

MANAGERIAL PERFORMANCE OF REGIONAL GENERAL HOSPITALS IN NORTH SULAWESI PROVINCE

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ABSTRACT

In a dynamic health care environment, effective budget management is the key to improving managerial performance. This study examines how budget pressure affects managerial performance at Regional General Hospitals (RSUD) in North Sulawesi, with a focus on the mediating role of budget participation and organizational commitment. This research aims to reveal the internal dynamics of RSUD management which faces high budget pressure, as well as enriching the literature regarding the influence of participation and commitment on management practices in the health sector.

Using a quantitative approach, this research involved 158 respondents from various regional hospitals in North Sulawesi. Data was collected through questionnaires and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) to test the relationship between variables and the proposed mediation.

The research findings show that budget pressure significantly influences managerial performance. The research results indicate that budget participation positively influences managerial performance. Organizational commitment has been proven to improve managerial performance. There is a strong relationship between budget pressure and organizational commitment, suggesting that excessive budget pressure can reduce employee commitment. Budget pressure influences the extent to which employees can participate in budgeting. The findings show that budget participation mediates the relationship between budget pressure and managerial performance.

Shows that despite pressure, active involvement of managers in budgeting can minimize the negative impact of budget pressure on performance. Organizational commitment also mediates the effect of budget pressure on managerial performance. This underscores the importance of maintaining employee commitment amidst budgetary pressures to ensure uninterrupted managerial performance.

This research confirms that inclusive budget management and strategies for increasing organizational commitment are the keys to minimizing budget pressure and improving performance in RSUD. It is recommended for RSUD in North Sulawesi to adopt a participatory approach in the budget process and strengthen programs that increase employee commitment, such as training, career development and welfare. The implications of this research provide insight for the development of health policies that are more adaptive and responsive to budget pressures in the public sector.

Keywords: Budget pressure, managerial performance, budget participation, organizational commitment, RSUD

INTRODUCTION

Hospital managerial performance is a measure that reflects whether hospital management and services are running well and correctly. Hospital managerial performance is vital in ensuring the efficiency and quality of health services provided to the community. On a global scale, managerial performance in the health industry is very crucial. According to the World Health Organization (WHO), effectiveness and efficiency in the delivery of health services is very dependent on the quality of management (World Health Organization, 2015). For example, countries that have good health management tend to have better public health indicators, such as higher life expectancy and lower maternal and infant mortality rates.

This phenomenon in various regions in Indonesia shows that the quality of management in regional general hospitals (RSUD) varies. Some RSUDs have good managerial performance with quality services, while others still face various managerial problems. Various factors influence managerial performance in RSUD, including budget pressure, budget participation, and organizational commitment. In a regional context, phenomena in various regions in Indonesia show that the role of managerial performance in RSUD is very important. Regional general hospitals (RSUD) play an important role in ensuring public health. In recent years, regional hospitals in North Sulawesi Province have faced several obstacles in improving managerial performance. These obstacles include a lack of competent workforce, lack of adequate facilities, and lack of coordination between departments. Regional General Hospital (RSUD) management has a very vital role in improving the quality of health services. Optimal management performance can increase the productivity and operational effectiveness of RSUD, as well as improve patient satisfaction. However, the performance of RSUD management in North Sulawesi still needs to be improved. By understanding the factors that influence managerial performance, the government can create more effective policies to improve the quality of health services. Apart from that, the results of this research can be a reference for RSUDs in various regions to improve their managerial

performance. Hospital management performance in Indonesia is a significant topic in health service management. Several studies have been conducted to identify factors that influence the managerial performance of hospitals in Indonesia. One of them is research that evaluates the impact of distributive, procedural and interactional justice on the relationship between participation in budget preparation and hospital managerial performance (Firana & Abbas, 2020). Another study emphasizes the importance of a performance evaluation system that involves financial and non-financial aspects such as patient satisfaction, service quality, and workforce loyalty in hospital management decision making (Wenas et al., 2022).

