

The Effect of Budget Participation on Budget Performance with Organizational Commitment as a Moderating Variable: Case Study at the Public Service Agency (BLU) of Sriwijaya University

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Abstract:

The change of budget approach uses performance-based approach nowadays so that it effect the performance-based accounting and financial reporting system in all government agencies to improve services to public. Contingency theory states that there is no design and use of management control systems that can be applied effectively to all organizational conditions, but particular control system is only effective for a certain situation or organization. This study aimed to examine the effect of budget participation on budget performance with the organizational commitment of as a moderation variable in Sriwijaya University. Data were gathered by means of questionnaire with likert scale. The samples, 113 respondents, obtained using purposive sampling technique, were officials, employees, and lecturers involved in budget planning in Sriwijaya University. This study used instrument test (validity test and reliability test), multiple linear regression test ($Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \varepsilon$), hypothesis test (f test and t test), and residual test of moderation variables ($Z = a + b_1X_1 + e \dots(1)$ and $|e| = a + b_1Y \dots(2)$) using the IBM SPSS 23. The study result showed that budget participation positively and significantly affected budget performance (R Square value (R^2) of about 0.615 and t-test results was significance, $0.000 < 0.05$). While organizational commitment did not strengthen or weaken the relationship between budget participation and budget performance in Sriwijaya University (significant value of about $0.385 > 0.05$ (not significant) and the regression coefficient was positive, 0.32).

Keywords — Budget Participation, Budgeting Performance, and Organizational Commitment

I. INTRODUCTION

Changes in the current budget approach use *Performance Based Budgeting* so that it influences the Accounting and Reporting System Performance-Based Finance for all government institutions to improve service to the community.

Contingency theory states that there is no design and use of management control systems that

can be applied effectively to all organizational conditions, but a particular control system is only effective for certain situations (organizations). Conformity between management control systems and organizational contextual variables is hypothesized to conclude an increase in organizational performance and individuals involved in it (Outley 1980; Fisher 1998).

This study aims, firstly, to obtain empirical evidence to what extent budget participation has an effect on budget performance at the Public Service Agency (BLU) of Sriwijaya University in 2018, and secondly, to obtain empirical evidence to what extent organizational commitment in moderating the relationship between budget participation and performance budget at the Public Service Agency (BLU) of Sriwijaya University in 2018.

The results of research on budget participation on managerial performance still show contradiction. How much research was conducted by several researchers Kusuma, HB (2016), Wulandari, DE, & Riharjo, IB (2016), Adi Wiratno, WN and NKP (2016), Christianto, A., & Santioso, L. (2015), Kusumastuti, R., & Novandalina, A. (2014), Setyarini, MN, & Susty, A. (2014), Setyawan, A., & Rohman, Budiman, C., Sari, RN, & Ratnawati, V. (2014), A. (2013), Ayu, Y., & Putri, N. (2013), Putri, HT (2013), Utama, EY, & Rohman, A. (2013), Mohd Noor, IH, & Othman, R. (2012), Sarwenda Biduri (2011), Indarto, SL, & Ayu, SD (2011), Sugiyanto, E., & Subagiyo, L. (2005), Kamilah, F., Taufik, T., & Darlis, E. (2005), and Susanti, VA (2004) show that the relationship of budgetary participation to managerial performance has a positive and significant positive effect. Only 2 (two) studies conducted by Ermawati, N. (2017) and Sinuraya, C. (2009) shows that the relationship of budget participation to managerial performance has a negative effect.

The results of research that contradicts this encourage researchers to examine the variables involved, which link budgetary participation to managerial performance. Some empirical studies by Adi Wiratno, WN and NKP (2016), Christianto, A., & Santioso, L. (2015), Sarwenda Biduri (2011), and Kamilah, F., Taufik, T., & Darlis, E. (2005) which examined the relationship of budgetary participation to managerial performance with variable organizational commitment as moderation showing a positive influence. However, there are 3 (three) studies by Wulandari, DE, & Riharjo, IB (2016), Yogantara, Komang Krishna, &

Wirakusuma, MG (2013), and Susanti, VA (2004) which show the relationship of budget participation to managerial performance with the variable organizational commitment as moderation shows a negative influence.

The inconsistency of the results of the research mentioned above, the researcher reappeared research on the relationship between budget participation and budget performance with organizational commitment as a moderating variable. Based on the description above the authors are interested in conducting research on: **The Effect of Budget Participation on Budget Performance with Organizational Commitment as a Moderating Variable: Case Study at the Public Service Agency (BLU) of Sriwijaya University.**

II. LITERATURE REVIEW

A. Contingency Approach

Contingency theory states that no design and use of management control systems that can be applied effectively to all the conditions of the organization, but a particular control system is only effective for a situation or organization (company) specific. Conformity between management control systems and organizational contextual variables is hypothesized to conclude an increase in organizational performance and individuals involved in it (Outley 1980; Fisher 1998).

