have demonstrated that engagement in the budgeting process has a substantial and favorable impact on managerial performance. Nevertheless, a study by Candrakusuma & Jatmiko, (2017) shows that budget involvement only partially affects management effectiveness.

According to Yogantara and Wirakusuma (2018), a robust organizational commitment can serve as a motivating factor for subordinate managers, driving their efforts toward the attainment of organizational objectives. A significant degree of organizational commitment among government officials will likely result in prioritizing organizational objectives over personal interests, leading to concerted efforts to enhance local government performance. Along with organizational commitment, personality traits linked to the locus of control also impact the managerial information requirements for budget preparation. Triseptya (2017) posits that locus of control refers to an individual's perception of their capacity to influence various aspects of their professional trajectory. Consequently, it is imperative to consider this factor while assessing managers' informational requirements to anticipate their level of involvement in the budgeting process. The concept of locus of control encompasses two distinct types: internal locus of control and external locus of control. The concept of internal locus of control refers to an individual's belief in the degree to which the consequences or outcomes of their actions are contingent upon their own behavior or personal attributes. On

the other hand, the external locus of control refers to the degree to which an individual believes that reinforcement or outcomes are contingent upon external events or circumstances (Hapsari & Prastiwi, 2017).

The findings of Ernis et al. (2017), Giusti et al. (2018), and Moheri & Arifah (2015) demonstrate that engagement in the budgeting process serves as a factor that has a direct impact on management performance. Furthermore, the scholarly findings presented by Amertadewi and Dwirandra (2018) and Ermawati (2017) indicate that engagement in the budgeting process impacts managerial performance. The significance of the effect is enhanced when organizational commitment is considered. Contrary to the abovementioned findings, Ridwan and Putra (2016) and Yogantara and Wirakusuma (2018) conducted contrasting research. Their studies indicated that organizational commitment is not a moderating variable influencing the association between budgeting participation and management effectiveness.

According to Yogantara and Wirakusuma (2018), a robust organizational commitment can serve as a motivating factor for subordinate managers, driving their efforts toward the attainment of corporate objectives. A significant degree of organizational commitment among government officials will likely result in prioritizing organizational goals over personal interests, leading to concerted efforts to enhance local government performance. Along with organizational commitment, personality traits linked to a locus of control also impact the managerial information requirements for budget preparation. Triseptya (2017) posits that locus of control refers to an individual's perception of their capacity to influence various aspects of their professional trajectory. Consequently, it is imperative to consider this factor while assessing managers' informational requirements to anticipate their level of involvement in the budgeting process. The concept of locus of control encompasses two distinct types: internal locus of control and external locus of control. The idea of internal locus of control refers to an individual's belief in the degree to which the consequences or outcomes of their actions are contingent upon their own behavior or personal attributes. On the other hand, the external locus of control refers to the degree to which an individual believes that reinforcement or outcomes are contingent upon external events or circumstances (Hapsari & Prastiwi, 2017).

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Agency theory is a conceptual framework that explains the relationship between the party who gives authority (principal) and the party who receives power (agent) in an entity or organization. This theory was proposed by Adolf A. Berle and Gardiner C. Means in their book "The Modern Corporation and Private Property" in 1932. Later, agency theory was further developed by Michael C. Jensen and William H. Meckling in an article entitled "Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure," published in 1976. Agency theory assumes that the parties involved in an entity or organization have different interests. For instance, in the context of government, according to Pagalung (2008), there is an agency relationship between the executive (government) as the agent and the legislature (the people as represented by representative institutions like the parliament or DPRD) as the principal. In this agency relationship, the agent (executive) acts on the principal's (legislature's) behalf to achieve agreed-upon goals. However, the agent may be incentivized to work under his claims due to different interests, leading to agency conflicts.

