

The Effect of Budget Participation, Functional Supervision, Decentralization, and Public Accountability on Managerial Performance with Organizational Commitment as A Moderating Variable

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Abstract

The research aims to examine and describe the effect of the budget participation, functional supervision, decentralization, and public accountability on the managerial performance and organizational commitment in moderating the effect of the budget participation, functional supervision, decentralization, and public accountability on the managerial performance. This research was conducted at 29 Regional Work Units (SKPD) Bantaeng Regency. The research use the quantitative method. The research sample were 116 respondents using the purposive sampling technique. The data used were primary data obtained through distributing questionnaires. The data were analyzed using the Structural Equation Model (SEM) as the data analysis technique. The research result indicates that the budget participation, functional supervision, decentralization, and public accountability effect the managerial performance. The moderating effect shows that the organizational commitment moderates the effect of the budget participation and decentralization on the managerial performance, while the organizational commitment does not moderate the effect of the functional supervision and public accountability on the managerial performance.

Keywords: Budget Participation, Functional Supervision, Decentralization, Public Accountability, Managerial Performance, Organizational Commitment.

1. INTRODUCTION

The government is the largest public sector organization responsible for improving people's welfare, implementing sustainable development and social justice, carrying out functional aspects of government efficiently and effectively so that good governance can be realized. Government organizations in Indonesia consist of the central government, provincial governments and district / city governments. Public sector organizations must be able to use available resources efficiently and deliver effective results by periodically evaluating their managerial performance. This evaluation involves measuring performance based on predetermined indicators, identifying strengths and weaknesses, and developing action plans to improve managerial performance in the future. There are several factors that are thought to cause low local government performance, including a weak local financial management system (Irzan & Abdullah, 2018). The Ministry of State Apparatus Utilization and Bureaucratic Reform (PANRB) is one of the government

agencies in Indonesia responsible for developing and reforming administrative, management, and human resource policies in the public sector. The PANRB Ministry plays an important role in efforts to improve the efficiency, quality, and integrity of the state apparatus and bureaucratic reform in Indonesia. The goal is to create a government that is more responsive, accountable, and able to provide quality public services to the community.

In practice, the maturity of government agencies in managing performance through the implementation of the system varies. The Ministry of PANRB as the central government agency responsible for overseeing the quality of performance management implementation conducts evaluations to map the maturity of government agencies. This evaluation is conducted to all government agencies, both central and regional, every year. The results of the performance accountability evaluation in 2020 showed that there were still fewer government agencies that received a minimum rating of B (Good). Assessment B (Good) is the minimum value for the maturity of performance management of government agencies (Deputy for Bureaucratic Reform, Accountability and Supervision (menpan.go.id)).

Based on the letter issued by the Ministry of PANRB regarding the results of the evaluation of the performance accountability of government agencies in 2020-2022, there are still several weaknesses, including monitoring and evaluation of the achievement of performance targets set in the planning documents at the Regional Apparatus Organization (OPD) to the lowest level has not been running well. This condition causes the effectiveness of control in order to achieve performance is not optimal. In addition, there is a misalignment in the formulation of goals, objectives and performance indicators in the RPJMD, Regional Apparatus Organization Strategic Plan and performance agreement documents to the lowest level. This illustrates that regional performance has not been fully supported by the performance of the lower units and individuals in existing positions and the evaluation of internal performance public accountability has not provided specific quality recommendations to each OPD so that it has not been able to encourage performance improvement in the following year (Ministry of PANRB, 2021).

Factors that affect managerial performance include budget participation which is an important component of organizational planning, which contains plans for future activities and shows activities to achieve these goals. Budgeting is a fairly complex process for public sector organizations, including local governments (Tambunan, 2021). Public sector budgets have several main functions, namely as a planning tool, control tool, fiscal policy tool, political tool, coordination and communication tool, performance assessment tool, motivation tool, and public space creation tool. Furthermore, functional supervision also affects managerial performance. Functional supervision carried out by functional supervisory apparatus, both from the internal environment and from the external environment of government and development with the aim that government performance in development takes place in accordance with plans and applicable laws and regulations (Putra, 2018). Functional supervision is very important for local governments to minimize deviations from the objectives that have been planned and outlined in the regional revenue and expenditure budget.