B. Budget

Government Regulation No. 24 of 2005, "the budget is a guideline for actions to be implemented by the government including plans for income, expenditure, transfers, and financing measured in rupiah units, which are arranged according to certain classifications systematically for one period" (Nordiawan, 2006: 11) Another source said, "the budget is an organizational work plan in the future that is realized in the form of quantitative, formal, and systematic" (Rudianto, 2009: 3). Hansen & Mowen (2012) defines a budget as a financial plan for the future, the plan identifies the goals and actions needed to achieve

them. Freeman (2003) states that a budget is a process carried out by public sector organizations to allocate their resources into unlimited needs. Mulyadi (2001: 488) states that a budget is a work plan that is stated quantitatively, measured in a standard monetary unit and other units of measure covering a period of one year.

C. Budget Participation

According to Robbins (2003: 179) "Participation is a concept where subordinates are involved in decision making to a certain level with their superiors". Another source states that budget participation is a process of participation of individuals who will be assessed and may be rewarded for their achievements in budgeted goals, and they are involved in the process and have an influence on the determination of that goal (Brownell, 1982). If subordinates or budget implementers participate in the budget then produce the disclosure of private information they have (Merchant, 1981), (Chow et al, 1988) and (Nouri & Parker, 1998). Superiors or budget holders receive information that is not yet known and increase the accuracy of understanding of subordinates or executors of the budget so that it further reduces asymmetric information in the relationship of superiors or budget holders (top managers) and subordinates or budget executors (middle manager and low manager). In addition, from the information provided, subordinates will get a budget level that is better or more suitable for the company (Murray, 1990).

D. Performance Based-Budgeting

Budget with a performance approach is a budget system that prioritizes efforts to achieve work results or output from planned cost allocations or specified inputs. Effective performance budget is more than an object budget program or organization with *outcomes* anticipated. Segal and Summers (2002) performance budgeting is a budgeting system that consists of 3 important elements, namely results, strategies and outputs / activities to achieve the final goal / outcome. John

Mikesell states that performance-based budgets are basically related to inputs or costs for program activities and objectives. Performance budgets generally consist of one or more parts, namely work data (units of existing activities / activities), productivity data (costs per activity) and information about effectiveness (level of achievement of goals) (Mikesell, 1999, pp. 185-186; Young, Richard, 2003, p.1). Philip Joyce states that performance-based budgeting is a close relationship from input to output or the relationship between resources and outcomes for budgeting purposes (Joyce, 1999, p. 598). Similarly, Charles Dawson describes performance measurement and budgeting as a general term applied as a systemic effort to assess government activity and increase accountability for progress in achieving goals / outcomes (Dawson, 1995, p.1). Performance-based budgets are integrated annual performance planning that shows the relationship between the level of program funding and the desired results of the program. Anggarini and Puranto (2010) the application of performance budgeting must begin with performance planning, both at the national (government) level and at the agency level (ministry / institution) which contains commitments about the performance to be produced, which are described in programs and activities that do.

E. Organizational Commitment

Measuring managerial performance is not enough to just participate in budgeting, a manager must be closely monitored when realizing the budget that has been set to improve its performance (Otalor & Oti, 2017). In achieving the budget target to produce high managerial performance, one must have an organizational commitment. According to Mathis (2001), organizational commitment is defined as the level of trust and acceptance of work towards organizational goals and has a desire to remain in the organization. Robbins and Judge (2007) define commitment as a condition where an individual sits with the organization and its goals and desires to maintain its membership in the organization. Organizational commitment is

defined as an encouragement from 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 (Wiener, 1982).

F. Framework

The conceptual framework of this research is illustrated in the model below:

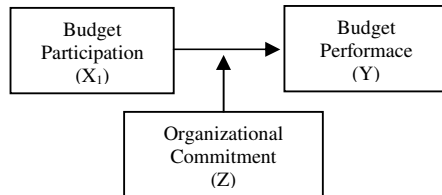


Fig. 1 Framework

III. HYPOTHESIS

A. Effect of Budget Participation on Budget Performance

Nordiawan (2006: 11) "The budget is a guideline for actions to be implemented by the government including plans for income, expenditure, transfers, and financing measured in rupiah units, systematically arranged according to certain classifications for one period".

