

Analysis of Budgetary Participation, Budget Target Clarity and Budgetary Function on SKPK Managerial Performance of Aceh Jaya District Government

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Abstract. The purpose of this study is to find out budgetary participation, budget target clarity and budgetary functions on SKPK Managerial performance of Aceh Jaya District Government. The analysis model in this study is to use measurement tools of multiple linear regression. The results show that budgeting participation, budget target clarity, and budgetary functions simultaneously have a significant influence on SKPK Managerial performance of Aceh Jaya District Government. Budgetary participation, budget target clarity, and budgetary functions partially also significantly influence on SKPK Managerial performance of Aceh Jaya District Government. Budgetary participation, budget target clarity, and budgetary functions can influence on SKPK Managerial performance of Aceh Jaya District Government.

Keywords: *Budgetary Participation, Budget Target Clarity and Budgetary Function on Managerial Performance*

1 Introduction

The budget system of regional government performance-based is required to include indicators that will be a reference in improving performance so that what is expected from the implementation of this budget can be achieved. The indicators that guide the implementation of this budget are input indicators, output indicators, and outcomes. The results of the three indicators which are listed must be measurable rather than how much money has been spent but based on the performance that has been produced, as it is explained in PP number 58 in 2005 concerning Regional Financial Management that the budget with a performance approach is a budget system that prioritizes efforts to achieve work results or output of the specified cost allocation or input.

Performance is basically the work result of quality and quantity that an employee achieves in carrying out his duties according to the responsibilities which are given to him. In this case, employees can learn how much they perform through the means of information such as good comments from work partners. However, performance assessment refers to a formal and structured system that measures, assesses and influences traits that are related to work behavior and results including the level of absence. The focus of performance assessment is to find out how productive an employee is and whether he can perform more effectively in the future.

To find out the performance of Aceh Jaya District Government in the last five periods which is seen from the use of the budget can be seen in Table 1.

Table 1. The Performance of Aceh Jaya District Government in the Period of 2012-2016

Year	Target	Realization	Performance
2012	1,110,496,000,000	1,000,615,560,017.91	0.90
2013	1,245,963,000,000	1,009,543,796,484.99	0.81
2014	1,444,028,000,000	1,018,798,795,197.66	0.71
2015	1,632,124,211,100	1,315,624,256,147.24	0.81
2016	1,924,365,147,000	1,521,654,214,654.06	0.79
Average			0.832

Source: BPS (2017)

Table 1 shows the performance of Aceh Jaya District Government during the period of 2012-2016, from 2012 the average performance is 0.9 and in 2013 it drops to 0.81 until 2014 it continues to decline to 0.71 and in 2016 it is at 0.79. Based on this phenomenon, it can be explained that the performance of Aceh Jaya District Government which is seen from the realization in the budget of 2010-2016 has decreased.

There are factors that influence performance, including budgetary participation. Budgetary participation is a budgeting approach that focuses on efforts to increase employee motivation in achieving organizational goals. The concept of budgeting has developed rapidly in the private sector (business), but it is not the same in the public sector. In the public sector, budgetary participation does not have an established system yet so that its implementation is not optimal yet. Budget is a plan for future actions to achieve organizational goals. In private sector organizations (business), the purpose is intended to seek profit (profit oriented), while in public sector/non-business organizations, it is not (non-profit oriented). Because of the different purpose, the work plan that is arranged is also different. Thus, the approach to budgeting in both types of organizations is also different [1]–[5]. On the other hand, it is found the opposite results such as the studies [6]–[8], and several other studies that find budgetary participation is not related to organizational performance.

Another factor that also influences performance is budget target clarity. Budget target clarity shows the extent of budget targets that are stated specifically and clearly, and it is understood by anyone who is responsible. Kennis [2] finds that managers give positive reactions and are relatively very strong to improve budget target clarity. Top management can improve job satisfaction, reduce work tension, and improve budgets which are associated with attitudes, budget performance, and cost efficiency of lower-level managers to significantly improve the clarity and firmness of their budget targets.

Locke [2] shows that the relationship between budget target clarity has a significant influence on SKPK performance. This is supported by the research which is conducted by Kennis[2] on the influence of budget goal characteristics on attitudes and performance for 169 department managers at the factory level who have budget responsibilities. The results show that budgetary participation and budget target clarity tend to have a positive and significant influence on the attitudes of managers related to work and budget. Participation and clarity of targets, then, are known to have a significant influence on the budget performance of managers.

Aceh Jaya District as a newly formed District requires good management in advancing its region, especially in terms of the formation of activities and programs in the purpose of a budget.