Decentralization is also a factor that affects managerial performance. Decentralization in goal setting theory can have a significant impact on the way goals are set, implemented and achieved in an organization. Decentralization refers to the delegation of authority and responsibility to lower levels in the organizational structure. The level of delegation itself indicates the extent to which higher management allows lower management to make policies independently (Wijaya, 2021). Asrini's research (2017) states that public accountability can affect managerial performance. Rahmayati and Jamil (2019) define accountability as an obligation of the trustee to be responsible for the activities carried out, by presenting,

reporting and disclosing to interested parties and having the right to hold them accountable. According to Rivito & Mulyani (2019), organizational commitment is an indicator of the alignment of local governments to their employees to maintain membership in an organization. The high and low commitment of employees to the organization where they work determines the performance that the organization will achieve. Lower managers who have high organizational commitment will provide accurate information on the proposed budget, carry out, and be responsible for achieving organizational goals. Organizational commitment can be realized if individuals in the organization carry out their rights and obligations in accordance with their respective duties and functions in the organization because the achievement of organizational goals is the result of the work of all members of the organization.

2. Literature Review

2.1. Goal Setting Theory

Goal Setting Theory is a theory that suggests that setting clear, specific and challenging goals can influence individual and group performance. This theory was developed by Edwin A. Locke and Gary P. Latham in 1968 who said there was a relationship between goals set and work performance. According to this theory, thoughts and intentions are the drivers of each individual's behavior. The behavior of an individual or organization's performance is influenced by his understanding of the goals of the organization. The level of performance or goals to be achieved can be seen from the individual's goals. To realize optimal performance requires strong motivation, which is based on positive intentions. In assessing performance, each individual in the organization must have goals and skills (Pratama & Sofyani, 2018).

2.2. Agency Theory

According to Jensen and Meckling (1976) agency theory is "a contract under one or more which involves agents to carry out some services for them by delegating authority, namely decision making to agents". An agency relationship arises when one party (principal) gives full authority to another party (agent) to perform some services and delegates authority and decision-making power to the agent. The implication of this delegation is of course that the agent must be accountable for its activities to the principal. The community as the principal gives a mandate to the local government to run the wheels of government. The local government as an agent has an obligation to report the results of government implementation to the public (Dewi & Purwanto, 2022).

2.3. Budget Participation

The definition of participatory budgeting according to Garrison et al., (2013: 385) translated by Kartika Dewi is as follows: "Participatory budgeting is a budget that is prepared with the full cooperation and participation of all managers at all levels". Budget participation is the involvement of every level of manager in the organization to organize, compile and plan a budget so that what becomes the goals and objectives of future organizational performance can be achieved (Christy et al., 2021). Factors that can improve managerial performance in budget participation are the extent to which all subordinate managers participate in budget preparation, management intervention in providing direction during budget revision, providing ideas or proposals voluntarily without being asked, manager participation during the final process to reach the final decision, the contribution of management to implement the budget that has been prepared and made.

2.4 Functional Supervision

The definition of supervision over the implementation of local government in accordance with Article 1 of Government Regulation Number 79 of 2005 concerning Guidelines for Guidance and Supervision of

Local Government Implementation states that supervision over the implementation of Local Government is a process of activities aimed at ensuring that Local Government runs efficiently and effectively in accordance with plans and provisions of laws and regulations. Meanwhile, Supervision according to Ulum (2009) is: "Supervision is a process of activities carried out continuously or continuously to observe, understand, and assess each implementation of certain activities so that errors or deviations that occur can be prevented or corrected."

2.5 Decentralization

Decentralization is the delegation of authority and responsibility or power to carry out part or all of the management and administrative functions of the central government and its agencies; government officials or companies that are semi-autonomous; regional or regional functional authority; non-governmental organizations or non-governmental organizations (Domai, 2011: 54-55). Decentralization does not only mean the transfer of authority from the central government to the wider government but also the transfer of several government authorities in the form of privatization (Wijaya, 2021). According to (Handoko, 2001: 229) in determining how far decentralization is appropriate for an organization, the factors are the organization's strategy and environment, size and level of development, characteristics and level of development.