Based on the theory *Goal-Setting*, participation will increase the commitment of subordinate managers in achieving budget targets (Chong and Chong, 2002). Opportunities to engage and influence budgeting will increase the self-confidence of middle-level managers, control feelings and their ego involvement in organization. Brownell (1982) says that participation in budgeting is a process by which individuals are directly involved in it and have an influence on the preparation of budget objectives whose achievements will be assessed and likely to be valued on the basis of achieving budget targets.

H_1 : Budget participation has a significant positive effect on budget performance

B. Organizational Commitment in Moderating the Effects of Budget Participation on Budget Performance

Nouri and Parker (1998) state that organizational commitment and performance have a positive and significant relationship. The higher the commitment to the organization, the leader feels that he has an organization where he works so that the leadership will give better results and performance.

H_2 : Organizational commitment moderates the effect of budget participation on budget performance

IV. RESEARCH METHODOLOGY

A. Data

The research approach used in this study is to use qualitative analysis by obtaining accurate information by distributing questionnaires to officials, employees, and lecturers to obtain accurate data.

The data used in this study is primary data. Primary data obtained directly from respondents who became the study sample. Data collection is obtained by giving a questionnaire that contains several structured statements and will be given to respondents, namely those who have accountability who are burdened with the budget target or those involved in budgeting at Sriwijaya University.

Data collection techniques used in this study were questionnaires. The questionnaire is a list of written questions addressed to respondents, which are then shared with respondents according to the research criteria. Respondents' answers to all questions in the questionnaire were then processed.

B. Population and Sample

Population is the generalization area of the object or subject that has certain qualities and characteristics set by the researcher to be studied and then conclusions drawn (Sugiyono, 2014: 80). The population used in this study were officials, employees, and lecturers in the Sriwijaya University Indralaya and Palembang who were involved in planning a budget of 241 people.

Samples are part of the number and characteristics of the population (Sugiyono, 2014: 81). The purpose of sampling is so that the samples

taken can provide sufficient information to be able to estimate the population. The sampling technique used in this study was using techniques *purposive sampling*. *Purposive sampling* is a technique of determining research samples with certain considerations (Sugiyono, 2014: 122). So the samples from this study were officials, employees, and lecturers in the Sriwijaya University who were involved in budget planning totaling 120 people from 241 population people. Can be seen in the following table:

TABLE I
POPULATION

No	Work Unit	Position	Number
1	Rector	Deputy Chancellor, Head of Bureau, Head of Section, Head of Sub Division, Treasurer of Expenditure, BPP RM, BPP BOPTN, BPP PNB, Operator	39
2	Faculty of Economics	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	14
3	Faculty of Law	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	12
4	Faculty of Engineering	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	20
5	Faculty of Medicine	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	24
6	Faculty of Agriculture	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	21
7	Teacher Training and Education	Faculty Dean, Deputy Dean, Section Head, Sub Division Head, BPP, Operator, Ka. Study Program	26
8	Faculty of Social and Political Sciences	Dean, Deputy Dean, Head of Section, Head of Subdivisions, BPP, Operators, Ka. Study Program	13
9	Faculty of Mathematics and Natural Sciences	Dean, Deputy Dean, Head of Section, Head of Subdivisions, BPP, Operators, Ka. Study Program	24
10	Faculty of Computer Science	Dean, Deputy Dean, Head of Section, Head of Subdivisions, BPP, Operators, Ka. Study Program	12

11	Faculty of Public Health	Dean, Deputy Dean, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	9
12	Postgraduate Program	Director, Assistant Director, Head of Section, Head of Subdivision, BPP, Operator, Ka. Study Program	10
13	LPPM	Chairperson, Secretary, Section Head, Sub-Section Head, BPP, Operator	6
14	LP3MP	Chairperson, Secretary, Section Head, Sub-Section Head, BPP, Operator	6
15	UPT. Clinic	Head, BPP, Operator	3
16	UPT. ICT	Head, Secretary, Head of Subdivision, BPP, Operator	5
17	UPT. Language	Head, BPP, Operator	3
18	UPT. Library	Head, BPP, Operator, Head of Sub Section	4
Total Population			241

