

# The Effect of Teamwork and Budget Goal Clarity on Managerial Performance That Implicates on Regional Working Unit (SKPK) Performances of Sabang Municipality

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**Abstract.** This study aims to examine the effect of teamwork and clarity of the budget goal on managerial performance which has implications on the performance of district working units (Satuan Kerja Perangkat Kabupaten/SKPK) in the municipality of Sabang, Aceh, Indonesia, both simultaneously and partially. The population of this study comprises of district working units in Sabang municipality as many as 34 SKPK. The hypotheses were tested based on the primary data sources in the form of questionnaires which were distributed to heads of 34 SKPK. The data were analyzed using path analysis. The results showed that teamwork and clarity of budget goal had an effect on the managerial performance of SKPK in the Sabang municipality, both simultaneously and partially. Furthermore, teamwork, budget goal clarity and managerial performance simultaneously and partially influence the SKPK performance of the Sabang Municipality. Furthermore, the test performed using mediation variables showed that managerial performance partially mediates the effect of teamwork and clarity of the budget goal on SKPK performance in the Sabang Municipality..

**Keywords:** *Teamwork, Budget Goal Clarity, Managerial Performance and SKPK Performance (Organization)*

## 1 Introduction

The main objective of implementing regional autonomy is to improve public services and advance the regional economy. The implementation of regional autonomy encompasses three main purposes, 1) improving the quality and quantity of services and welfare of the people, 2) creating efficiency and effectiveness of regional resource management, and 3) empowering and creating space for people to participate in the development process [1]. The performance conditions of local governments throughout Indonesia are still far from expectations, this is evident based on the results of the previous study stated that the national average performance of governance of all local governments only reached a value of 5.70 from the maximum value of 10 [2]. As a result, the demands from the community towards the government are intensely carried out, which aims at making the government have a good performance in carrying out its duties and responsibilities as an embodiment of regional autonomy.

Mahsun [3] highlights that "performance is the ability of work shown by work result". In the Regulation of the Minister of Home Affairs (PERMENDAGRI) Number 21 the Year 2011 article 1 paragraph, 37 stated that performance is the output or outcome of activities that will or have been achieved in connection with the use of the budget with measurable quality and quantity [4].

The good or bad performance of the local government is due to the performance of the SKPK. SKPK performance can be influenced by managerial performance, teamwork, and clarity of budget goal. The managerial role is very important in government organizations, in carrying out SKPK activities. The research results of Rediono & Ujianto [5] indicate that improvement in organizational performance is strongly influenced by managerial performance.

Furthermore, Mahmudi [6] elaborates that teamwork is basically a combination of individual performance in teams, individual performance and team performance will affect overall organizational performance. Some research results show that teamwork has a positive and significant influence on organizational performance [5], [7].

In the context of local government, the clarity of the budget objectives has implications for performance, to prepare a budget in accordance with the objectives of government institutions [8]. In the research conducted by

Emilia, Abdillah, & Abdullah [9], it was found that clarity of budget goals had a significant effect on SKPD performance.

In addition to influencing SKPK performance, teamwork and clarity of budget goals are also expected to affect managerial performance. Balance theory states that teamwork is directly related to the performance of managers [10]. The theory is supported by the results of research by Rediono & Ujianto[5], Zincirkiran [7] stating that teamwork influences managerial performance. Managerial performance can also be influenced by the clarity of budget goals, as stated by Kenis [11], that managers react positively and are relatively very strong to improve the clarity of budget goals. The results of previous research[8], [9], [12], [13] shows that the clarity of budget goals has a positive effect on managerial performance.

Based on the above background, this study aims to examine the effect of teamwork and clarity of the budget goal on managerial performance which has implications for the regional working unit (SKPK) performance on the Sabang Municipality, both simultaneously and partially.

## **2 Literature Review**

### **2.1 SKPK Performance**

Performance is a description of the level of achievement of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization contained in the formulation of a strategic scheme (strategic planning) of an organization [14]. In PP No. 58 of 2005 Article 1 paragraph 35 states "performance is the output or outcome of activities /programs that will be or has been achieved in connection with the use of the budget with measurable quantity and quality" [15].

In addition, [1] emphasized that the measurement of public sector performance is carried out to fulfill three objectives. First, the measurement of public sector performance aims to help improving government performance that focuses on the goals and objectives of the work unit program. This can ultimately improve the efficiency and effectiveness of public sector organizations in providing public services. Second, measures of public sector performance are used to resources allocation and decision making purposes. Third, a measure of public sector performance is intended to realize public accountability and improve institutional communication in public sector organizations in providing public services.