2.6 Public Accountability

According to Harvianda et al. (2014), one of the important elements in good governance is public accountability, in addition to transparency, the rule of law, and regulations. Therefore, supervision, which is an important element in the government management process, has a very strategic role in realizing public accountability in government and development. Meanwhile, Susbiyani (2016) explains that public accountability is the obligation of the trustee to provide accountability, present, report and disclose all activity activities that are his responsibility to the trustee who has the right and authority for such accountability. Rasul (2003: 254) explains that there are four dimensions of accountability that must be met by public sector organizations, namely honesty accountability and legal accountability. process accountability, program accountability and policy accountability.

2.7 Managerial Performance

Managerial performance according to Mulyadi (2016; 68) is that someone who holds a managerial position is expected to be able to produce managerial performance which is generally abstract and complex, managers produce performance with their talents as well as their abilities, as well as with the efforts of several people in their area of responsibility. Managerial performance shows the ability and achievement of a manager in running an organization to realize organizational goals that lead to the achievement of public services. Managerial performance is said to be effective if the objectives in the budget can be achieved and subordinates have involvement or participation in budgeting (Tandirura, 2018). The dimensions for measuring all managerial activities consist of: planning, investigation, coordination, evaluation, supervision, staff organization, negotiation, and representation (Mahoney, 1963).

2.8 Organizational Commitment

Organizational commitment is an encouragement from within the individual to do something in order to support the success of the organization in accordance with the objectives and prioritize the interests of the organization compared to their own interests. The encouragement that exists in each individual can affect the success of an organization in participating in budgeting and can improve managerial performance (Wulandari, 2016). Meanwhile, according to Chrysti et al., (2021) organizational commitment is a behavior that describes the extent to which a person or individual is bound and knows the status of

membership in the organization and is willing to do everything in his power to achieve the goals of his organization. Mayer and Allen (2013) in Mustika et al., (2018) developed organizational commitment into three, including affective commitment, ongoing commitment and normative commitment.

3. Research Methods

This research uses a quantitative approach. The population in this study were 536 employees in 29 regional apparatus organizations, with the sampling technique using purposive sampling method with certain criteria. From these criteria to determine a representative research sample, so that the sample in this study amounted to 116 respondents. The type of data used in this study is quantitative data sourced from respondents' answers to questionnaire questions measured using scores from the linkert scale. The data analysis method used in the study begins with descriptive analysis; and inferential analysis to test the hypothesis (relationship between variables) using smartPLS.