C. Variables

TABLE II
OPERATIONAL DEFINITION VARIABLE

No	Variable	Definition	Parameters	Measurement
1.	Independent Variables: Participation Budgeting	a process of participation of individuals will be assessed and may be rewarded for their achievements on budgeted goals, and they are involved in the process and have an influence on determining those goals (Brownell , 1982).	- Participation in budgeting - Perceived satisfaction in budgeting - Needs to give opinions - Willingness in giving opinions - The magnitude of influence on final budgeting - Frequent superiors ask for opinions when a budget is prepared	Questionnaire, with a Likert Scale (1932), 1 to 5
2.	Dependent Variables: Budget performance	a close relationship from input to output or the relationship between resources and outcomes for budgeting purposes (Joyce, 1999, p. 598). Charles Dawson describes performance measurement and budgeting as a general term applied as a systemic effort to assess government activities and increase accountability for progress in achieving goals / outcomes. (Dawson, 1995, p.1).	- Performance Measurement - Reward and Punishment (Reward and Punishment) - Employment Contract - External and Internal Control - Management Accountability	questionnaire, with Likert Scale (1932), 1 to 5
3.	Variable Moderation: Organizational Commitment	of a state where an individual as well as organizational siding goals and desires to	- Affective Commitment - Continuance Commitment	Questionnaire, with Likert Scale (1932), 1 to 5

maintain membership in the organization (Robbins and Judge, 2007). Wiener (1982) said that organizational commitment is an encouragement from 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.

- Normative Commitment

items are able to provide support in revealing what you want to express à Valid. If $r_{count} \geq r_{table}$ (2-sided test with sig. 0.05) then the instrument or items of the questions correlate significantly to the total score (declared valid).

- Reliability Test

Reliability comes from the word *reliability*. Definition of *reliability* is the stability of measurement (Walizer, 1987). Ghazali (2009) states that reliability is a tool for measuring a questionnaire which is an indicator of variables or constructs. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. Reliability of a test refers to the degree of stability, consistency, predictive power, and accuracy. Measurements that have high reliability are measurements that can produce reliable data. If the measuring instrument used has been declared valid, then the next step of the measuring instrument is tested for reliability, is the term used to indicate the extent to which a measurement result is relatively consistent if the measurement is repeated again more than once.

The value of a good reliability coefficient is above 0.7 (good enough), above 0.8 (good). To determine whether the instrument is realistic or not, the following provisions are used:

- a. If $\text{chronbach alpha} > 0.6$ means that the research variable is reliable.
- b. If $\text{chronbach alpha} < 0.6$ means that the research variable is not reliable.

- Multiple Linear Regression Test

Linear regression is the development of simple regression that explains the relationship between dependent variables with more than one independent variable (Freund, Wilson, & Sa, P; 2006: 73). The main purpose of multiple linear regression analysis is similar to simple regression, which uses the relationship between the dependent variable (*response*) and the independent variable (*factor*) to predict or explain the characteristics of the variables (Freund, Wilson, & Sa, P; 2006: 73).

D. Techniques Data Analysis

- Descriptive Statistical

To provide a description of the research variables (budget participation, organizational commitment and budget performance), researchers used frequency distribution tables absolute which shows the average number, median, range, and standard deviation.

- Test Instrument

Data collection in the form of the use of questionnaires as research instruments must meet two criteria, namely valid and reliable, for that before the questionnaire distributed in a study it is necessary to test the validity and reliability of the questionnaire. The results of the research in the form of answers to problem solving depend on the quality of the data being analyzed and the instruments used to collect the data.

- Validity Test

The Validity in question is a condition that describes the level of the instrument in question able to measure what will be measured (Arikunto, 2010). Validity also relates to how well a concept can be defined by a measure (Hair, *et. Al.*, 1998). Invalid measuring instruments are those that give results that deviate from the goal, this measurement deviation is called an *error* or *variant*.

To test this validity using the SPSS program. The testing technique that is often used by researchers to test validity is to use correlation *Bivariate Pearson* (Pearson Moment Products). This analysis is by correlating each item's score with the total score. The total score is the sum of all items. The question items that correlate significantly with the total score indicate that these

The mathematical model of multiple linear regression is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where is:

- Y = Budget Performance
- β_0 = Constant
- β_1, β_2 = Regression coefficient
- X_1 = Budget Participation
- X_2 = Organizational Commitment
- ε = error

E. Hypothesis Test

- Simultaneous Significance Test (F Test)

The F statistical test basically shows whether all the independent variables included in the model have a joint influence on the dependent variable (Kuncoro, 2013). With a significance level of 5%, if $F < \alpha = 0.05$ means that the independent variables jointly influence the dependent variable. If $F > \alpha = 0.05$ means that the independent variables together do not affect the dependent variable.

- Partial Significance Test (t Test)

The t-test statistic basically shows how far the influence of an explanatory variable individually explains the variation of the dependent variable (Kuncoro, 2013). The t statistic test is done by comparing the t_{count} greater than W_i with the 5% significance level. If the level of significance is $t < \alpha = 0.05$, it means that the independent variable has an influence on the dependent variable. If the level of significance $t > \alpha = 0.05$ means that the independent variable does not affect the dependent variable.