### **2.2 The Effect of Teamwork on Managerial Performance**

Good teamwork must be founded on a strong moral and ethical foundation. This moral and ethical foundation must be the integrity of the team in contributing to the organization [16]. Meidiyana, Rutiyaningsih, & Immanuela [17] in their research about the application of TQM found that teamwork had a significant effect on managerial performance. Some studies [5], [7], [10] conclude that teamwork influences managerial performance. Based on this explanation, it can be stated that teamwork has an effect on SKPK managerial performance.

### **2.3 The Effect of Budget Goal Clarity on Managerial Performance**

Clarity of budget goals is the extent to which the objectives of the budget are clearly defined and flexible with the aim that the budget can be understood by people who are responsible for achieving these goals [11]. Furthermore, Kenis [11] states that "the budget is not only a tool for planning and controlling costs and income within the organization, but also as managerial budget to coordinate, communicate and evaluate performance and motivate subordinates." towards managerial performance. This is supported by the results of previous research [8], [9], [12], [13], which highlight that clarity of budget goal has a positive effect on managerial performance.

### **2.4 The Effect of Teamwork on SKPK Performance**

According to Robbins & Timothy [18], teamwork is a group whose individual efforts produce higher performance than the number of individual inputs. Based on this relationship, it is explained that effective teamwork is teamwork that has the same goal, high enthusiasm, clear roles and responsibilities, effective communication, political resolution, shared power, expertise, appreciation, positive attitudes and thoughts, and evaluation [19]. Teamwork is very important for the division of tasks within the organization so that planned programs or activities can be completed on time and subsequently improve organizational performance. The

results of the research by Rediono & Ujjianto [5] demonstrated that teamwork has a positive and significant influence on organizational performance. Zincirkiran [7] also signified that there is a positive relationship between teamwork and organizational performance. Based on the above description, it can be stated that teamwork has an effect on the performance of SKPK.

### 2.5 The Effect of Teamwork on SKPK Performance Mediated by Managerial Performance

Managerial is the process of influencing the behavior of others to take steps or actions towards a common goal [20]. In forming an effective teamwork to achieve organizational goals, leadership or managerial is needed to provide focus and direction. Therefore it can be illuminated that managerial performance can mediate the effect of teamwork on SKPK performance. This is supported by Rediono & Ujjianto [5] stating that teamwork has an effect both directly and indirectly on organizational performance through managerial performance variables.

### 2.6 The Effect of Budget Goal Clarity on SKPK Performance Mediated by Managerial Performance

From a managerial point of view, a budget is a management tool for a government entity or public sector agency. To ensure that the budget prepared reflects precisely as an activity expressed in numbers as an effort to deliver the goals, mission, and objectives of a government organization. Aside from being a budget management tool, it is also an activity control tool [21].

It is clear that a managerial role is significant in directing budget targets to improve organizational performance. Kenis [11] suggests that managers give positive and very strong reactions to improve the clarity of budget goals. As a consequence, the clarity of budget goals has a positive effect on organizational performance. Thus it can be stated that managerial performance mediates the effect of clarity of budget goals on SKPK performance.

## 3 Research Methods

This research is hypothesis testing and causality type of study because besides measuring the strength of the relationship between two or more variables, this study also shows the direction of the relationship between independent variables and dependent variables. Based on the environmental conditions, this study utilizes field experiments with moderate levels of intervention but still in a natural environment (not manipulated). The time used in data collection is a one-short study with an organizational analysis unit, known as District Working Unit (SKPK) within the Sabang Municipality, which amounts to 34 SKPK consisting of agencies, departments, and offices. Meanwhile, the respondents in this study were the Heads of respective SKPK.

This study uses the census method because the entire population is used as a unit of research analysis. This study utilizes primary data in the form of questionnaires, which were given directly to the intended respondents.

### 3.1 Operationalization of Variables

This study uses three variables, 1) the dependent variable, namely the performance of SKPK (Z), 2) intervening/mediator variable, namely managerial performance (Y), and 3) independent variables which consist of teamwork (X1) and budget goal clarity (X2). Operationalization of the variables used in this study is as follow:

**Table 1.** Operationalization of Variable

Variable	Definition	Indicator	Scale
Dependent Variable: SKPK Performance(Z)	The description of the level of achievement of the goals or objectives of government agencies as a description of the vision, mission and strategies of government agencies that indicate the level of success and failure in the implementation of activities in accordance with the programs and stipulated policies [22].	1. Input 2. Output 3. Result	Interval