4. Results and Discussion

4.1 Outer Loading Items

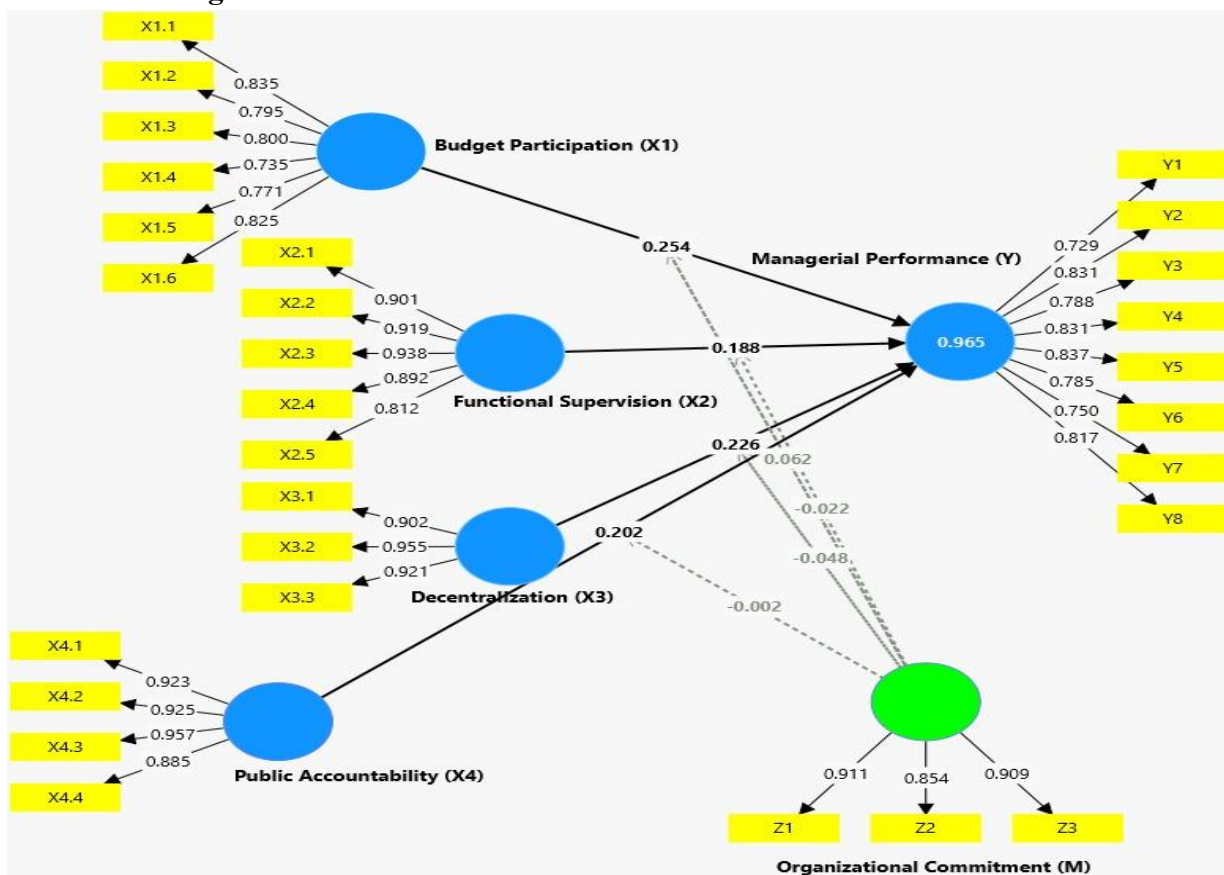


Figure 2. Outer Model

Source: Primary data processed by SMART-PLS (2024)

The picture above is the original model based on the indicators used for each variable. Validity and reliability tests for each variable indicator must be tested to ensure that the variance of an item can explain the latent variance according to a minimum standard of ~50%. Variable model measurement is a step to see the validity and reliability of indicators in the model. A model is said to be valid if it has a loading

factor above 0.7 or a loading factor value of less than 0.7 has a low convergent so that a loading factor of less than 0.7 must be eliminated from the model. While the reliability test of composite reliability $\rho > 0.8$ can be said that the construct has high reliability or reliable $\rho > 0.7$ is said to be quite reliable and reinforced by looking at Cronbach alpha where the consistency of each answer is submitted. Composite reliability is said to be good if $\alpha \geq 0.7$. The AVE (Average Variance Extracted) value has a value greater than 0.50, which means that the value is valid and meets the requirements for the AVE value. The AVE value is able to show the ability of the latent variable value to represent the original data score.

4.2 Outer Loading Items

4.2.1 Coefficient of Determination Test

Table 1. R-Square of Variable Constructs

	R-Square	R-Square adjusted
Managerial Performance	0.965	0.962

Source: Primary data processed by SMART-PLS (2024)

Based on the table above, the r-square value for the managerial performance variable is 0.965. This means that 96.5% of budget participation variables, functional supervision, decentralization, public accountability and organizational commitment affect managerial performance, the remaining 3.5% is influenced by other variables outside this study.

4.1.1. Path Coefficient Estimation

The next test is to see the significance of the influence between variables by looking at the parameter coefficient value and the significance value of the T statistic, namely through the bootstrapping method.