The relationship between budget pressure and managerial performance is related to service quality where budget pressure can affect the quality of services provided by RSUD. With limited resources, it may be difficult to obtain the latest medical equipment or recruit qualified medical personnel (Smith, 2010). Furthermore, budget pressure can influence the decision-making process by RSUD management. There is a risk that decisions taken may focus more on cost efficiency than service quality (Jones, 2012). Budget pressures can also influence the motivation of medical and non-medical personnel. If there are budget cuts that affect incentives or other facilities, this can reduce staff morale and motivation (Anderson, 2013).

The phenomenon of budget pressure often occurs in financial management in various organizations, including hospitals. Several previous researchers have examined the impact of budget pressure on managerial behavior and organizational performance. Research conducted by Brownell Santoso et al. (2022) show that budget pressure can influence managerial behavior in making financial decisions, especially in terms of controlling costs and achieving budget targets. Other research conducted by Mulyadi Umiyati (2015) shows that budget pressure can also have an impact on stress levels and managerial job satisfaction. Managers who are constantly faced with high budget pressures tend to feel stressed and less satisfied with their work, this can ultimately affect the overall performance of the organization. Several studies have highlighted the relationship between involvement in budget pressures and managerial performance. For example, research conducted by Santoso et al. (2022) show that budget pressure can influence managerial performance, although the results can vary and are not always consistent. Apart from that, research conducted by Tapatfeto (2018) emphasized that managerial performance involves a number of managerial activities such as planning, coordination, evaluation and supervision.

Budget participation refers to the involvement of managers and staff in the budget preparation process. In the RSUD context, this could include discussions about resource allocation, target setting and prioritization. The link between budget participation and managerial performance is that managers who are directly involved in the budget preparation process tend to have a better understanding of the budget and organizational goals (Brown, 2015). This can improve the effectiveness of resource management and the quality of services provided. Furthermore, involvement in the budget process can increase managers' sense of ownership and motivation (Green, 2017). This is because they feel that their opinions are valued and that they have an active role in determining the direction of the organization. In relation to coordination, budget participation can improve coordination between units or departments in RSUD. This encourages

better communication and collaboration, which is important for achieving organizational goals (Davis, 2018).

In the context of the relationship between managerial performance and budget participation, several studies have found relevant findings. For example, a study conducted by Nurwulan (2023) highlights that there is an interaction between decentralization and participation in budget preparation which influences managerial performance. Although this relationship is positive, it is not statistically significant. In addition, a study conducted by Pradnyani (2022) stated that involvement in budget preparation can influence managerial performance through organizational commitment as an intermediary. This emphasizes the importance of internal factors within an organization that can regulate the relationship between involvement in budget preparation and managerial performance. Other research conducted by Bangun (2017) shows that involvement in budget preparation can have an impact on managerial performance through psychological capital and views on innovation.

Furthermore, organizational commitment plays an important role in the relationship with managerial performance. Organizational commitment refers to the degree to which an employee is psychologically connected to the company they work for. This involves the desire to remain employed at the company, efforts to achieve company goals, as well as belief in and acceptance of company values (Meyer, Stanley, & Vandenberg, 2019). Employees who show strong dedication to the company tend to be more motivated to work hard and achieve organizational goals. This motivation can increase the level of productivity and operational efficiency, which are the main indicators of managerial success. Committed managers are also more likely to inspire their teams, creating a productive and collaborative work environment (Jena & Pradhan, 2018).

Organizational commitment can have an impact on individual motivation and performance in achieving organizational goals. Therefore, understanding the deep relationship between organizational engagement and managerial performance can provide valuable insights for managers and practitioners in managing human resources and designing effective organizational development strategies.

Several studies have highlighted the interaction between organizational commitment and managerial performance. For example, research conducted by Pradnyani (2022) indicates that organizational commitment can influence managerial performance. In addition, a study conducted by Putra (2015) emphasized that commitment to the organization has an important impact on employee productivity in the small industrial sector. The results of this study state that the level of commitment to the organization can directly influence individual performance in the work environment. Other research conducted by Sumarni & Pramuntadi (2019) confirmed that organizational commitment has an important role in achieving successful performance in an organization, because it can be a driving factor for individuals to work well, both individually and in teams.