- Testing Hypothesis with Moderating Variables

Testing the next hypothesis relates to the moderating variable namely organizational commitment in influencing budget participation (independent variable) on budget performance (dependent variable). The moderating variable is a variable that strengthens or weakens the relationship between one variable and another. In this study used a moderating regression analysis

model with residual test which is processed through the application SPSS. This model was chosen because in the moderation regression analysis (interaction variable) and moderation regression with absolute difference there was a tendency for multicollinearity to occur (Ghozali, 2006; 171).

The residual analysis examines the effect of the deviation of a model with a *lack of fit* resulting from the deviation of the linear relationship between the independent variables. *Lack of fit* is indicated by a residual value in regression (Gozhali, 2013: 240).

The steps taken in this residual test are by regression with equation (1):

$$Z = a + b_1 X_1 + e \dots \dots \dots (1)$$

Followed by the regression equation to (2):

$$|e| = a + b_1 Y \dots \dots \dots (2)$$

V. RESEARCH RESULTS AND DISCUSSION

A. General Respondents' Overview

In this study 120 samples from 241 populations consisting of officials, employees, and lecturers in the Sriwijaya University Indralaya and Palembang were involved in planning the 2018 budget. Of the 120 questionnaires distributed on May 14 2018 , the return numbered 113 questionnaires. So the questionnaire that can be used as a sample and analyzed is 113 questionnaires.

TABLE III
DETAILS DATA QUESTIONNAIRES

Description	Amount
questionnaires were distributed	120
questionnaires were returned	113
questionnaires were aborted	-
which analyzed questionnaires	113
return rate(<i>response rate</i>):113/120 * 100%	94,17%
rate of return used (<i>usable response rate</i>):113 / 120 * 100%	94,17%

Source: primary data processed, 2018

TABLE IV
RESPONDENT PROFILE (N = 113)

Description	Amount	Percentage
Gender:		
Male	59	52,21%
Female	54	47,79%
Age:		
25 th – 30 th	17	15,04%
31 th – 40 th	36	31,86%
More than 40 th	60	53,10%

Education level:		
High School	7	6,19%
D3	11	9,73%
S1/D4	53	46,90%
S2	29	25,66%
S3	13	11,50%
Work Unit:		
Rector	24	21,24%
Faculty	77	68,14%
Postgraduate	8	7,08%
Institution	4	3,54%
Position:		
Dean	1	0,88%
Director	1	0,88%
Deputy Dean	7	6,19%
Assistant Director	2	1,77%
Head of Bureau	1	0,88%
Head of Section	9	7,96%
Head of Sub Section	23	20,35%
Chairperson of Study Program	5	4,42%
BPP	14	12,39%
Operator	19	16,81%
Other:		
Bend. Expenditures, Bend. Acceptance, Department Secretary, Head of Lab, Staff & PDG	31	27,43%
Working period:		
Less than 5 years	21	18,58%
5 th – 10 th	22	19,47%
More than 10 years	70	61,95%
Experience:		
Less than 3 th	16	14,16%
3 th – 6 th	30	26,55%
More than 7 th	67	59,29%

Source: primary data processed, 2018

From the Respondent's Profile Table above, it can be seen that the respondents who participated in this study were almost balanced between men and women, namely 59 respondents (52.21%) and women as many as 54 respondents (47.79%) with age ranging from more than 40 years to 60 responses (53.10%). The education level of most respondents is undergraduate (S1), which is as many as 53 respondents (46.90%), the majority of respondents with other positions (expenditure treasurer, treasurer, department secretary, head of laboratory, staff and payroll maker (PDG) are 31 respondents (27.43%) with a tenure of more than 10 years and more than 7 years experience related to the budgeting process, out of 113 respondents, most of them were from the faculty, 77 respondents (68.14%).

B. Descriptive Statistics

Descriptive statistics are used in order to obtain a description or description of a data seen from the minimum, maximum, average (*mean*), and standard deviation of each research variable. This research was conducted in order to facilitate readers in understanding the data from the research. The following are the results of the processing of the variables used:

TABLE V
DESCRIPTIVE STATISTICS

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Budget Participation	113	30.0	10.0	40.0	29.248	5.0595
Organizational Commitment	113	27.0	23.0	50.0	39.549	5.8048
Budget Performance	113	42.0	33.0	75.0	56.982	7.2420
Valid N (listwise)	113					

Source: primary data processed, 2018

Based on Descriptive Statistics Table above the following descriptive statistical explanations of each variable are as follows:

1. Budget Participation Variable (X) has a total sample (N) of 113; used 8 questions; range value 30.0; minimum value of 10.0; maximum value of 40.0; average value of 29,248; and standard deviation of 5.0595.
2. Variable Organizational Commitment (Z) has a total sample (N) of 113; 10 questions are used; range value 27.0; minimum value of 23.0; maximum value of 50.0; average value of 39,549; and standard deviation 5.8048.
3. Budget Performance Variables (Y) have a total sample (N) of 113; 15 questions are used; range value 42.0; minimum value of 33.0; maximum value of 75.0; average value of 56,982; and standard deviation 7.2420.