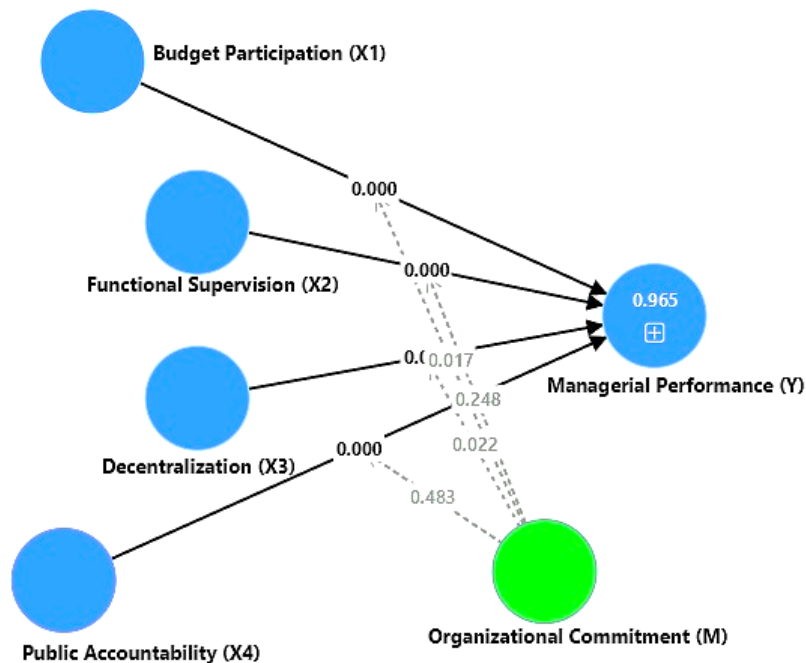


Figure 3. Inner model testing

Source: primary data processed by SMART-PLS (2024)

Hypothesis Test Based on Path Coefficient

Direct Effect	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1 -> Y	.254	.258	.036	7.154	.000
X2->Y	.188	.186	.040	4.725	.000
X3 -> Y	.226	.225	.028	7.959	.000
X4 -> Y	.202	.202	.033	6.188	.000
Moderation Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
M*X1 -> Y	.062	.058	.029	2.119	.017
M*X2 -> Y	-.022	-.025	.032	.680	.248
M*X3 -> Y	-.048	-.043	.024	2.017	.022
M*X4 -> Y	-.002	-.003	.039	.043	.483

Source: Primary data processed by SMART-PLS (2024)

Based on the Path Coefficient model, functional supervision and public accountability affect managerial performance with a significance value <0.05. Meanwhile, organizational commitment does not moderate the functional supervision and public accountability variables on managerial performance with a significance value > 0.05.

4.3 Hypothesis Test Results

H1: budget participation affects managerial performance produces t-statistics of 7.154 > 1.96 which means that budget participation has a significant effect on managerial performance with a P-value of 0.000 < 0.05. The effect of budget participation on managerial performance is positive, indicated by the original sample value of 0.254.

H2: functional supervision affects managerial performance resulting in t-statistics of 4.725 > 1.96 which means that functional supervision has a significant effect on managerial performance at the Bantaeng Regency SKPD with a P-value of 0.000 < 0.05. The effect of functional supervision on managerial performance is positive as indicated by the original sample value of 0.188.

H3: decentralization affects managerial performance resulting in t-statistics of 7.959 > 1.96 which means that decentralization has a significant effect on managerial performance in the SKPD of Bantaeng Regency with a P-value of 0.000 < 0.05. The effect of decentralization on managerial performance is positive as indicated by the original sample value of 0.226.

H4: public accountability affects managerial performance resulting in t-statistics of 6.188 > 1.96 which means that public accountability has a significant effect on managerial performance in the Bantaeng Regency SKPD with a P-value of 0.000 < 0.05. The effect of public accountability on managerial performance is positive as indicated by the original sample value of 0.202.

H5: organizational commitment moderates the effect of budget participation on managerial performance where the t-statistics results are greater than the t table value of 2.119 > 1.96 with a P-value of 0.017 < 0.05. Referring to the coefficient value of 0.062, the positive sign indicates a positive effect, meaning that organizational commitment strengthens the effect of budget participation on managerial performance.