The theory of Planned behavior (TPB) is a social psychological theory developed by Icek Ajzen in 1985. TPB is a further development of the Theory of Reasoned Action (TRA) developed by Ajzen and Martin Fishbein in 1975. In TPB, Ajzen added a construct that still needed to be created in TRA: perceived behavioral control (PBC) or perceived behavioral control. Susmitha (2016) describes budget participation as including managers' efforts and input in budget preparation. This allows managers to negotiate with their superiors regarding possible achievable budget targets. This budget participation can be understood through the PBC construct in TPB, which is managers' perceptions of their level of control or ability to influence the budgeting process and the achievement of budget targets.

H1: Budget participation has a positive and significant effect on the managerial performance of the West Java Provincial Government.

H2: Organisational commitment has a positive and significant effect on managerial performance of the West Java Provincial Government.

According to Fishbein and Ajzen (2005), the theory of planned behavior (TPB) posits that individuals are more likely to engage in a particular behavior if they have control over their actions. Furthermore, this theoretical framework recognizes that human conduct is contingent upon intentions and subject to the effects of various external factors that may lie beyond an individual's sphere of control. The concept of locus of control pertains to an individual's perception regarding the extent of their influence over the occurrences and outcomes in their life. Individuals with an internal locus of control believe they possess agency and influence over their circumstances and conduct. Conversely, those with an external locus of control attribute their events and triumphs to luck or external causes. The relationship between locus of control, organizational commitment, and managerial performance may

exhibit variability contingent upon the specific setting and population being examined. The impact in question necessitates additional investigation to comprehend the association fully. According to this perspective, people who possess a strong sense of commitment will place the interests of their organization over their personal or group interests. The implementation of commitment within a company has the potential to enhance productivity and profitability. The attainment of organizational objectives is crucial for individuals who are dedicated to the organization (Risa, 2015). The concept of locus of control refers to an individual's perception of their ability to control the events in their life. Individuals with an internal locus of control perceive the world as a predictable entity wherein their actions and behaviors exert influence. On the other hand, persons with an external locus of control perceive the world as inherently unpredictable and believe their efforts have a limited impact on achieving desired outcomes. Hence, the locus of control significantly influences an individual's performance. The results of the study by Widyawati and Sari (2017) show that the locus of power moderates the relationship between organizational commitment and managerial performance in a significant and unfavorable way. These findings diverge from those of Mustika et al. (2018), who discovered that the locus of control affects the relationship between organizational commitment and managerial performance at PT Morich Semarang.

H3: Locus of control is not able to moderate the relationship between budget preparation participation and the managerial performance of the West Java Provincial Government.

H4: Locus of control can moderate the relationship between organizational commitment and the managerial performance of the West Java Provincial Government.

Research Design and Method

The present study utilizes a quantitative research design employing a descriptive technique. The population under investigation in this study consists of entities associated with budget participation, organizational commitment, locus of control, and managerial performance. Specifically, it encompasses the Regional Apparatus organizations in West Java Province, amounting to 46 OPDs. The study's two respondents were the heads of Financial Administration and Accounting Staff at each OPD in West Java Province. The rationale behind the selection of respondents is that the head of administration and the director of finance hold vital responsibilities in budget preparation and are actively involved in the process. Consequently, a sample size of 92 individuals has been determined. Respondents completed questionnaires to gather data on research constructs, which served as the primary data source. This study measured each variable indicator using a Likert scale of five alternative responses. These alternatives were categorized as follows: "Strongly agree" (abbreviated as SS)

with a score of 5, "Agree" (abbreviated as S) with a score of 4, "Disagree" (abbreviated as KS) with a score of 3, "Disagree" (abbreviated as TS) with a score of 2, and "Strongly Disagree" (abbreviated as STS) with a score of 1. The acquired data will undergo analysis through multiple phases of testing. The initial step involves performing a test to assess the quality of the data, specifically focusing on its validity or dependability. The subsequent step consists of doing classical assumption tests, encompassing normality, multicollinearity, autocorrelation, and heteroscedasticity assessments. The third phase of this study consists of the testing of all hypotheses put forth. These hypotheses will be evaluated using partial, simultaneous, and coefficient of determination tests.