C. Instrument Test Results

- Validity Test Results

Validity tests are used to measure the validity or validity of an indicator in the form of a questionnaire. Testing the validity of budget participation variables (X), organizational commitment (Z), and budget performance (Y) as follows:

TABLE VI

VALIDITY TEST RESULTS				
Variables	Indicator	R count	R table	Description of
Budget Participation (X)	PA1	0.6653	0.1848	Valid
	PA2	0.6791	0.1848	Valid
	PA3	0.6979	0.1848	Valid
	PA4	0.7054	0.1848	Valid
	PA5	0.7023	0.1848	Valid
	PA6	0.7164	0.1848	Valid
Organizational Commitment (Z)	KO1	0.7260	0.1848	Valid
	KO2	0.7372	0.1848	Valid
	KO3	0.6181	0.1848	Valid
Budget Performance (Y)	KA1	0.7407	0.1848	Valid
	KA2	0.4480	0.1848	Valid
	KA3	0.7414	0.1848	Valid
	KA4	0.7402	0.1848	Valid
	KA5	0.6810	0.1848	Valid

Source: primary data processed, 2018

The results of the calculation of the validity test show that the question indicators of the budget participation variable (X), organizational commitment (Z), and budget performance (Y) submitted by the researcher are valid because value of $r_{count} > r_{table}$.

- Reliability Test Results

TABLE VII
RELIABILITY TEST RESULTS

No.	Variables	Cronbach's Alpha	Standard realibel	Criteria
1	Participation Budget (X)	0.854	0.6	Realiabel
2	Organizational Commitment (Z)	0.832	0.6	Realiabel
3	Budget Performance (Y)	0.822	0.6	Realiabel

Sources: Primary data is processed, 2018

Table Test Results of reliability above shows the results of that the value *cronbachs alpha* for all variable variables is above 0.6 or *cronbachs alpha* > 0.6 so that it is feasible to be tested to the next test.

- Multiple Linear Regression Test Results

To determine how much influence the independent variable (X) has on the dependent variable (Y). The following regression results have been processed using IBM SPSS 23:

TABLE VIII

MULTIPLE LINEAR REGRESSION TEST RESULTS (EFFECT OF BUDGET PARTICIPATION AND ORGANIZATIONAL COMMITMENT ON BUDGET PERFORMANCE)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.784 ^a	.615	.608	4.5321

a. Predictors: (Constant), Organizational Commitment, Budget Participation
b. Dependent Variable: Budget Performance

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.444	3.088		5.325	.000
	Budget Participation	.477	.105	.333	4.523	.000
	Organizational Commitment	.672	.092	.539	7.322	.000

a. Dependent Variable: Budget Performance

Source: primary data processed, 2018

From the output results Table of Multiple Linear Regression Test Results (Effect of Budget Participation and Organizational Commitment on Budget Performance) shows the value of the coefficient of determination (*R Square*) of 0.615 means budget performance can be explained by participation variables budget and organizational commitment amounted to 61.5%, while the remaining 39.5% was explained by other variables not examined. Then obtained by multiple linear regression equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = 16,444 + 0,477 X_1 + 0,672 X_2 + \varepsilon$$

From the above equation, each variable can be interpreted as follows:

1. The value of the above equation constant is 16,444 indicating that if all the independent variables are considered constant or zero then the value of the budget performance is 16,444.
2. If budget participation increases by 1%, the budget performance will increase by 0.477 assuming that the value of other variables is considered constant.
3. If the organizational commitment rises by 1%, the budget performance will increase by 0.672 assuming that the value of other variables is considered constant.

Thus, the combination of suitability between budget participation and individual oriented organizational commitment is the best suitability, namely the organizational commitment factor to meet conditional or effective prerequisites of

budget participation that can improve budget performance.

- Simultaneous Significance Test Results (Test-F)

The F-test results conducted by the researcher are as follows:

TABLE IX
SIMULTANEOUS SIGNIFICANCE TEST RESULTS (TEST-F)
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3614.599	2	1807.299	87.991	.000 ^b
Residual	2259.366	110	20.540		
Total	5873.965	112			

a. Dependent Variable: Budget Performance
b. Predictors: (Constant), Organizational Commitment, Budget Participation
Source: primary data processed, 2018

Based on the F-Test on the Simultaneous Significance Test Results Table (Test-F) it can be seen that the significance is 0,000 smaller than 0.05 so that the variable can be known the independent variables in the study simultaneously have a significant effect on the dependent variable. From Table 4.8 we find that F_{count} has a value of 87.991 which is greater than F_{table} with a value of 3.078. From the results of the F-test above, it can be concluded that Budget Participation (X), Organizational Commitment (Z) has a simultaneous effect on Budget Performance (Y).