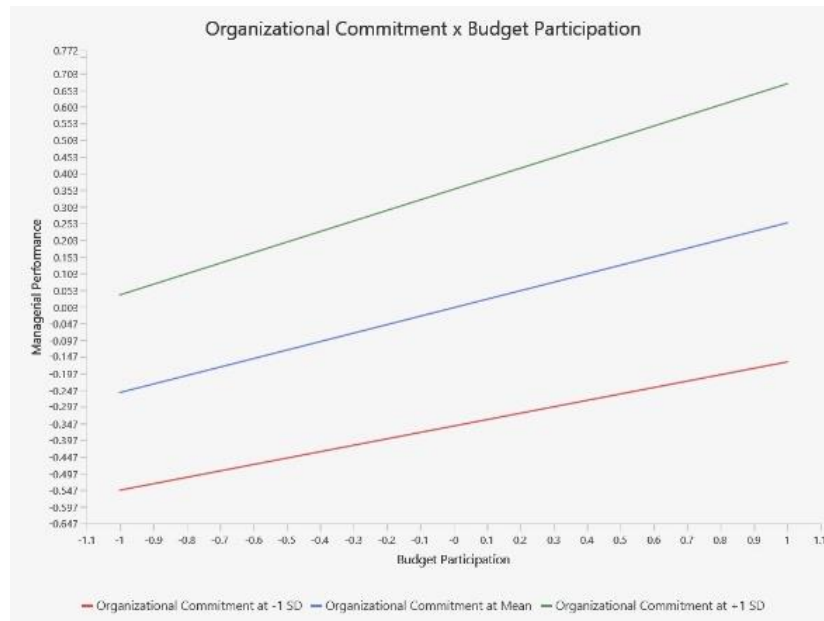


Figure 4. Moderating effect of OC on BP
 Source: primary data processed by SMART-PLS (2024)

H6: organizational commitment does not moderate the effect of functional supervision on managerial performance by referring to the P-value greater than the significant value of $0.248 > 0.05$. So partially shows that organizational commitment does not moderate the effect of functional supervision on managerial performance.

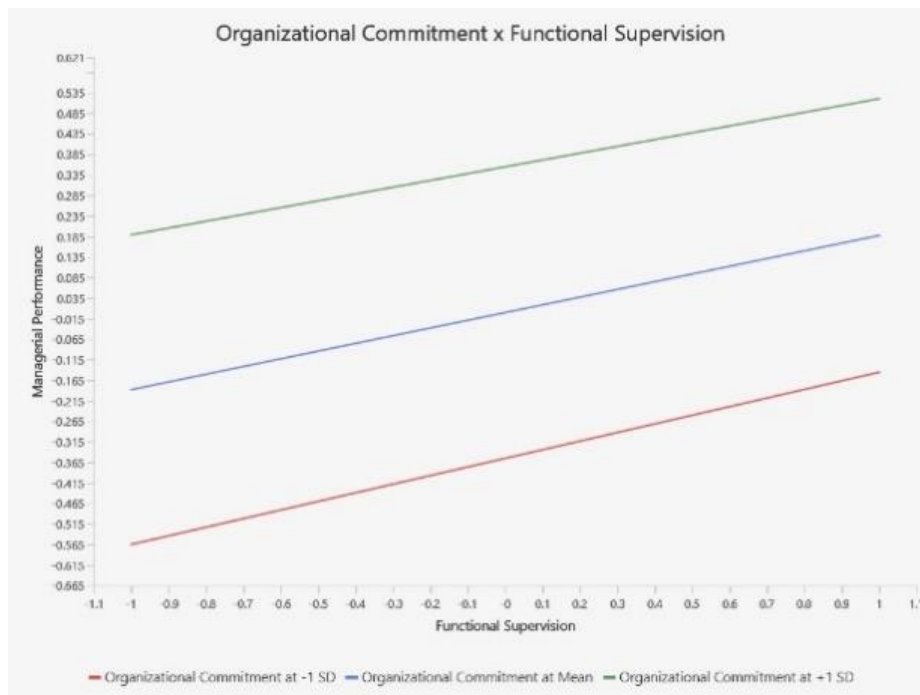
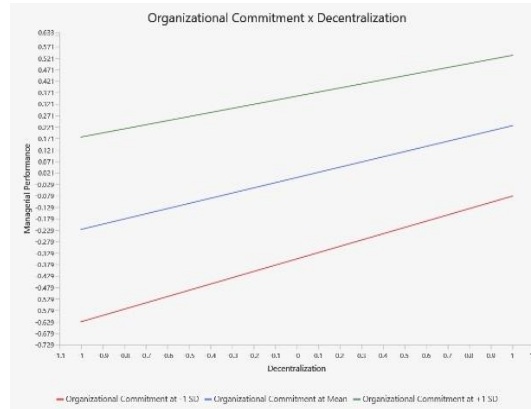