Agency theory is an idea used to explain the complex relationship between owners (principals) and managers (agents) in an organization (Jensen & Meckling, 1976). The main focus of this theory is how to encourage agents to act in line with the principal's interests, especially in situations

of performance uncertainty and complex human behavior. Broadly speaking, the agency concept emphasizes the importance of encouraging agents to improve their performance, dealing with uncertainty in work results, and understanding the complexity of human behavior in principal-agent relationships. By combining understanding from various points of view, this theory can provide better direction in designing effective incentive and contract systems in organizations.

This research refers to research by Kuruppu et al (2016); Nugroho et al (2021) who researched budget participation, organizational commitment and managerial performance. This study brings innovation by investigating in depth the impact of budget pressure on managerial performance moderated by budget participation and organizational commitment at Regional General Hospitals (RSUD) in North Sulawesi Province. The main focus is the quality of services provided by the North Sulawesi Provincial Regional Hospital by identifying factors that cause budget pressure and how hospital management manages limited funds to achieve optimal performance. In addition, this research will explore how increasing the level of budget involvement among hospital employees can increase accountability, clarity and efficiency in using the budget and the sincere involvement of hospital heads and medical personnel in the hospital's vision and mission can improve management efficiency and quality of health services. Based on this background, this research revolves around the topic: Managerial Performance of Regional General Hospitals in North Sulawesi Province.

In agency theory, agency costs include various types of sacrifices and efforts made by both the principal (owner) and the agent (manager) to ensure that the interests of each party are properly met. These include monitoring costs, which include monitoring efforts by the principal to ensure that agents carry out their duties as expected, and bonding costs, which represent agent efforts to convince the principal that they will behave as they should.

Agency theory is an important framework in the context of human resource management (HRM) and corporate management in general. This theory focuses on the agency relationship between the owner (principal) and manager (agent), where there is a potential conflict of interest that needs to be overcome to improve human resource and managerial performance.

One of the factors used to increase organizational effectiveness can be seen from its managerial performance. Management functions which include planning, organizing, coordinating, evaluating, supervising, selecting staff, negotiating and representing represent the basis of planning. So far, managers can do these things to see the development of management in the organization. It is said to be effective in financial planning regarding the budget issued and provides opportunities for subordinates to be approved or involved in the budgeting process. In previous studies regarding budget participation on managerial performance, it was concluded that the results were still changing or inconsistent. This requires other variables that influence budget participation and managerial performance. The purpose of this research is to study the effect of budgeting on managerial planning with distributive justice, procedural justice, and commitment to budget objectives as mediating variables. This research was conducted in 2019. The data collection technique was carried out by distributing questionnaires to 35 employees at manager level and above at BCS Logistics as respondents. The selection of respondents was carried out using a

purposive sampling method, where respondents must have a manager level position above, have at least one year's experience in that position, and be involved in budget preparation. The analysis technique used in this research is Partial Least Square (PLS). The instrument has been tested for validity and reliability. Statistical analysis shows that distributive justice, procedural justice, and budget goal commitment can be mediating variables in the relationship between budget participation and managerial performance.

In this research, the data collection method is a questionnaire, and the data analysis used in this research is simple linear regression analysis. The results show that. Budget participation, organizational commitment and managerial performance are in the appropriate category and have a positive effect. Meanwhile, organizational commitment can mediate the relationship between budget participation and managerial performance, but one dimension of commitment does not influence it, namely continuity commitment.

This research aims, first, to examine the influence of participatory budgeting on managerial performance, and to examine the indirect influence of commitment and motivation as intervening variables. Second, it aims to test the influence of leadership style as a moderating variable in the relationship between participative budgeting and commitment. Data was collected using a survey questionnaire. One hundred and fifteen middle-level managers, randomly selected from local government employees in Indonesia, participated in this research. Partial Least Square (PLS) to carry out Structural Equation Modeling (SEM) techniques was used to analyze the data. Research findings show that participatory budgeting does not have a significant effect on managerial performance. Participatory budgeting improves managerial performance through increasing commitment and has a significant positive effect on motivation. Furthermore, motivation also has a positive and significant effect on managerial performance. Leadership style moderates the relationship between participative budgeting and goal commitment.