- Partial Significance Test Results (t-Test)

This test is conducted to prove whether the Budget Participation variable (X), Organizational Commitment (Z) has a partial effect on Budget Performance (Y). The independent variable has a significant effect on the dependent variable if the significant value is <0.05. The results of the t-test conducted are as follows:

TABLE X
PARTIAL SIGNIFICANCE TEST RESULTS (T-TEST)
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	16.444	3.088		5.325	.000
Budget Participation	.477	.105	.333	4.523	.000
Organizational Commitment	.672	.092	.539	7.322	.000

a. Dependent Variable: Budget Performance
Source: primary data processed, 2018

Based on the test results Table of Partial Significance Test Results (t-Test) above, then the value of t is calculated for the Budget Participation variable with significance = 0,000 <0,05, then H_1 is accepted and H_0 is rejected. This is for hypothesis 1 (H_1) which states that Budget Participation has a significant positive effect on the Budget Performance received.

- Residual Test Results - Moderating Variables

In examining the residual test to determine whether the moderating variable can moderate between the independent variables on the dependent variable is to see its significance <0.05 and also by seeing the regression coefficient as negative. Based on IBM SPSS 23 test results, the residual test results are obtained as follows:

TABLE XI
RESIDUAL TEST RESULTS VARIABLE MODERATION
Regression Equation (1): $Z = a + b_1X_1 + e$
.....(1)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.857	1	.857	.109	.742 ^b
Residual	874.864	111	7.882		
Total	875.721	112			

a. Dependent Variable: Organizational Commitment
b. Predictors: (Constant), Budget Participation

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.994	1.556		1.924	.057
Budget Participation	.017	.052	.031	.330	.742

a. Dependent Variable: Organizational Commitment

Regression Equation (2): $|e| = a + b_1Y$
.....(2)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5.963	1	5.963	.761	.385 ^b
Residual	869.758	111	7.836		
Total	875.721	112			

a. Dependent Variable: Organizational Commitment
b. Predictors: (Constant), Budget Performance

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.684	2.098		.803	.424

Budget Performance	.032	.037	.083	.872	.385
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a. Dependent Variable: Organizational Commitment

Source: primary data processed, 2018

From the Moderate Variable Residual Test Results Table above, it is known that the significant value is $0.385 > 0.05$ (not significant) and the regression coefficient is positive that is 0.32. This proves that Organizational Commitment does not moderate the Effect of Budget Participation on Budget Performance.

D. Discussion

From the results of statistical testing using the t-test, the results of the significance level = $0,000 < 0,05$, so that it is concluded that partially Budget Participation has a significant positive effect on Budget Performance. This supports the first hypothesis (H_1) which states that Budget Participation has a significant positive effect on Budget Performance.

Budget participation is the involvement of all levels in the Sriwijaya University to carry out activities in achieving the targets set in the budget. With this involvement, it will encourage each level of position to be responsible for each task that is carried out so that officials from the upper level to the lower level will improve their performance in order to achieve the targets or targets set in the budget. The results of this study are in line with the results of research conducted by Adi Wiratno, WN and NKP (2016), Budiman, C., Sari, RN, & Ratnawati, V. (2014), Utama, EY, & Rohman, A. (2013), Mohd Noor, IH, & Othman, R. (2012), and Indarto, SL, & Ayu, SD (2011).

Based on the Moderate Residual Test Results Table shows the parameter coefficients that Organizational Commitment has in moderating Budget Participation on Budget Performance is positive and not significant, namely the regression coefficient is positive that is 0.32 and the significant value is $0.385 > 0.05$ (not significant). Then it can be concluded that Organizational Commitment does not strengthen or weaken the relationship of independent variables to the dependent variable. So, even though an individual

in an organization has a high organizational commitment, it is not necessarily able to moderate the relationship of participation in the budgeting process to high budget performance, this is due to pressure from the upper level and competition from coworkers and conflicts of interest. the occurrence of moderating relationships. For this reason it is necessary to increase commitment, work ethic, and quality of human resources (lecturers and education staff).

Thus hypothesis 2 (H_2) which states organizational commitment to moderate the relationship of budget participation to budget performance is rejected. The results of this study are in line with the results of the research of Wulandari, DE, & Riharjo, IB (2016), Yogantara, Komang Krishna., & Wirakusuma, MG (2013), and Susanti, VA (2004).

