Impact Factor:

ISRA (India) = 1.344
ISI (Dubai, UAE) = 0.829
GIF (Australia) = 0.564
JIF = 1.500
SIS (USA) = 0.912
РИНЦ (Russia) = 0.156
ESJI (KZ) = 4.102
SJIF (Morocco) = 5.667
ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260

SOI: 1.1/TAS DOI: 10.15863/TAS

International Scientific Journal
Theoretical & Applied Science

**p-ISSN:** 2308-4944 (print) **e-ISSN:** 2409-0085 (online)

**Year:** 2018 **Issue:** 09 **Volume:** 65

**Published:** 28.09.2018 http://T-Science.org

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# MANAGERIAL BUDGETING PERFORMANCE TO JOB RELEVANT INFORMATION, DELEGATION OF AUTHORITY, AND MOTIVATION

***Abstract**: This study aimed to analyze is an effect of budgetary participation on managerial performance with job relevant information, delegation of authority, and motivation as a moderating variable. This study uses a survey method using a questionnaire as a primary data collection. The populations in this study are all managers at state-owned enterprises in Surabaya. Samples were low and middle manager. Data analysis model used was simple linear regression and moderated regression analysis. Tests on the first hypothesis shows that the influence of participation budgeting on managerial performance. Tests on the second hypothesis indicates that the job relevant information as moderating variable affecting the relationship between budgetary participation and managerial performance. While testing the third hypothesis indicates that the delegation of authority as moderating variable can not affect the relationship between budgetary participation and managerial performance. Fourth hypothesis testing showed that motivation as a moderating variable may affect the relationship between budgetary participation and managerial performance.*

***Key words**: Budgetary participation, job relevant information, delegation of authority, motivation, managerial performance*

***Language**: English*

***Citation**:* Pujiati D (2018) MANAGERIAL BUDGETING PERFORMANCE TO JOB RELEVANT INFORMATION, DELEGATION OF AUTHORITY, AND MOTIVATION. ISJ Theoretical & Applied Science, 09 (65): 248-255.

***Soi***: http://s-o-i.org/1.1/TAS-09-65-42 ***Doi***: crossref https://dx.doi.org/10.15863/TAS.2018.09.65.42

## 1. INTRODUCTION

Various efforts have been made so that the organization's established strategies can be carried out well and achieve the goals. In addition, the existence of uncertain conditions and unpredictable future events requires management to manage the organization as efficiently as possible. The realization of efficiency for the organization cannot be separated from the management's ability in planning. One important component in corporate planning is budget. The budget is about the estimated performance that is expected to be achieved over a certain period of time expressed by monetary units. According to [1, p. 51] an organization needs a budget to translate the entire strategy into both short and long term plans and objectives.

Companies that are either profit oriented or nonprofit oriented will face these problems. A company is required to provide quality services, the company is expected to be able to prepare a budget that is used as a planning, coordination and control tool in accordance with its business goals and objectives and an assessment of the manager's performance in realizing the budget. For this reason, it is necessary to have a budget preparation system that can support the realization of the budget, namely participation in budget preparation [17, p. 1]. The relationship between budgetary participation and managerial performance is used to evaluate the performance of managers and distribute (reward) and punishment. In this context, the existence of a budget is an important part of planning an organizational motivation system to improve managerial attitudes and performance [15, p. 56]. According to [2, p. 1], managerial performance is managerial activities which include planning, investigating, coordinating, evaluating, supervising, staffing and representation. Budgeting participation is the level of how far the involvement and influence of individuals (managers) in the budgeting process.

Job Relevant Information (JRI) is information that can help managers in choosing the best actions in the organization such as information about inflation, economic conditions, financial conditions of the company, work and others. If the flow of information goes well, then the work will be optimized optimally so that later managerial performance will increase [3, p. 1325].