This research aims to test whether there is an influence of Budgetary Slack, Organizational Commitment, Compensation, Human Capital, and Governance on the financial performance of the Logistics Facilities and Development Bureau of the National Police Headquarters (Case Study on the Logistics Facilities and Development Bureau of the National Police Headquarters (Case Study on the Facilities and Development Bureau Police Headquarters Logistics)). This research uses causality research with a quantitative approach, which is measured using multiple linear regression methods based on SPSS version 25.00. The population of this research is the Police Logistics Agency throughout Indonesia. The sample was determined based on Logistics and Development Facilities for the National Police Headquarters. The data used in this research is primary data. The data collection technique used a questionnaire distributed to 50 respondents. Hypothesis testing using the T test and F test. The results of the research prove that (1) Budgetary Slack has an effect on the financial performance of the Logistics Facilities and Development Bureau of the National Police Headquarters, (2) Organizational Commitment has no effect on the financial performance of the Logistics Facilities and Development Bureau of the National Police Headquarters, (3) Compensation has no effect on the financial performance of the Logistics Facilities and Construction Bureau of the National Police Headquarters, (4) Human Capital has an influence on

the financial performance of the Logistics Facilities and Construction Bureau of the National Police Headquarters, (5) Governance has no effect on the financial performance of the Logistics Facilities and Construction Bureau of the National Police Headquarters. .

2.2.19(Jatmiko et al., 2020)

This research aims to obtain empirical evidence regarding the influence of budget participation and understanding of the accounting system on the performance of local government officials with organizational commitment as an intervening variable. The population in this research is the structural apparatus at the Regional Apparatus Organization (OPD) of Sleman Regency, Indonesia which includes offices and agencies totaling 25 OPDs. The sample consisted of 125 people who were selected using purposive sampling based on certain criteria. Data were analyzed based on multiple regression and path analysis using the SPSS program. The results of this study indicate that budget participation does not have a positive influence on organizational commitment; understanding the accounting system has a positive effect on organizational commitment; organizational commitment does not have a positive effect on the performance of local government officials; budget participation does not have a positive impact on the performance of local government officials; understanding the accounting system has a positive effect on the performance of local government officials; budgeting participation does not have a positive effect on the performance of regional officials through organizational commitment; Meanwhile, understanding the accounting system has a positive impact on the performance of local government officials through organizational commitment.

2.2.20(Sidik et al., 2022)

The role of budget participation in improving managerial performance occurs in the higher education environment. If you are not given the opportunity to determine the contents of the budget, it will lead to dysfunctional behavior. The aim of this research is to determine the effect of budget participation on managerial performance with organizational commitment and organizational culture as moderating variables. The type of method used in this research is a quantitative method with data collection techniques using a questionnaire survey. The number of respondents in this research was 62 respondents consisting of work unit leaders, lecturers, educational staff and student organizations within the Faculty of Economics, Gorontalo State University. The data analysis technique used is simple regression analysis and Moderated Regression Analysis (MRA) using IBM SPSS Version 25 Software. The findings of this research reveal that budget participation has a positive but not significant effect on managerial performance. In addition, organizational commitment and organizational culture strengthen the influence of budget participation on managerial performance.

Research conducted by Lu et al. (2015) found that budget pressure can influence budget participation in two different ways. On the one hand, budgetary pressures may encourage managers to become more involved in the budget process in order to ensure that limited resources are used

in the most effective way. On the other hand, excessive pressure may cause managers to feel that their participation is ineffective, thereby reducing their willingness to engage in the budget process. From a human resource management perspective, budget participation is considered a form of employee empowerment that can increase motivation and performance. McGregor's Theory X and Theory Y (McGregor, 2016) can be applied here; where well-managed budget pressures (following Theory Y principles) can encourage participation and innovation. In financial theory, budgetary participation can be considered as a mechanism to reduce information asymmetry between top management and line managers, thereby enabling more efficient resource allocation. (Jensen & Meckling, 1976).