Intervening Variable: Managerial Performance (Y)	Managerial performance is the performance of individuals in managerial activities such as planning, investigation, coordination, evaluation, supervision and staffing arrangements, negotiation and representation [23].	1. Planning 2. Investigation 3. Coordination 4. Evaluation 5. Supervision 6. Staffing 7. Negotiation 8. Representation	Interval
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<b>Independent Variable:</b> Teamwork (X1)	Group of individuals with specific expertise who work together and interact to achieve common goals (Ilyas, 2006:1).	1. Leadership 2. Communication 3. Motivation 4. Feedback	Interval
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<b>Independent Variable:</b> Budget Goal Clarity (X2)	Budget goal clarity is the extent to which the budget goals are clearly and specifically set with the aim that the budget can be understood by people who are responsible for achieving these goals [11].	1. Goal 2. Performance 3. Standard 4. Durations 5. Priority Target 6. Level of Difficulty 7. Coordination	Interval
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### 3.2 Data Analysis

Data analysis was performed using path analysis which is a method that analyzes the pattern of relationships between variables [25]. Questionnaires that were filled up by the respondents were processed using SPSS version 21. Then the data quality test is carried out, namely validity and reliability test, classic assumption test, and correlation test.

According to Baron & Kenny [26], a variable functions as a mediator when fulfilling the following conditions: (a) Variable variations in the independent variables significantly account for variations in the presumed mediator, (b) variations in the mediator, significant accounts for variations in the dependent variable, and (c) when Paths a and b are controlled, a significant number between the independent and dependent variables is significant, with the strongest demonstration of mediation occurring when Path c is zero. We may envisage a continuum. When Path is reduced to zero, we have strong evidence for a single, dominant mediator.

There are two possibilities that occur from the results of tests put forward by Preacher & Hayes [27], namely: 1) Perfect or full mediation, meaning that the independent variable does not have an influence on the dependent variable after entering the mediator variable, 2) Partially Mediation, meaning the influence of independent variables the dependent variable decreases but is not zero after entering the mediator variable.

The design of this research hypothesis testing, as in the following figure:

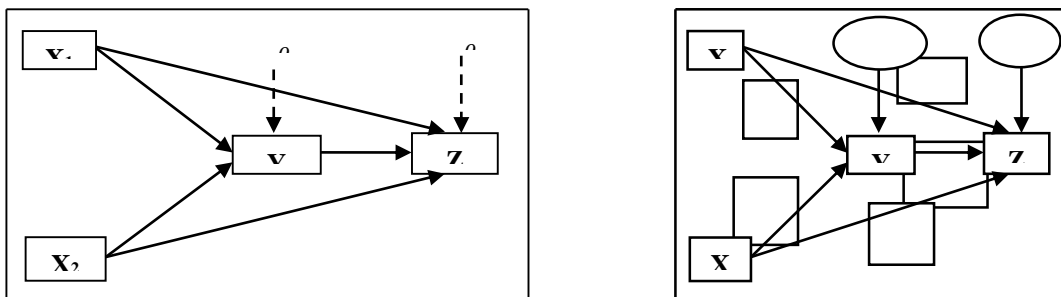


Figure 1. Design of Hypothesis Testing

The substructure models I and II can be formulated as follows:

$$Y = P_1X_1 + P_2X_2 + \varepsilon_1 \dots\dots\dots (I)$$

$$Z = P_3X_1 + P_4X_2 + P_5Y + \varepsilon_2 \dots\dots\dots (II)$$

Explanation:

Y : Managerial Performance

Z : SKPK Performance

X<sub>1</sub> : Teamwork

X<sub>2</sub> : Budget Goal Clarity

ρ : Path Coefficient

ρ<sub>ε1</sub>: Other Variables that affect Y

ρ<sub>ε2</sub>: Other Variables that affect Z

#### 4 Results and Discussion

The test results based on path coefficients show that all path coefficients of independent variables, intervening, and dependent is not equal to zero. This finding indicates that all hypotheses in this study are acceptable. The research path equation is as follows:

**Figure 2. Scheme of Research Results**

$$Y = 0,502X_1 + 0,419X_2 + 0,457\varepsilon_1$$

$$Z = 0,144X_1 + 0,448X_2 + 0,407Y + 0,302\varepsilon_2$$

##### 4.1 The Effect of Teamwork and Budget Target Clarity on Managerial Performance at SKPK

The results of hypothesis testing indicate that teamwork and clarity of budget targets simultaneously influence managerial performance in the Sabang Municipality environment. This means that the high/low managerial performance can be influenced simultaneously by the work team and the clarity of the budget goals. Simultaneously, the magnitude of the effect of teamwork and the clarity of the budget target on managerial performance in SKPK in the Sabang Municipality environment is 79.1%, the remaining 20.9% is influenced by other factors not included in this research model. The simultaneous effect can be said to be a very strong influence.