Motivation is the degree to which the extent to which individuals want and try to do a job well and higher efforts towards organizational goals will be conditioned by efforts to meet individual needs [5, p. 954]. [6, p. 31] suggests that participation in the budget preparation process for managerial performance will be high if the manager's work motivation is high. In addition, those who become leaders in a business usually have work motivation by the need for high dominance. The results of [7, p. 1025] study concluded that budgetary participation had no effect on managerial performance. [4, p. 592] research results are different from the research conducted by [6, p. 31] which states that budgetary participation has a positive effect on managerial performance. In addition, previous research has used several moderating variables which are moderating variables that link budget participation variables with managerial performance such as delegation of authority [6, p. 33], motivation [4, p. 592]. From the moderating variables used, there are still inconsistencies in research results. Variable delegation of authority proved to be a moderating variable while motivation was not proven as a moderating variable between budgetary participation and managerial performance. Thus an advanced research is needed to increase understanding of the role of this variable in relation to budgetary participatory relationships and managerial performance.

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Expectancy Theory

In a person, every action he does has a goal to be achieved. The goal is motivation to achieve what is expected. Motivation is a driving force for someone to do something to fulfill their goal orientation. This theory was put forward by Victor H. Vroom which states that the power that motivates a person to work hard in doing their work depends on the reciprocal relationship between what is desired and needed from the results of the work. This expectation theory is based on expectancy is an opportunity given due to behavior, value is the result of certain behaviors having certain values for each individual concerned and instrumentality is the perception of an individual that the first level results.

Expectancy is something that exists in an individual that occurs because of the desire to achieve results in accordance with the goals. Expectancy is one of the drivers that underlie someone to take action. It is because with this hard effort, the results obtained will be in accordance with the objectives [3, p. 1325]. In this theory it is stated that a person will maximize effort and minimize everything that prevents the achievement of maximum results. Expectancy theory assumes that a person has the desire to produce a work at a certain time depending on the specific goals of the person concerned and also the person's understanding of the value of work. This achievement is as a tool to achieve that goal. Expansion emphasizes the results to be achieved. The desired outcome is influenced by one's personal goals in covering needs. In this theory, someone will maximize something that is profitable and minimize something that is detrimental to the achievement of its ultimate goal [4, p. 592].

### Contingency approach

Contingency theory states that there is no design and use of a control system that is effectively applied to all organizational conditions, but a certain control system is only effective for certain situations or organizations. Contingency approach is the way of applying concepts from various management streams in real life situations. This contingency approach is the answer to the problem faced in company practice, where there are often encountered methods that are very effective in a situation but will not work well in other situations. The task of a manager in a contingency approach is to identify which techniques, in certain situations, under certain circumstances, and at certain times, will help achieve management objectives. Different conditions and situations require different applications of management techniques, because there are no universal techniques, principles and concepts that can be applied in all conditions [8, p. 388].

Contingency approach can be simply seen as a functional relationship "if then", meaning "if" is an independent variable, "then" is a dependent variable. a comprehensive conceptual framework for contingency approaches informs three important parts that must be considered, the environment, concepts and management techniques and the contingency relationship between the two The contingency approach aims to look at the relationship between contextual variables (contingency) and management accounting system design and to evaluate the effectiveness of the relationship between budgetary participation and managerial performance of BUMN companies in Surabaya.

### Budgeting Participation

Budget is a work plan that is expressed quantitatively, which is measured in standard monetary units and other units of measure, covering a period of one year. Whereas according to [9, p. 458] the budget is a financial plan for the future that identifies the objectives and actions needed to achieve them. Participation in the budgeting process is an effective approach to increase manager motivation. With a high level of participation tends to encourage managers to be more active in understanding the budget and managers will have a good understanding in facing difficulties during budget execution [17, p. 1]. Effective budget success must involve subordinates in the responsibility of cost control to make budget estimates.

Participatory Budgeting is classified into two approaches, namely: (1). The Top-Down Approach, this approach emphasizes that senior management fits the budget for its subordinates. This approach often fails to be implemented due to lack of coordination and commitment between budget makers and budget implementers. (2). Bottom-up approach, this approach involves lower-level managers to participate in determining the budget. Participation will produce results of thought and agreement between managers in the company, but if there is no adequate control over the implementation, it will cause a discrepancy between budget and realization.