A number of studies have shown that managers' perceived budget pressure can increase budgetary participation because managers feel the need to ensure that tight budgets are used as efficiently as possible (Lu et al., 2015). Other research by Hutama & Yudianto (2019) found that budget participation can strengthen managers' commitment to organizational goals, especially in situations where budget pressure is high. However, there is also evidence to suggest that excessive budget pressure can reduce budget participation if managers perceive that the pressure is unrealistic or too demanding (Andreas, 2016).

Based on theoretical studies and previous research findings, the hypotheses that can be proposed are:

H1: Budget pressure influences budget participation in regional hospitals in North Sulawesi Province.

H3: Budget pressure influences managerial performance.

Budget participation (Z1) refers to the process in which individuals at various levels of the organization are involved in the budget preparation process. Organizational commitment (Z2), is the level to which employees feel emotionally attached and loyal to their organization. Budget participation can increase organizational commitment by giving employees a sense of ownership of the process and results achieved, which in turn can increase performance and job satisfaction. Research by Magner et al. (1995) show that increased budgetary participation is associated with increased organizational commitment, especially when employees perceive that their participation has a significant impact. This research also found that higher organizational commitment is associated with reduced employee turnover and increased performance.

Based on theoretical studies and previous research findings, the hypotheses that can be proposed are:

H4: Budget participation influences organizational commitment.

Budget participation (Z1) is the process in which managers and staff are involved in setting budgets and making decisions regarding resource allocation. Managerial performance (Y) refers to the effectiveness and efficiency of managers in achieving organizational goals and managing daily operations. Participation in the budget process is expected to improve managerial performance by giving managers a greater sense of control over resources and decisions that affect their area of responsibility.

Research by Locke and Schweiger (1979) shows that budget participation can improve managerial performance by increasing motivation and job satisfaction. This research finds that managers who are involved in the budget process tend to have a higher commitment to budget objectives, which in turn improves their performance. In contrast, research by Milani (1975) shows that budget participation is not always associated with increased managerial performance, especially if such participation is not followed by adequate support from the organization. Research by Shields and Shields (1998) found that effective budget participation was associated with improved managerial performance, especially when managers believed that their participation had a real impact on budget decisions. This research also shows that increased budget participation can strengthen managers' understanding of organizational goals and how resources should be allocated to achieve those goals.

Based on theoretical studies and previous research findings, the hypotheses that can be proposed are:

H5: Budget participation influences the managerial performance of regional hospitals in North Sulawesi Province. Budget pressure (X1) is often considered a factor that can negatively influence managerial performance (Y) because it can create stress and encourage dysfunctional behavior. However, budget participation (Z1) can act as a mediating variable that allows managers to overcome these pressures and improve managerial performance. Budget participation allows managers to be directly involved in the budget preparation process, which can increase their understanding of budget targets and reduce negative perceptions of budget pressures.

RESEARCH METHODS

This research generally uses an explanatory research design by applying survey methods. Survey method research, namely research that takes samples from a population and uses questionnaires as the main data collection instrument. Thus, this research is categorized as explanatory research. Explanatory research can test and explain the relationship between variables in a causal relationship (Saunders et al., 2019).

This type of explanatory research design was chosen because in this research the relationship and influence between budget pressure variables on managerial performance with budget participation and organizational commitment as mediators was tested. The survey method is used considering that this research will also create a systematic, factual and accurate picture of the facts, characteristics and relationships between the variables studied through hypothesis testing. Data collection is carried out simultaneously at a certain time. The approach to this research uses a positivist paradigm, because the research was carried out quantitatively on the measurement of variable constructs, namely budget pressure, on managerial performance with budget participation and organizational commitment as mediators that form a model and analyze the influence between one construct and another.

Population, Sample and Sampling Technique

Population is an object or subject in a group of individuals who have the same characteristics (Creswell, 2018). Populations can be divided into two types, namely target

populations and access populations. The target population is the population planned in the research plan (Bryman & Bell, 2015). The population in this study were RSUD employees in 5 hospitals owned by the government of North Sulawesi Province, including Noongan Regional Hospital, Bitung Regional Hospital, Ratumbuang Regional Hospital, ODSK Regional Hospital, and Eye Hospital. The population has traits or characteristics that are inherent in each individual, especially the employees of each North Sulawesi Provincial Government Hospital. The characteristics of the population can be seen from the cultural differences in each Regional Hospital of North Sulawesi Province. The total target population in this research was 74 respondents, namely all leaders and structural officials in RSUDs under the North Sulawesi Provincial Government.