**Table 2.** Strong Category Effect of Sub-structure I

No.	Variable	Path Coefficient	Effect			Explanation (Bugin, 2011, p.194)
			Direct	Indirect	Total	
1.	X <sub>1</sub> to Y	0,502	0,252	-	0,252	Strong effect
2.	X <sub>2</sub> to Y	0,419	0,176	-	0,176	Moderate effect
3.	X <sub>1</sub> to Y through X <sub>2</sub>	0,865*)	-	2(0,502x 0,419x 0,865)	0,363	Very strong effect
Simultaneous Effect					0,791	Very strong effect
Effect of Other Variables (ε <sub>1</sub> )					0,209	

#### 4.2 The Effect of Teamwork on Managerial Performance at SKPK

The results of hypothesis testing indicate that teamwork has an effect on managerial performance in SKPK within the Sabang Municipality. The path coefficient is 0.502 and has a positive direction, meaning that if teamwork goes up one unit then managerial performance will increase by 0.502 units at the interval scale. That is, the high/low managerial performance is influenced by the teamwork built by SKPK. The magnitude of the influence of teamwork on managerial performance is 25.2% which is categorized as a strong effect.

The results of this study are in line with the results of previous research [5], [7], [10], [17] which shows that teamwork has a positive effect on managerial performance. Thus it can be concluded that in implementing the SKPK activity program there must be teamwork, good teamwork can improve managerial performance in the SKPK in the Sabang Municipality.

#### 4.3 The Effect of Budget Goal Clarity on Managerial Performance at SKPK

The results of hypothesis testing indicate that the clarity of the budget goal influences managerial performance in the SKPK of the Municipality of Sabang. The path coefficient of 0.419 and positive direction means that if the clarity of the budget goal rises by one unit, managerial performance will increase by 0.419 units at the interval scale. This means that managerial performance is effected by the budget goal clarity for each SKPK. The magnitude of the effect of the clarity of the budget goal on managerial performance in the SKPK of the Sabang Municipality is 17.6%. The effect of budget goal clarity on managerial performance can be said to have a moderate effect.

The results of this study are in accordance with the results of previous studies [8], [9], [12], [13] which states that the clarity of budget targets has a positive effect on managerial performance. Thus it can be concluded that improving managerial performance in each SKPK within the Sabang Municipality can be done by setting a clear budget goal.

#### 4.4 The Effects of Teamwork, Budget Goal Clarity, and Managerial Performance on SKPK Performance

**Table 3.** Strong Category Effect of Sub-structure II

No.	Variable	Path Coefficient	Effect			Explanation (Bugin, 2011, p.194)
			Direct	Indirect	Total	
1.	X <sub>1</sub> to Z	0,144	0,020	-	0,020	Weak Effect
2.	X <sub>2</sub> to Z	0,448	0,200	-	0,200	Moderate Effect
3.	Y to Z	0,407	0,166	-	0,166	Moderate Effect
4.	X <sub>1</sub> to Z through X <sub>2</sub>	0,865*)	-	2(0,144 x 0,448 x 0,865)	0,111	Moderate Effect
5.	X <sub>1</sub> to Z through Y	0,864*)	-	2(0,144 x 0,407 x 0,864)	0,101	Moderate Effect
6.	X <sub>2</sub> to Z through Y	0,853*)	-	2(0,448 x 0,407 x 0,853)	0,311	Strong Effect

Simultaneous Effect	0,909	Very Strong Effect
Effect of Other Variables ( $\epsilon_2$ )	0,091	

The results of testing the hypothesis of the substructure II equation show that teamwork, clarity of budget goals, and managerial performance simultaneously affect the performance of SKPK. The magnitude of the effect is 90.9% while the remaining 9.1% is influenced by other factors that are not included in this research model. The simultaneous effect can be said to have a very strong influence.

#### 4.5 The Effect of Teamwork on SKPK Performance

The results of hypothesis testing on the substructure II equation show that teamwork has an effect on the performance of SKPK in the Sabang Municipality environment. The path coefficient of 0.144 and the positive direction means that if teamwork increases by one unit, the SKPK performance will increase by 0.144 units at the interval scale. This means that the high/low performance of SKPK is influenced by the work of the team formed by each SKPK. The magnitude of the effect of teamwork on SKPK performance is 2%. The influence of teamwork on SKPK performance can be said to have a weak influence. This can be interpreted that teamwork is still weak in positively influencing SKPK performance of the Sabang Municipality. The results of this study support the results of research by Rediono & Ujjianto [5] which show that teamwork has a positive influence on organizational performance.