The benefit of the participatory budgeting model for companies is the possibility of greater acceptance from employees [8, p. 388]. This budgeting strategy can enable more basic commitments to budget preparation and implementation. The amount of the approved budget is the result of the expertise and personal knowledge of budget makers who have a clearer understanding of their work through interaction with superiors during the review and approval phase. Participatory budgets also have the potential to cause problems if the budget is set too low, there is a possibility that managers may lose interest and decrease performance. Likewise if the budget is set high, this will frustrate the manager in achieving the standards set

**Job Relevant Information**

Planning is influenced by information available to individuals. Availability of information related to the task will improve planning to achieve the goals set, which in turn will improve the manager's performance [10, p. 237] and [11, p. 409]. Definitively Job Relevant Information is defined as information that facilitates decision making that is relevant to the task. Job Relevant Information provides managers with better knowledge about alternative decisions and actions - actions needed to achieve goals. Job relevant information is needed to take strategic steps in achieving the stated goals.

**Delegation of Authority**

Delegation of authority is the granting of authority by a higher manager to a lower manager to carry out a job with explicit authorization from the authority manager when the authority is exercised. The delegation of authority relates to the authority of the leadership given to subordinates (managers) whether it is centralized or decentralized [1, p. 51]. The delegation of authority is the process of assigning tasks to other people who are legitimate or legitimate (according to certain mechanisms within the organization) in carrying out various activities aimed at achieving organizational goals which if not delegated will hinder the process of achieving these goals. Benefits of delegation authority are to allow sub-sections or subordinates to learn new knowledge, encourage the achievement of better and useful decisions to accelerate the completion of work. The devolution of authority also has constraints caused by limited staff capacity, lack of responsibility of supervisors due to delegation of authority. The key to delegating the authority to be effective is the trust of superiors to subordinates and the presence of open communication between superiors and subordinates [4, p. 593].

**Motivation**

[3, p. 1325] states that motivation or encouragement is a condition or energy that moves an employee who is directed or directed to achieve the company's organizational goals. Motivation is very important for employees, managers or leaders because with high motivation, the work (task) is carried out with enthusiasm and passion so that an optimal result will be achieved which will certainly support the achievement of goals that are desired efficiently and effectively. Motivation is a process that encourages or influences someone to get or achieve what they want both positively and negatively.

Motivation will give a change to someone who appears as a result of feeling, soul and emotion so that it encourages doing something that is caused by the needs, desires and goals. In general, there are two types of causes of motivation which are intrinsic and extrinsic. Intrinsic motivation is a motivation that originates from internal factors without coercion, will be more beneficial because it grows from within oneself so as to provide a strong and long-lasting will. Extrinsic motivation is a motivation that comes from outside influences that are difficult to control and can quickly disappear because they are influenced by invitations, orders, specific intentions, words or coercion from others.

**Managerial Performance**

Managerial performance is a process of planning, organizing, implementing, and controlling performance achievements and is communicated continuously by the leadership to employees and between employees and their direct supervisor. Unlike the performance of employees in general is concrete, managerial performance is abstract and complex. Therefore, managers' need a conceptual framework as a working model that can be used as a communication tool to produce managerial performance.

**Effect of Budgeting Participation on Managerial Performance**

According to [4, p. 592] and [12, p. 1214] participation is a concept where subordinates are involved in making decisions to a certain degree with their superiors. In other words, the process of participation in budgeting is the participation of all managers in budget preparation starting from the lowest level of managerial budgeting participation will affect managerial performance, because with budget participation managers who feel involved will be responsible for budget execution so that lower level managers expected to implement the budget better [13, p. 1].

Hypothesis 1: budgetary participation affects managerial performance

**Effect of Job Relevant Information on Budgeting Participation Relationships with Managerial Performance**

Participation in budgeting provides an opportunity for lower level managers to collect and provide input in the form of important information related to their work or tasks. Managers involved in budgeting will try to gather accurate information to make the budget more relevant. The role of information in facilitating decision-making related to the position of information provided by managers in the preparation of the budget will increase individual ability to performance [15, p. 56].

Hypothesis 2: budgetary participation affects managerial performance with job relevant information as a moderating variable.

**Effect of Delegation of Authority to Budgeting Participation Relationships with Managerial Performance**

This delegation of authority is intended to support the smooth task and responsible flow of communication [15, p. 57]. The higher the involvement of managers in budgeting will increasingly influence the delegation of the manager's authority. This is because the involvement of the manager indicates that the manager is trusted in the budget preparation process [18, p. 1].