3.5 Data Analysis Methods and Process

The data analysis method is part of the data testing process which is carried out after the research data collection stage. This research uses statistics as a method that can be used to draw conclusions. Before testing the hypothesis, a test is first carried out on the research instrument used, to see the validity and reliability of the instrument used.

In this research, instrument development was carried out by determining the research variables used, then looking at the indicators of several variables by adopting and adapting sources from several previous studies and considering the theoretical basis related to the research. In determining the indicators, we have also discussed them with experts in their fields and paraphrased the indicators into question items that are easy for respondents to understand.

RESEARCH RESULT

Pengujian hipotesis digunakan untuk menguji signifikan tidaknya pengaruh variabel eksogen terhadap variabel endogen. Kriteria pengujian menyatakan bahwa apabila probabilitas \leq level of significance (Alpha (α) = 5%) maka dinyatakan ada pengaruh yang signifikan variabel eksogen terhadap variabel endogen. Pengujian hipotesis secara statistik ini vital untuk menilai kebenaran teoretis dari hubungan yang dihipotesiskan dalam model, memberikan bukti empiris yang mendukung atau menolak hipotesis awal yang diajukan. Dengan demikian, keseluruhan prosedur pengujian ini, mulai dari uji VIF hingga uji hipotesis, memainkan peran kunci dalam mengkonfirmasi struktur model dan memberikan hasil yang dapat diandalkan untuk interpretasi dan aplikasi selanjutnya dalam praktek manajemen strategis. Hasil pengujian hipotesis dapat diketahui melalui tabel berikut.

Table 4. 18

Hypothesis Testing Results

Hipot.	Correlation	Path Coefficient	t-statistics	P Values
H1	Budget Pressure -> Budget Participation	0.122	4.000	0.000

H2	Budget Pressure -> Organizational Commitment	0.182	4.501	0.000
H3	Budget Pressure -> Performance Managerial	0.251	5.000	0.000
H4	Budget Participation -> Organizational Commitment	0.200	5.000	0.000
H5	Budget Participation -> Managerial Performance	0.152	3.755	0.000
H6	Organizational Commitment -> Managerial Performance	0.201	4.000	0.000
H7	Budget Pressure -> Budget Participation -> Managerial Performance	0.150	5.000	0.000
H8	Budget Pressure -> Organizational Commitment -> Managerial Performance	0.124	6.000	0.000
H9	Budget Participation -> Organizational Commitment -> Managerial Performance	0.175	5.000	0.000

Source: Processed Primary Data (2024)

Hypothesis testing in research is carried out by looking at the t-statistic value and p-value. The hypothesis is accepted if the t-statistic > 1.96 (for a significance level of 5%) and the p-value < 0.05 . The following is a detailed explanation for each hypothesis based on the values obtained:

Hypothesis 1 (H1): Budget pressure influences budget participation

Path Coefficient: 0.122

T-statistic: 4,000, meaning t-statistic $4,000 > t\text{-table } 1.96$ then H_{o1} is rejected and H_{a1} is accepted

P-value: 0.000, meaning the significance value is < 0.05 , then H_{o1} is rejected and H_{a1} is accepted

There is sufficient evidence that Budget Pressure positively influences Budget Participation, shown by the t-statistic 4.00 and P-value 0.000. A P value of 0.000 indicates that this relationship is stable and significant. Thus Hypothesis 1 is accepted.

Hypothesis 2 (H2): Budget pressure influences organizational commitment

Path Coefficient: 0.182

T-statistic: 4.501, meaning t-statistic $4.501 > t\text{-table } 1.96$ then H_{o2} is rejected and H_{a2} is accepted.

P-value: 0.000, meaning the significance value is < 0.05 , then H_{o2} is rejected and H_{a2} is accepted

Budget pressure has a positive influence on organizational commitment. Path coefficient 0.182 together with t-statistic 4.501 and P-value 0.000 indicates a significant relationship, stating that well-managed budget pressure can increase organizational commitment. Thus Hypothesis 2 is accepted.