Participation in budgeting will be very much needed from the community and the people who are involved, both in terms of giving ideas or others so that the networking which is done can be in accordance with the wishes of the community. Budget target clarity must also be considered, it is the understanding that shows the extent to which budget targets are stated to be more specific and clear. After the budget has been planned, there must be feedback in the form of a report on the realization of the budget that has been achieved. The level of difficulty and evaluation of the budget must also be done in order to create effective and efficient budget targets. The problems which are related to performance have become the focus of many researchers, especially in the behavioral accounting domain. These studies are carried out by Kennis [2], Brownell & McInnes [4], and Indriantoro [9]. Several other researchers who examine the budget by adopting a contingency approach are Brownell [3], Subramaniam & Mia [10], and Chong & Chong [11].

2 Literature Study

2.1 Understanding of Performance

Prawirosentono [12] mentions performance is the work result that can be achieved by a person or group of people in an organization, according to their respective responsibilities and authorities in an effort to achieve organizational goals. There is a close relationship between individual performance and organizational performance, in other words, if employee performance is good then it is possible that organizational performance is also good. On the other hand, Mulyadi [13] says that performance is the level of achievement from the implementation of activity in realizing targeted goals.

As'ad [14] writes that job performance or business performance is the result which is achieved by someone according to the size that applies to the respective work, as a level which employees meet/achieve specified work requirements. According to Dessler [15], performance analysis is to verify that there is a decline in performance and it determines whether the decline should be improved through training or other means.

2.2 Budgetary function

Management functions consist of functions of planning, implementation, and supervision. So does budgetary function. This is because the budget is a management tool in carrying out its functions. The following are some of the budgetary functions[16]:

a. Planning function

Budget is a written plan that requires careful thinking and will give a more realistic picture of the unit and money.

b. Implementation function

Budget is a guideline in carrying out work so that the work can be done in harmony in achieving goals

c. Supervision function

A budget is a monitoring tool that serves as an evaluation of the work implementation. The implementers are by:

1. Comparing the realization with the plan
2. Making corrective actions if it is necessary

Mokoginta [17] budgeting can be seen from several functions:

1. Political Instruments, budget is one of the formal instruments that embody executive bids (bargain) with the demands of public needs which are represented by the legislature.
2. Fiscal Policy Instruments, by changing priorities for the number of allocated funds, the budget can be used to encourage the provision of facilities and coordinate the economic activities of the community in order to accelerate economic growth and even the result distribution.
3. Planning Instruments, in the budget, it is stated the goals to be achieved, costs and results which is expected from each activity in each work unit.
4. Control Instruments, in the budget, it contains plans for real income and expenditure for each work unit.

2.3 Budgetary Participation

Budgetary participation is the involvement and influence of individuals (managers) in determining and planning financial activities in their divisions or departments [2]. Franklin & Ebdon [18] argues that budgetary participation shows the extent of participation for regional government apparatus in understanding the proposed budget by their work units and the influence from the central goals of their budgeting accountability. On the other hand, Franklin & Ebdon [18] find input mechanisms of citizens have a direct influence on budget decisions.

Maryanti [1] finds that budgetary participation does not have an influence on behavior, attitudes, and performance. It shows that behavior, attitudes, and performance of regional government apparatus are not influenced by budgetary participation both in preparing budget proposals, in implementing budget and in budget accountability.

2.4 Budgetary Target Clarity

Budget target clarity shows the extent of budget goals that are stated specifically and clearly, and it is understood by anyone who is responsible. Kennis[2] finds that managers give positive reactions and are relatively very strong to improve budget target clarity. Top management can improve job satisfaction, reduce work tension, and improve budgets that are associated with attitudes, budget performance, and cost efficiency of lower-level managers to significantly improve the clarity and firmness of their budget goals.

Maryanti [1] finds that regional government apparatus could find out the results of their efforts through effective evaluations to find out the budget target clarity which they have made and they are satisfied that is beneficial to the interests of the community.

2.5 Framework

2.5.1 The Influence Budgetary

Budgetary participation is one of the independent variables that is thought to influence managerial performance in an organization. Alfar [19] in his research states that there is a significant influence of budgetary participation on managerial performance both directly and through intervening variables. [20] states that there are a positive and significant influence of budgetary participation on managerial performance. Manurung [21] also argues that there is an influence of budgetary participation in managerial performance.

2.5.2 The Influence Budgetary

Budget target clarity shows the extent of budget targets that are stated specifically, clearly, and understood by anyone who is responsible. Maryanti[1] finds that regional government apparatus could find out the results of their efforts through effective evaluations to find out budget target clarity which they have made and they are satisfied that it is beneficial to the interests of the community. Syahputra[22] research results, budget target clarity significantly influence the performance of the government. This shows that the characteristics of the overall budget targets have a strong influence on government performance in the budget plan.