Hypothesis 3: budgetary participation influences managerial performance by delegating authority as a moderating variable.

**Effect of Motivation on Budgeting Participation Relationships with Managerial Performance.**

Managers who participate in budgeting will internalize established standards or goals and encourage personal satisfaction from work towards achieving budget (motivation) so that it will encourage increased managerial performance [17, p. 1].

Hypothesis 4: budgetary participation influences managerial performance by delegating authority as a moderating variable. The framework of this research can be described in Figure 1.

## 3. RESEARCH METHOD

**Sample Classification**

The sample in this study are the manager of accounting or finance, marketing department manager, human resources manager, general section manager, and other managers or assistant managers who are involved in budgeting for state-owned companies in Surabaya. Of the fourteen SOE sector companies in Surabaya, researchers took five sectors used in the research, namely information and telecommunications, financial and insurance services, procurement of gas, steam and cold air, transportation and warehousing, then mining and quarrying. The data used in this study is to use quantitative data sourced from primary data in the form of questionnaires answered by managers of BUMN companies in Surabaya. The research variables used in this study were dependent variables managerial performance, independent variables of budgetary participation, and moderating variables including job relevant information, delegation of authority, and motivation.

**Operational Variable Definition**.

Managerial Performance

Managerial performance referred to in this study is managerial activities which include: planning, investigating, coordinating, evaluating, supervising, staffing, negotiating and representing or representing. There are ten items of questions used to measure managerial performance using a five-point likert scale, where the lowest score (point 1) shows low performance, while a high score (point 5) shows high performance.

Budgeting Participation

Budgeting participation in this study is the level of how far the involvement and influence of individuals (managers) in the process of preparing the budget in the division or part of it both periodically and annually. There are five questions used to measure participation using a five-point Likert scale, with the lowest score (point 1) showing low participation, while high scores (point 5) indicate high participation [14, p. 41].

Job Relevant Information

Job Relevant Information, which is information that facilitates decision making related to the task. This variable measurement uses 10 (ten) questions with one to five Likert scale where the lowest score (point 1) Job Relevant Information is low, while the high score (point 5) shows a high Job Relevant Information.

Delegation of Authority

The devolution of authority here is the granting of authority by a higher manager to a lower manager to carry out a job with explicit authorization from the manager of authority when the authority is exercised. The measurement of this variable uses six questions with a one to five Likert scale where the lowest score (point 1) shows a low delegation of authority while a high score (point 5) shows a high delegation of authority.

Motivation

Motivation in this study is defined as the degree to which an individual wants and tries to carry out the task well. Each part of the motivational instrument for measurement uses ten question items with a five-point Likert scale. Where the lowest score (point 1) shows low motivation while high score (point 5) shows high motivation.

**Data Quality Testing**

Validity test

In this study, the validity test is done by calculating the correlation of each score in the questions asked by the researcher. As for what the researcher wants to measure is to measure the level of budget participation, job relevant information, motivation, and delegation of authority to the managerial performance of the company's finance department. Calculation of validity in this study uses the help of CSS. An item is declared valid to form a construct / group if it has a value of <0.05 [14, p. 41].

Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to the question is consistent over time. Reliability test used is the Cronbach Alpha test statistic with the test criteria if the Cronbach Alpha coefficient is> 0.7 then the variable is reliable [14, p. 41].

**Data analysis technique**

This research was to examine the relationship between budgetary participation and managerial performance using simple linear regression. Whereas it is to examine the moderating variables on the relationship between the independent variables on the dependent variable using moderated regression analysis.

$Y = a + b_1X_1 + b_2X_2 + e$

$Y = a + b1X_1 + b_2X_2 + b_5X_1X_2 + e$

$Y = a + b1X_1 + b_3X_3 + e$

$Y = a + b1X_1 + b_3X_3 + b_6X_1X_3 + e$

$Y = a + b1X_1 + b_4X_4 + e$

$Y = a + b1X_1 + b_4X_4 + b_7X_1X_4 + e$

Information:

Y: managerial performance

a : constant coefficient

$X_1$: budgetary participation

$X_2$: job relevant information

$X_3$: delegation of authority

$X_4$: motivation

$B_{1-7}$: regression coefficient

e: residual error

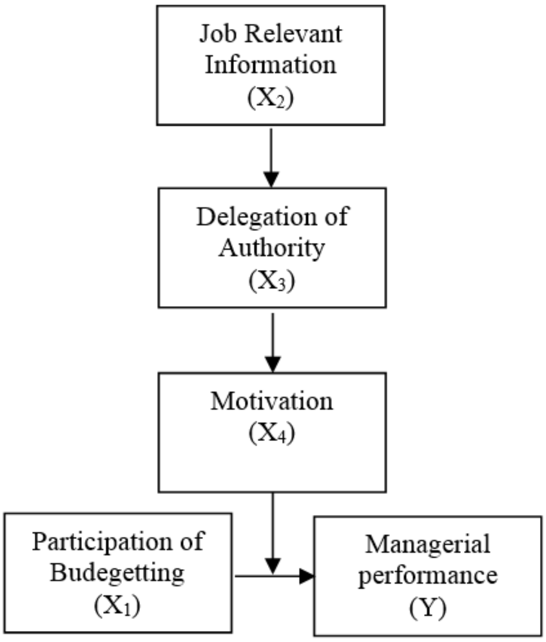


**Figure 1. Research Framework**

## 4. RESULTS AND DISCUSSION

**Table 1**

**Results of Simple Linear Regression Analysis**

| Nilai R Square | Nilai t | Sig. |
|---|---|---|
| 0,146 | 2,428 | 0,010 |

Source: data process

Based on Table 1 it can be seen that there is an effect between budgetary participation on managerial performance, which is indicated by the value of r2 = 0.146 which means that budgeting participation explained 14.6% variability in managerial performance. The t value is 2.428 with a significance of 0.010 which is smaller than dari = 0.05

**Table 2**

**Equation of the results of the Moderating Job Information Relevant Test**

| Equation | $b_1$ | Significant | $b_2$ | Significant | $b_5$ | Significant |
|---|---|---|---|---|---|---|
| 2 | 0,416 | 0,089 | 0,261 | 0,043 | | |
| 3 | -0,417 | 0,851 | -0,241 | 0,882 | 0,014 | 0,651 |

Source: data processed

In equation 2 the value of $b_2$ is not significant and in equation 3 the value of $b_5$ is significant, then the job relevant information is a variable pure moderating. This is because the value of b2 is 0.261, significant.

0.043 (0.261> 0.05) and b5 0.019, significant 0.651 (0.014 <0.05), which means that job relevant information is a moderating variable between the relationship of budgeting participation to managerial performance.

**Table 3**

**Equation Test Results Moderating Authority Delegation**

| Equation | $b_1$ | Significant | $b_3$ | Significant | $b_6$ | Significant |
|---|---|---|---|---|---|---|
| 4 | 0,417 | 0,163 | 0,749 | 0,001 | | |
| 5 | -2,336 | 0,274 | -1,419 | 0,399 | 0,214 | 0,277 |

Source: data processed

In equation 4 the value of $b_3$ is not significant and in equation 5 the value of $b_6$ is not significant, then the delegation of authority is not a moderating variable but only independent variable. This is because the value of $b_3$ is 0.749, significant 0.001 .

(0.715> 0.05) and $b_6$ 0.214, significant 0.277 (0.214> 0.05), which means that the delegation of authority is not a moderating variable of the relationship between budgetary participation and managerial performance.

**Table 4**

**Equation Test Results Moderating Motivation**

| Equation | $b_1$ | Significant | $b_4$ | Significant | $b_7$ | Significant |
|---|---|---|---|---|---|---|
| 6 | 0,318 | 0,128 | 0,588 | 0,000 | | |
| 7 | -1,773 | 0,553 | -0,346 | 0,797 | 0,041 | 0,418 |

Source: data processed

Equation 6 the value of $b_4$ is not significant and in equation 7 the value of $b_7$ is significant, then motivation is a variable pure moderating. This matter because the $b_4$ value is 0.588, significant is 0.000 (0.588> 0.05) and $b_7$ is 0.041, significant is 0.418 (0.0418 <0.05), which means that motivation is a pure moderating variable between budgetary participation and managerial performance.