Results and Discussion

Statistical Result

The first stage is a data quality test consisting of validity and reliability tests. This test is conducted to test the validity and reliability of each statement item in measuring variables. The validity test is calculated using the Pearson Product Moment correlation. With a significance value of $\alpha = 0.05$, the decision for the validity test is that if $r_{hit} > r_{estimated}$, then the data is valid, and vice versa. If $r_{calculated} < r_{estimated}$, then the data is invalid; The test results are reliable if the Alpha Croanbach value is > 0.60 . the instrument validity test for all variables yielded a $r_{calculated} > r_{estimated}$ 0.207 value. This implies that each statement item derived from variable X1 employed in this research possesses validity or has the potential to capture a construct that the corresponding questionnaire intends to assess. The table displays the reliability test results, indicating that the measuring instrument utilized in this study exhibits satisfactory reliability. This conclusion is drawn based on the observation that each variable possesses a coefficient value exceeding 0.60, as measured by Cronbach's Alpha.

The last phase involves conducting assumption tests, including normalcy, reliability, and multicollinearity assessments. The typical probability plot graph analysis observations indicate that the data points exhibit a dispersion pattern around the diagonal line, suggesting a distribution that adheres to the expected diagonal line trend. The graphical method employed for data distribution testing indicates that the regression model used in this study is appropriate and satisfies the normality assumption. The points spread randomly do not form a specific model or pattern that is clearly above and below the number 0 on the Y-axis; it can be concluded that there is no heteroscedasticity problem in the regression model.

In addition, the Multicollinearity test was performed to examine the presence of a perfect or nearly perfect linear association among the independent variables within the regression model. The findings of the correlation analysis conducted on the independent variables in this study suggest the absence of multicollinearity. The validity of this test is substantiated by the Variance Inflating Factors (VIF) score being below ten and a Tolerance value exceeding 0.1. the independent variable exhibits a Variance Inflating Factor (VIF) value

below 10, while the tolerance value is above 0.1. This suggests that multicollinearity in the equation or the correlation between variables can be accepted without significantly affecting the regression outcomes. Once the classical assumption test has been conducted and it has been determined that the model is suitable for conducting multiple linear regression analysis, the subsequent stage involves hypothesis testing.

Table 1. Hypothesis Test Results

Model	Coefficient	t-ratio	Probability Significancy	Decision
Budget Participation	0.538	7.386	0.000	Significant
Organisational Commitment	0.195	2.618	0.010	Significant
Interaction of budget participation with locus of control	-0.159	-0.417	0.78	in-significant
Interaction of organisational commitment with locus of control	1.043	2.394	0.019	Significant
Constant	0.320	0.642		
Adjusted R2	0.519			
N	92			

Source: SPSS V 23.0 Data Processing Results

Based on the output of table 1 obtained from the respondent data of 92 OPD employees from 46 OPDs of West Java Province, where each agency is represented by two respondents, namely the head of financial administration and accounting staff, the adjusted R square coefficient of determination obtained is 0.519 or 51.90%. This shows that the variation in the variables of budget participation and organizational commitment used in the model can explain 51.90% of managerial performance in the OPD of West Java Province, and this means that the remaining 48.10% of managerial performance in the OPD of West Java Province is influenced by other factors not examined in this study such as budget target clarity, public accountability and work motivation that can affect performance improvement.