Regional budgets must be a benchmark for expected performance so that regional planning must be able to clearly describe performance targets. According to Munawar [23] budget target 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 the budget goals. Therefore, the target of the regional budget must be stated clearly, specifically and can be understood by those who are responsible for compiling and implementing budget activities. Putra [24] and Solina [25] budget target clarity has a significant positive influence on the managerial performance of the Regional Work Unit/SKPD.

2.5.3 The Influence Budgetary

In accordance with its function, budgetary functions as a tool for planning, implementation, and supervision, therefore budgetary function plays a role and influences on performance. Maryanti [1] in her research states that budgetary functions have a positive influence on performance. It means that the better the budgetary function, the higher the performance and conversely the lower the budgetary function, the lower the performance. Another study which is conducted by Yusfaningrum & Ghozali [26] find that there is a positive and significant relation between budgetary functions and managerial performance, the higher the budgetary function, the higher the managerial performance of the company. Therefore budgetary function is a top priority by every institution to improve performance. Based on the opinion above, it can be concluded that budgeting function has a significant and positive influence on performance.

The schematic framework in this study can be seen in Figure 1.

2.6 Hypothesis

The hypothesis is a temporary assumption that will be verified in a study. Based on the framework that has been stated before, a statistical hypothesis can be stated:

Ha1: Budgetary participation, budget target clarity, and budgetary functions have a significant influence on SKPK managerial performance of Aceh Jaya District Government.

Ha2: Budgetary participation has a significant and positive influence on SKPK managerial performance of Aceh Jaya District Government.

Ha3: Budget target clarity has a significant and positive influence on SKPK managerial performance of Aceh Jaya District Government.

Ha4: Budget functions have a significant and positive influence on SKPK managerial performance of Aceh Jaya District Government.

3 Research Methods

To see the influence of budgetary participation, budget target clarity and budgetary functions on SKPK managerial performance of Aceh Jaya District Government, it is carried out by using measurement tools of multiple linear regressions. Mathematically the measurement tools of multiple linear regressions are formulated as follows Gujarati & Porter [27]:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

of which:

- Y = SKPK Managerial Performance
- α = Constanta
- β_1 = Coefficient of budgetary participation
- β_2 = Coefficient of budget target clarity
- β_3 = Coefficient of budgetary functions
- X1 = Variable of budgetary participation
- X2 = Variable of budget target clarity
- X3 = Variable of budgetary functions
- e = error terms

4 Results And Discussion

4.1 Results of Estimation

To find out the influence of budgetary participation, budget target clarity and budgetary functions on SKPK Managerial Performance of Aceh Jaya District Government, a Multiple Linear Regression is calculated, of which the final calculation results are obtained as the budgetary function in Table 2.

Table 2. The Result of Regression Calculation

Variable	Coefficients of Regression	T-Count	(Sig)
(Constant)	0.159	1.982	0.050
Budgetary participation	0.693	5.601	0.000
Budget target clarity	0.060	2.635	0.007
Budgetary functions	0.388	3.551	0.001

R-square : 0.967

R : 0.984

Source: Data Processing Result, (processed data, 2018)

From the research results, the equation is obtained $Y = 0.159 + 0.693 X_1 + 0.060 X_2 + 0.388 X_3$

Constants of 0.159 mean that if budgetary participation, budget target clarity, and budgetary functions are considered constant, the value of SKPK managerial performance of Aceh Jaya District Government reaches 0.159 percent.

The regression coefficient for budgetary participation is obtained at 0.693, which means that every change of 1 percent that occurs in budgetary participation will influence the increase in SKPK managerial performance of Aceh Jaya District Government by 0.693 percent, assuming budgetary functions and budget target clarity are considered constant.

The regression coefficient for budget target clarity is obtained at 0.060, which means that every change of 1 percent that occurs in budget target clarity will influence the increase in managerial performance of Aceh Jaya District Government SKPK by 0.060 percent, assuming budgetary functions and budgetary participation are considered constant.

Regression coefficients for budgetary functions are obtained at 0.388, which means that every change of 1 percent that occurs in budgetary functions will influence the increasing in SKPK managerial performance of Aceh Jaya District Government by 0.388 percent, assuming budgetary participation and budget target clarity are considered constant.

From the results of the above research, budgetary participation has the greatest regression coefficient. Then it can be concluded that budgetary participation has the greatest influence on SKPK managerial performance of Aceh Jaya District Government.

SKPK Managerial Performance of Aceh Jaya District Government is strongly influenced by budgetary participation, budget target clarity, and budgetary functions. It can be seen from the determinant coefficient value (R^2) of 0.967 which means budgetary participation, budget target clarity and budgetary functions can influence on SKPK managerial performance of Aceh District Government Jaya by 96.7 percent and the remaining 3.3 percent is influenced by other variables outside of this research model.