Figure 5. Moderating effect of OC on FS
 Source: primary data processed by SMART-PLS (2024)

H7: organizational commitment moderates the effect of decentralization on managerial performance where the t-statistics results are greater than the t table value of $2.017 > 1.96$ with a P-value of $0.022 < 0.05$. Referring to the coefficient value of -0.048 , the negative sign indicates a negative effect, meaning that organizational commitment weakens the effect of decentralization on managerial performance.



The moderating effect of OC on Decentralization
 Source: primary data processed by SMART-PLS (2024)

H8: organizational commitment does not moderate the effect of public accountability on managerial performance by looking at the P-value greater than the significant value ($0.483 > 0.05$). So partially shows that organizational commitment does not moderate the effect of public accountability on managerial performance.

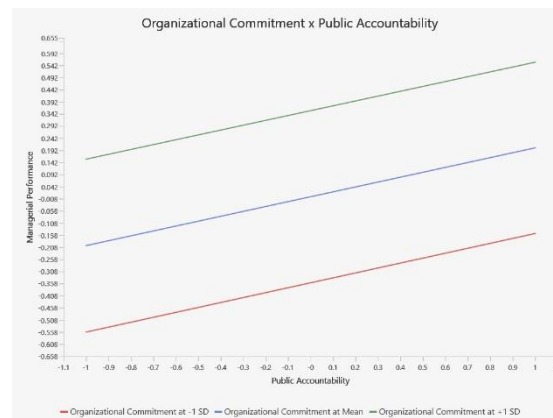


Figure 6. Moderating effect of OC on PA
 Source: primary data processed by SMART-PLS (2024)

4.4 Discussion

The Effect of Budget Participation on Managerial Performance

Participation in budgeting does not only contain plans and nominal amounts needed as an organizational work program, but as an instrument to achieve set goals and receive performance-related feedback (Giusti et al., 2018). Budget participation is a process where budget implementers are given the opportunity to be involved and have an influence in the budget preparation process. Based on goal setting theory (goal setting theory) developed by Locke (1968) which states that there is a relationship between goals set and

work performance. The higher the participation of budget preparation, the performance of local government apparatus will also increase.

The Effect of Functional Supervision on Managerial Performance

Functional supervision is everything and forms of action to ensure that the implementation of an activity runs in accordance with the plans, rules and objectives that have been set. Based on agency theory that the government as an agent and the community as a principle must carry out their duties and responsibilities in overseeing all government activities so as to have a good impact on local government performance (Asyikin, 2021). This theory is in accordance with article 1 point 4 of PP No.79 of 2005 where supervision of the implementation of local government is a process of activities aimed at ensuring that local government runs efficiently and effectively in accordance with plans and provisions of applicable laws and regulations. This shows that the higher the functional supervision within the scope of local government, the better the level of government performance.

The Effect of Decentralization on Managerial Performance

Decentralization is the delegation of authority from top management to lower management. This delegation makes the workload of central management less and central managers will focus more on their work. It is very important that authorized delegation is carried out by superior managers to subordinates so that lower level managers can respond quickly and precisely to situations in the surrounding environment. With decentralization or authorized delegation, the quality of decisions taken by managers increases, because managers in charge of the unit understand more accurately what is happening in their own unit compared to general managers (Muttaqin, 2018). Decentralization is needed because of the increasing complexity of work, administration, duties and responsibilities in an organization. So the delegation of authority can ease the workload of higher management (Wijaya, 2021). This shows that if decentralization in the organization goes well, it will improve managerial performance.

The Effect of Public Accountability on Managerial Performance

The government as the manager of public funds is obliged to provide the necessary financial information accurately, relevant, timely, consistent and reliable. Public accountability is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives through accountability media that is accountable on a regular basis (Mardiasmo, 2018). If there is good public accountability, managerial performance is also good. One of the important elements in good governance is public accountability, in addition to transparency, the rule of law, and regulations.