#### 4.6 The Effect of Budget Goal Clarity on SKPK Performance

The results of the hypothesis testing of the substructure II equation show that the clarity of the budget goals influences the SKPK performance in the Sabang Municipality environment. The path coefficient of 0.448 and positive direction means that if the clarity of the budget goals rises by one unit, the SKPK performance will increase by 0.448 units at the interval scale. This means that the high/low SKPK performance in the Sabang Municipality can be influenced by the clarity of the budget goals in each work unit. The magnitude of the effect of the clarity of the budget goals on the performance of SKPK in the Municipality of Sabang is 20%. The effect of the clarity of the budget goals on SKPK performance can be said to have a moderate effect.

The results of this study are in accordance with the results of previous studies [9], [24] which showed that the clarity of the budget goals had a positive effect on SKPK performance. Research by Kenis [11] also found that budget goal clarity had a positive effect on performance.

#### 4.7 The Effect of Managerial Performance on SKPK Performance

The results of the hypothesis testing of the Structure II equation show that managerial performance has an effect on the SKPK performance in the Sabang Municipality. The path coefficient of 0.407 and positive direction means that if managerial performance rises by one unit the SKPK performance will increase by 0.407 units at the interval scale. This means that the high/low performance of SKPK is influenced by the managerial performance of the Sabang Municipality SKPK itself. The magnitude of the influence of managerial performance on SKPK performance in the Sabang Municipality is 16.6%. The effect of managerial performance on SKPK performance can be said to have a moderate influence. This is in accordance with the

results of previous studies conducted by Rediono & Ujianto [5] stating that to improve organizational performance is strongly affected by managerial performance.

#### 4.8 Managerial Performance Mediates The Effect of Teamwork on SKPK Performance

**Table 4.** Mediation Test Results

Regression	Coefficient X <sub>1</sub>	Coefficient X <sub>2</sub>	Explanation
II	0,348	0,618	Mediation applies (Baron dan Kenny, 1986)
III	0,144	0,448	

Explanation:

- Regression II is a regression of the effect of independent variables (X1 and X2) on the dependent variable (Z) without intervening variables (Y).
- Regression III is a regression of the effect of independent variables (X1 and X2) and intervening variables (Y) on the dependent variable (Z).

The results of hypothesis testing indicate that the direct effect of teamwork variables on the SKPK performance variable is 0.348. After entering managerial performance variables as mediator variables, the regression coefficient value of teamwork variables is reduced but ( $\neq 0$ ) that is equal to 0.144, so that it can be stated that there is partial mediation. This means that managerial performance partially mediates the effect of teamwork on SKPK performance on the Sabang Municipality.

This condition, known as partial mediation, means that teamwork can directly influence SKPK performance and also teamwork can influence SKPK's performance mediated by the performance of the serial number on SKPK in the Sabang Municipality. The results of this research are in line with the research of Rediono & Ujianto [5] which states that managerial performance mediates the effect of teamwork on organizational performance.

#### 4.9 Managerial Performance Mediates the effect of Budget Goal Clarity on SKPK Performance

The results of hypothesis testing indicate that the direct effect of the budget goal clarity variable on the SKPK performance variable is 0.618. After entering managerial performance as a mediator variable, the regression coefficient variable budget goal clarity will be reduced but ( $\neq 0$ ) that is equal to 0.448, so that it can be declared partial mediation. This means that managerial performance partially mediates the influence of the clarity of the budget target on SKPK performance on the Sabang Municipality. This condition, called the partial mediation, means that the clarity of the budget goal can be directly or indirectly through managerial performance affecting the performance of the SKPK in the Sabang Municipality.

### 5 Conclusion

The results of this research indicated that teamwork and budget goal clarity simultaneously or partially affect managerial performance. Additionally, teamwork, budget goal clarity, and



managerial performance simultaneously or partially influence the performance of SKPK. This study also found that managerial performance partially mediates the influence of teamwork and budget goal clarity on SKPK performance in the Sabang Municipality. The Sabang Municipality needs to build solid teamwork on each SKPK, the budget goal in the SKPK must be clear and in detail so that the performance target is easily achieved, in appointing the SKPK head must consider managerial capabilities, because managerial capabilities play a significant role in improving SKPK performance.

To further strengthen the findings of this study, future research may utilize more than primary data in the form of questionnaires by possibly undertaking direct interviews not only with one respondent in the study in one SKPK but also with employees who understand well the problem under study. Furthermore, it is recommended to expand the scope of the study by adding other relevant variables beyond the variables used in this study.

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