Discussion

The findings of this study provide empirical evidence supporting the notion that budget involvement exerts a favorable and statistically significant impact on the managerial performance of the Office of the Provincial Governor of West Java. The participation of managers in the budget development process is expected to enhance the managerial performance of the OPD in West Java Province. This assertion is substantiated by the findings of a descriptive study, which indicate that most participants provided a concurring response on their engagement, impact, and contribution to enhancing the managerial performance of the OPD in West Java Province. The variable that has the most significant impact on the managerial performance of the OPD of West Java Province, as identified in this study, is participation in budget preparation. One potential strategy for enhancing the administrative performance of the OPD in West Java Province is to augment involvement and engage local

government apparatus in the budget formulation process. The active participation of local government managers in formulating activity proposals signifies their engagement in creating activity proposals within each OPD. Structural authorities comprehensively comprehend their responsibilities and the requisite capabilities, reinforced by their formal education and training endeavors to enhance their talents, knowledge, and skills. The managerial involvement level in discussions with the Budget Team demonstrates satisfaction. The involvement of structural authorities from each OPD in the West Java Provincial Budget Team facilitates the discussion of planned actions, which are then defined as OPD Budget Work Plans (RKA). Furthermore, the contributions made during budget debates demonstrated a commendable proficiency. The rationale is that local government personnel possess a comprehensive comprehension of activity implementation, mainly influenced by the given budget for each activity. Participation facilitates budget and power users' engagement in assisting their superiors by sharing pertinent information. This collaborative approach enhances the accuracy of the prepared budget, as subordinates possess specific knowledge regarding prevailing conditions and can communicate these circumstances to their superiors. The findings of this research provide empirical support for the theoretical framework known as the Agency theory, developed initially by Berle and Means in O'Connor's seminal work in 2015. According to this theory, individuals entrusted with planning, drafting, and executing budgets must fulfill the objectives and goals set forth by the community they serve. The findings of this study provide empirical support for the research findings of Giusti et al. (2018) and Ridwan & Putra (2016), demonstrating that participation in budgeting has a notable and favorable impact on management performance. Nevertheless, the findings of this study are incongruent with the research conducted by Candrakusuma & Jatmiko (2017), as their study concluded that budget participation has little impact on management effectiveness.

The findings of this study provide evidence that organizational commitment has a statistically significant and positive impact on the managerial performance of the West Java Provincial OPD. This implies that the presence of organizational commitment, as assessed through indicators such as affective commitment, ongoing commitment, and normative commitment, can enhance the managerial performance of the West Java Provincial OPD. This assertion is substantiated by the findings of the descriptive analysis, which indicate that most participants responded positively when asked about the potential for organizational commitment to enhance the managerial performance of the OPD in West Java Province. Utilizing the organizational solid commitment exhibited by managers in the West Java Province OPD serves as a psychological mechanism for effectively managing the organization, hence facilitating the attainment of corporate objectives, and enhancing overall performance. If the Administrative Office of Public Development (OPD) in West Java Province demonstrates a strong commitment, it will precede the organization's goals over personal

interests individually. The findings of this research provide empirical support for the Theory of Planned activity (TPB), a theoretical framework positing that an individual's intention to engage in a particular activity is indicative of their inclination to either enact or abstain from said conduct. Organizational commitment can be conceptualized as a composite construct comprising cognitive and affective components, encompassing an individual's attitude and corresponding behaviors towards their organization. Organizational commitment refers to the internal drive within individuals to actively contribute towards achieving an organization's objectives while prioritizing the organization's interests over their own. The findings of this study are consistent with the research conducted by Widyawati and Sari (2017), which concluded that there is a positive and statistically significant relationship between organizational commitment and managerial performance.