4.2 Hypothesis Testing

Simultaneous Testing (F Test)

Simultaneous tests are conducted to determine the influence of independent variables on dependent variables altogether. From the results of the study, it is obtained F_{count} value of 1239 with a probability value of 0.00 below 0.05, which means that budgetary participation, budget target clarity, and budgetary functions have a significant influence on SKPK Managerial performance of Aceh Jaya District Government.

Partial Hypothesis Testing Results (t-Test)

Verification in variables of budgetary participation, budget target clarity, and budgetary functions influence on SKPK managerial performance of Aceh Jaya District Government so that partial tests are carried out separately. The results obtained are as follows:

- For budgetary participation, the t_{count} value is 5.601 with a probability value of 0.00 below 0.05, which means that budgetary participation partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government.

- For budget target clarity, the t_{count} value is 2.635 with a probability value of 0.00 below 0.05, which means that budget target clarity partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government.

- For budgetary function, the t_{count} value is 3.551 with a probability value of 0.00 below 0.05, which means that budgetary participation partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government.

4.3 Discussion

The hypothesis testing is done to test the hypothesis formulation based on the regression analysis model that has been analyzed in this study with the aim of whether the test results are appropriate or not in accordance with the hypothesis formulation that has been formulated.

The Influence of Budgetary Participation on SKPK Managerial Performance of Aceh Jaya District Government

The results of this study indicate that budgetary participation partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government. This finding is in line with the research that is conducted by Alfar[19] who states that there is a significant influence of budgetary participation on managerial performance. Then also in accordance with the research which is conducted by Noor [20] and Manurung [21] who state that there is a positive and significant influence of budgetary participation on the performance of Government Apparatus, the higher the budgetary participation, the higher the performance, and conversely the lower the budgetary participation the lower the performance.

The results of this study are also in line with the research which is conducted by Arifin & Rohman [28] and Sawitri, Purnamawati, & Herawati [29] who states that there is a positive influence of budgetary participation on the performance of Government Apparatus. This means that the better the budgetary participation, the more managerial performance will be and the lower the budgetary participation will be, the lower the performance. Participation in budgetary participation will create an increasing performance. This identifies how important participation in budgetary participation is to create better performance.

The Influence of Budget Target Clarity on SKPK Managerial Performance of Aceh Jaya District Government

The results of this study indicate that budget target clarity partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government. This finding is in line with the research which is conducted by Syahputra [22], budget target clarity has a significant influence on government performance. This shows that the characteristics of the overall budget goals have a strong influence on government performance in the budget plan.

It is also in line with Munawar [23], budget target clarity is the extent to which the budget goals are clearly and specifically set with the aim that the budget can be understood by the person who is responsible for achieving budget goals. Therefore, the target of the regional budget must be stated clearly, specifically and can be understood by those who are responsible for compiling and implementing budget activities. Putra [24] and Solina [25], budget target clarity has a significant positive influence on the managerial performance of Regional Work Unit/SKPD.

The Influence of Budgetary Functions on SKPK Managerial Performance of Aceh Jaya District Government

The results of this study indicate that budgetary function partially has a significant influence on SKPK managerial performance of Aceh Jaya District Government, this finding is in line with the research which is conducted by Maryanti [1], that budgetary function has a positive influence on performance, meaning that the better the budgetary function the higher the performance and conversely the lower the budgetary function, the lower the performance. Other studies are also in line with those which are carried out by Yusfaningrum & Ghozali[26] find that there is a positive and significant relation between budgetary functions and managerial performance, the higher the budgetary function, the higher the managerial performance of the company. Therefore budgetary function is a top priority by every institution to improve performance. Based on the opinion above, it can be concluded that budgeting function has a significant and positive influence on performance.

5 Conclusion

1. There is the influence of budgetary participation, budget target clarity, and budgetary functions simultaneously on SKPK Managerial performance of Aceh Jaya District Government.
2. There is a positive and significant influence of budgetary participation on SKPK managerial performance of Aceh Jaya District Government.
3. There is a positive and significant influence of budgetary target participation on SKPK managerial performance of Aceh Jaya District Government.
4. There is a positive and significant influence of budgetary functions on SKPK managerial performance of Aceh Jaya District Government.

6 Suggestion

1. To improve SKPK managerial performance of Aceh Jaya District Government, the Apparatus leaders of Aceh Jaya District Government can continue to improve budgetary function, participation in budgeting and budgetary functions.
2. For further researchers, it is recommended to add various other variables outside of this research model to re-examine the performance of Aceh Jaya District Government Apparatus.
3. The variable that has the greatest influence on managerial performance is budgetary participation, therefore it is expected that the apparatus leader of Aceh Jaya District Government can maintain and increase participation in budgeting so that it can improve the performance of Aceh Jaya District Government Apparatus.

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