**Effect of Budgeting Participation on Managerial Performance**

Based on Table 1 it is known that budgetary participation influences managerial performance, which is a significance of 0.020 <0.05. This means that $H_1$ is accepted which means that the results of this study are in accordance with the hypothesis that the author put forward before the research. Budgeting participation is carried out by managers in preparing budgets so that overall objectives can be met. This research is in accordance with the research conducted by [16, p. 29] found that there is a significant influence between budgetary participation on managerial performance. Budgeting participation affects the managerial performance of state-owned enterprises in Surabaya. This can occur because the budget is prepared according to the ability of a section that can be seen in the statement items on budgeting participation second item and other reasons because managers not only play a role in the continuous improvement process but also in the financial perspective of each department, so that the budget can be used to assess the manager's own performance.

**Effect of Budgeting Participation with Job Relevant Information on Managerial Performance.**

Based on Table 2 it is known that budgetary participation with job relevant information affects managerial performance, which is pure moderating because the value of $b_2$ is 0.261, significant 0.043 (0.261> 0.05) and $b_5$ 0.014, significant 0.651 (0.014 <0.05), this means that hypothesis submitted can be accepted. The results of this study are in accordance with [17, p. 2]. Budgeting participation can improve managerial performance when accompanied by individual-oriented job relevant information [11, p. 409]. In other words, job relevant information is significantly capable of acting as a moderating variable that influences the relationship of budget participation in improving managerial performance.

**The Influence of Budgeting Participation with the Transfer of Authority to Managerial Performance.**

Based on Table 3 it is known that budgeting participation with delegation of authority does not affect managerial performance, which is only an independent variable because the value of $b_3$ is 0.749, significant 0.001 (0.749> 0.05) and $b_6$ 0.214 significant 0.277 (0.214> 0.05), which means that the delegation of authority is not a moderating variable between budgetary participation and managerial performance. This means that H0,3 cannot be rejected, which means that the results of this study are not in accordance with the hypothesis that the author put forward before the research. This research is in accordance with the research conducted by [4, p. 593] and [16, p. 2]. The results of this study conclude that budgetary participation with delegation of authority as a moderating variable does not affect the managerial performance of state-owned enterprises in Surabaya. This can occur when the delegation of authority is not a strong reason to encourage managers, as respondents, to carry out their responsibilities because of the possibility that the accountability adopted by the respondent companies is not only based on functional but strategic (process) so that performance improvement is no longer an individual need but a group [12, p. 1214].

**Effect of Budgeting Participation with Motivation on Managerial Performance**

Based on Table 4 it is known that budgeting participation with motivation affects managerial performance, which is pure moderating because the $b_4$ value is 0.588, significant 0.000 (0.588> 0.05) and $b_7$ 0.041, significant 0.418 (0.041 <0.05). This means that hypothesis is accepted which means that motivation affects the relationship between budgetary participation and managerial performance. The results of this study support the research conducted by [13, p. 1] and [17, p. 3]. Motivation is used as a moderating variable with the aim of seeing the strength or weakness of a manager's involvement in budgeting with the motivation (motivation). High motivation will also improve high performance, low motivation from managers and section heads will impact on the low performance of the commitment to be responsible for the goals of the budget target.

## 5. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

This study aims to determine the effect of budgetary participation on managerial performance with job relevant information (JRI), delegation of authority, and motivation as moderating variables. Based on the results of the t test shows that budgetary participation affects managerial performance, this is evidenced by a smaller significant value. Job relevant information and motivation are pure moderating. This is evidenced in the results of the t test.

The devolution of authority does not affect the relationship between budgetary participation and managerial performance, as evidenced by the greater value of $b_3$ and $b_6$. Thus, it can be concluded that budgetary participation influences managerial performance and with the presence of job relevant information (JRI) and motivation as moderating variables have a role in strengthening budget participation in managerial performance. The delegation of authority is not a moderating variable but only an independent variable.

This study has limitations (1) the use of a likert scale has disadvantages such as the same score is considered to have the same or identical characteristics. (2) Short time in distributing questionnaires and coinciding with the long holiday makes many companies that do not want to receive questionnaires.

Based on the results and limitations of the study, the suggestions that can be given are, in subsequent studies, it is recommended that researchers use other test equipment so that the test results are better. In addition, in subsequent studies, in order to use interview methods in data collection to obtain more credible results.

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