This study found that the locus of control was unable to moderate the interaction of budget participation variables with the managerial performance of the West Java Province OPD. The results of this study do not support the Theory of Planned Behaviour, which states that a person can act based on his intention or intention only if he has control over his behavior. This theory not only emphasizes the rationality of human behavior but also the belief that the target of behavior is under the power of the individual's consciousness or behavior does not only depend on a person's intention but also on other factors that are not under the control of the individual (Fishbein & Ajzen, 2005). Locus of Control can be interpreted as a person's perspective on an event, whether he can or cannot control the events that happen to him. Someone with an internal locus of control will view the world as something that can be predicted and predicted, and individual behavior plays a role in it. Meanwhile, individuals with an external locus of control will view the world as something that cannot be predicted and achieve goals, so individual behavior will not have a role. Therefore, locus of control dramatically affects the performance of a person. The results of the descriptive analysis show that when the locus of control is measured by indicators of ability, interest, effort, fate, luck, social environment, and the influence of others proves that locus of control can improve the managerial performance of the West Java Province OPD. This study's results demonstrate that a match between locus of control and budget participation cannot describe the organizational performance of the OPD of West Java Province. This is because the work situation in the OPD of West Java Province only sometimes has a stressful and risky operational situation, so it only sometimes requires a public manager to have an exemplary locus of control in preparing the budget. The results of this study support the research (Susmitha & Suartana, 2016), finding that locus of power cannot moderate the relationship between budget participation and performance.

The results showed that if the interaction of organizational commitment and locus of control variables increases, the managerial performance of the West Java Province OPD will tend to grow. The results of this study support the Theory of Planned Behavior (TPB), which

states that the intention to perform behavior depends on a person's tendency to choose to do or not to do. Organizational commitment is defined as a combination of attitude and behavior. Organizational commitment is a drive from within an individual to do something to support the organization's success through its goals and prioritize the organization's interests over its interests. In this view, individuals with high commitment will prioritize the interests of their organization over their personal or group interests. Commitment will make the organization more productive and profitable. Achieving organizational goals is essential for individuals with high organizational commitment (Risa, 2015). Someone with an internal locus of control will see the world as something that can be predicted and predicted, and individual behavior plays a role in it. Meanwhile, individuals with an external locus of control will view the world as something that cannot be predicted and achieve goals, so individual behavior will not have a role. Therefore, locus of control dramatically affects the performance of a person. The results of the descriptive analysis in this study show that if the locus of control is measured by indicators of ability, interest, effort, fate, luck, social environment, and the influence of others can improve the managerial performance of the West Java Province OPD. The results of this study prove that the existence of a match between locus of control and organizational commitment can describe the performance of the West Java Provincial OPD because the internal locus of control factor owned by managers makes them have high confidence in taking actions and decisions which will significantly affect their organizational commitment to work by the interests of society not based on personal or group interests to affect managerial performance. The results of this study do not support the research results (Widyawati & Sari, 2017), which found that locus of control has a negative and significant effect in moderating the relationship between organizational commitment and managerial performance.

Conclusions

The findings highlight the importance of actively involving managers in the budgeting process, fostering organizational commitment, and considering the interaction between these factors to improve managerial performance. This study provides empirical evidence supporting the positive impact of budgetary involvement on managerial performance. Active participation of managers in the budgeting process is proven to improve the performance of local governments in West Java Province. It is suggested that involving local government officials in the budgeting process can be a strategy to improve administrative performance. Organizational commitment has a statistically significant and positive influence on the managerial performance of the West Java Provincial Local Government. Corporate obligations, such as affective commitment, continuance commitment, and normative commitment, were found to improve executive performance by aligning individual attitudes and behaviors with organizational goals. This study explored the interaction between locus of control and budget participation but found no substantial moderating effect on managerial

performance. Contrary to the Theory of Planned Behaviour, which states that behavior depends on control over one's actions, this study revealed that locus of power does not significantly influence the relationship between budget participation and the performance of West Java Provincial Local Government.

This study shows that when organizational commitment and locus of control variables interact positively, they contribute to higher managerial performance. This research aligns with the Theory of Planned Behavior, which indicates that the intention to perform a behavior depends on the individual's tendency to choose a particular course of action. The combination of high organizational commitment and internal locus of control increases individual confidence in making decisions that benefit organizational interests over personal or group interests, thus positively influencing managerial performance. This study provides valuable insights into budgetary involvement, organizational commitment, locus of control, and managerial performance in the West Java Governor's Office.

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