Moderating Effect of Organizational Commitment on Budget Participation on Managerial Performance

The high level of organizational commitment in managerial performance will be able to support the success of the organization because it can adjust to all organizational conditions (Ruvito and Mulyani, 2019). This study provides empirical evidence that the high organizational commitment of an employee in carrying out activities and the employee's participation in budget preparation will improve the managerial performance of the employee to achieve the set budget target. The strong belief that employees have in the values and goals achieved by the organization affects their high participation in budgeting. For this reason, there must be a strong organizational commitment in it in order to support the success of the organization in any organizational characteristics and in any environmental conditions in accordance with the objectives and prioritize the interests of the organization over its own interests.

Moderating Effect of Organizational Commitment on Functional Supervision on Managerial Performance

Employees who have a high level of commitment to the organization, it does not significantly moderate (reduce or increase) the effect of functional supervision on managerial performance. This can be interpreted that even though employees have high loyalty to the organization, the influence of functional supervision is still the dominant factor affecting managerial performance. In other words, even though someone has a high level of commitment to the organization, functional supervision still has the same influence on managerial performance as individuals who have a low level of commitment to the organization. The results of this study are in line with research (Cantika et al., 2021) that organizational commitment is unable to moderate the effect of the internal control system on managerial performance. This is indicated because the commitment of each individual is not strong in implementing the organization's internal control system. When faced with regulations, perhaps members of the organization will still obey them for fear of affecting the organization globally if not followed, but to instill the same commitment in each individual is quite a difficult thing to do.

Moderating Effect of Organizational Commitment on Decentralization on Managerial Performance

Employees who have a high level of organizational commitment are better able to adjust to the decentralization structure implemented by the OPD. However, if organizational commitment is low, decentralization that is too extensive or poorly coordinated can lead to vagueness, conflict, and less efficient decision-making, which can ultimately affect managerial performance. The higher the organizational commitment one has with decentralization the more it will improve managerial performance. Therefore, managers need to pay attention not only to the implementation of decentralization in their organizational structure but also to how it interacts with the level of organizational commitment of their employees. This can involve trying to increase organizational commitment through strategies such as open communication, developing a positive organizational culture, and providing recognition and rewards to high-performing employees. Because decentralization indirectly also values the need for a comfortable and friendly work environment that supports the implementation of good communication, because their ideas will be valued and implemented (Ramadhini et al., 2019).

Moderating Effect of Organizational Commitment on Public Accountability on Managerial Performance

Public accountability can certainly improve managerial performance, because the higher the level of accountability for all activities carried out, the higher the performance in achieving organizational goals. Public accountability is the obligation of the trustee to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to request this accountability (Mardiasmo, 2018). With public accountability, local governments provide accountability for all activities carried out to the public for funds originating from the community so that local government performance can be assessed properly by internal and external parties. However, organizational commitment is not the main factor that encourages local government apparatus to be responsible to the trust giver so that organizational commitment does not moderate the effect of public accountability on managerial performance.

5. Conclusions And Suggestions

Budget participation, functional supervision, decentralization, public accountability have a positive effect on managerial performance. The higher the level of budget participation, functional supervision,

decentralization, public accountability available, the more managerial performance will improve. Organizational commitment can moderate the effect of budget participation and decentralization on managerial performance. Meanwhile, organizational commitment does not moderate the effect of functional supervision and public accountability on managerial performance. Even though an individual has a high level of commitment to the organization, functional supervision still has the same effect on managerial performance as individuals who have a low level of commitment to the organization and organizational commitment is not the main factor that encourages local government officials to be responsible to the trustee.

According to the results of the tests that have been carried out, the suggestions given are:

Local governments are expected to further improve their organizational commitment, budget participation, functional supervision, decentralization and public accountability so that performance can be improved and become even better. For future researchers who are interested in conducting research like this, it is expected to add other variables that affect managerial performance such as job satisfaction, motivation, job-relevant information and organizational culture. Having a moderating variable of more than one indicator can measure the moderating effect of the variable indicator for each different level. So that it can further determine the moderating effect of each indicator of the moderating variable and can expand the research area.

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