TABLE XII
SUMMARY OF RESEARCH RESULTS AND DISCUSSION

No	Description of	Results
1.	Test Instrument: - Test Validity - Test Reliability	Question indicators from budget participation variables (X), organizational commitment (Z), and budget performance (Y) proposed by researchers towards respondents are valid because the value of $r_{count} > r_{table}$. The <i>cronbachs alpha value</i> for all reliable variables is above 0.6 or <i>cronbachs alpha</i> > 0.6
2.	Multiple Linear Regression Test	The Effect of Budget Participation and Organizational Commitment on Budget Performance) shows the coefficient of determination (<i>R Square</i>) of 0.615 means budget performance can be explained by variable budgetary participation and organizational commitment of 61.5%, while the remaining 38.5% is explained by other variables not examined.
3.	Hypothesis Testing: - Simultaneous Significance Test (Test f) - Partial Significance Test (t Test)	Variable Budget Participation (X), Organizational Commitment (Z) simultaneously affects the Budget Performance (Y), significance is $0,000 < 0,05$ and $F_{count} 87,991 > F_{table} 3,078$. Hypothesis 1 (H_1) which states that Budget Participation has a significant positive effect on the Budget Performance received. Significance level = $0,000 < 0,05$
4.	Residual Test Moderation Variables	Hypothesis 2 (H_2) which states Organizational Commitment moderates the effect of Budget Participation on Budget Performance is rejected. (the parameter coefficient possessed by Organizational Commitment in moderating Budget Participation towards

Budget Performance is positive and not significant where the regression coefficient is positive, which is 0.32 and a significant value of $0.385 > 0.05$ (not significant).

VI. CONCLUSION

Based on the results of data analysis and discussion described in the previous chapter, conclusions can be drawn as follows:

1. This study was conducted by analyzing 113 questionnaires containing opinions or perceptions of several work units consisting of officials, employees and lecturers involved in budgeting in the Sriwijaya University environment.
2. The results of hypothesis 1 (H_1) indicate that budget participation positively significantly affects budget performance. Thus the research supports hypothesis 1, which means that the involvement in budgeting will encourage each level of position at Sriwijaya University to be responsible for each task assigned so that officials from the upper level to the lower levels will improve their performance so that they can achieve the targets or targets set in the budget.
3. The results of hypothesis 2 (H_2) indicate that organizational commitment does not strengthen or weaken the relationship of budget participation to budget performance at Sriwijaya University. So, even though an individual at Sriwijaya University has a high organizational commitment, it is not necessarily able to moderate the relationship of participation in the budgeting process to high budget performance, this is because of the high level of pressure and competition from coworkers and conflicts of interest. no moderation relationship.

A. Limitations of Research

Researchers are aware that this study still has limitations that might affect the results of research, including research conducted by spreading questionnaires distributed in samples to officials, employees, and lecturers in the Sriwijaya

University so that the data analyzed in this study uses perceptual instruments. respondent's answer.

B. Theoretical Implications

Viewed from the value of the coefficient of determination (*R Square*) of 0.615 means that the budget performance can be explained by the variables of budget participation and organizational commitment by 61.5%, while the remaining 38.5% is explained by other variables not examined. So that further research can expand the model developed in the study to see the factors that influence budget participation on budget performance. Another variable predicted to be included in this model is competence as a moderating variable.

C. Practical Implications

Budget participation is the involvement of all levels in the agency to carry out activities in achieving the targets set in the budget. With this involvement, it will encourage each level of office to be responsible for each task that is carried out so that officials from the upper level to the lower level will improve their performance so that they can achieve the targets or targets set in the budget. So that Sriwijaya University can measure budget performance in realizing *performance based budgeting*.

D. Suggestion

Based on the above conclusions, the authors provide suggestions that budget participation can be truly applied to the budgeting process that will be set for a work unit and more accommodating proposals and input from officials, employees, and lecturers in the Sriwijaya University despite paying attention to availability funds, rationality, and priority scale. Prioritizing position competency in accordance with one of the 10 excellent programs of Sriwijaya University to accelerate the achievement of Sriwijaya University towards "World Class University" as stated in the 2016-2020 3rd Sriwijaya University Strategic Plan, namely *"increasing commitment, work ethic, and*

quality of human resources (lecturers and education staff) and item 4, namely "personal placement in positions that are in accordance with competence, work ethic, and justice through the application of a system of" reward and punishment ""'. As well as improving the performance of work units through structuring work functions and systems, increasing work comfort, increasing work capacity, and qualifying education staff.

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