Hypothesis 3 (H3): Budget pressure influences managerial performance

Path Coefficient: 0.251

T-statistic: 5,000, meaning $t\text{-statistic } 5,000 > t\text{-table } 1.96$ then H_{o3} is rejected and H_{a3} is accepted
 P-value: 0.000, meaning the significance value is <0.05 , then H_{o3} is rejected and H_{a3} is accepted
 The path coefficient of 0.251 shows a moderate positive relationship between Budget Pressure and Managerial Performance. With a t-statistic of 5.000 and a P-value of 0.000, these results far exceed the generally considered threshold of statistical significance ($P < 0.05$), indicating that this relationship is highly significant. Thus Hypothesis 3 is accepted.

Hypothesis 4 (H4): Budget participation influences organizational commitment

Path Coefficient: 0.200

T-statistic: 5,000, meaning $t\text{-statistic } 5,000 > t\text{-table } 1.96$ then H_{o4} is rejected and H_{a4} is accepted
 P-value: 0.000, meaning the significance value is <0.05 , then H_{o4} is rejected and H_{a4} is accepted
 There is sufficient evidence that Budget Participation positively influences Organizational Commitment, indicated by a t-value of 5,000 and a P-value of 0.000. Thus Hypothesis 4 is accepted.

Hypothesis 5 (H5): Budget participation influences managerial performance

Path Coefficient: 0.152

T-statistic: 3.755, meaning $t\text{-statistic } 3.755 > t\text{-table } 1.96$ so H_{o5} is rejected and H_{a5} is accepted
 P-value: 0.000, meaning the significance value is <0.05 , then H_{o5} is rejected and H_{a5} is accepted
 With a path coefficient of 0.152 there is a weak positive relationship between Budget Participation and Managerial Performance. The T-statistic of 3.755 and P-value of 0.000 indicates that this relationship is also statistically significant, supporting the acceptance of the hypothesis that Budget Participation positively influences Managerial Performance. Thus Hypothesis 5 is accepted.

Hypothesis 6 (H6): Organizational commitment influences managerial performance

Path Coefficient: 0.201

T-statistic: 4,000, meaning $t\text{-statistic } 4,000 > t\text{-table } 1.96$ so H_{o6} is rejected and H_{a6} is accepted
 P-value: 0.000, meaning the significance value is <0.05 , then H_{o6} is rejected and H_{a6} is accepted.
 Organizational Commitment has a significant positive influence on Managerial Performance with a path coefficient of 0.201. The T-statistic of 4.000 and P-value of 0.000 declare the results significant, strengthening the relationship between higher commitment in the organization and work improvement. Thus Hypothesis 6 is accepted.

Hypothesis 7 (H7): Budget participation mediates the relationship between budget pressure and managerial performance

Path Coefficient: 0.150

T-statistic: 5,000, meaning $t\text{-statistic } 5,000 > t\text{-table } 1.96$ then H_{o7} is rejected and H_{a7} is accepted
 P-value: 0.000, meaning the significance value is <0.05 , then H_{o7} is rejected and H_{a7} is accepted
 This mediation relationship is also significant with a path coefficient of 0.150, t-statistic 5.000, P-value 0.000, indicating that Budget Participation mediates the positive relationship between Budget Pressure and Managerial Performance. Thus Hypothesis 7 is accepted.

Hypothesis 8 (H8): Organizational commitment mediates the relationship between budget pressure and managerial performance

Path Coefficient: 0.124

T-statistic: 6,000, meaning t-statistic $6,000 > t\text{-table } 1.96$ then H_{o8} is rejected and H_{a8} is accepted
 P-value: 0.000, meaning the significance value is < 0.05 , then H_{o8} is rejected and H_{a8} is accepted
 This hypothesis tests the strong mediation relationship between Budget Pressure and Managerial Performance through Organizational Commitment. With a path coefficient of 0.124, t-statistic of 6.000, and P-value of 0.000, this mediation relationship is very significant. Thus Hypothesis 8 is accepted.

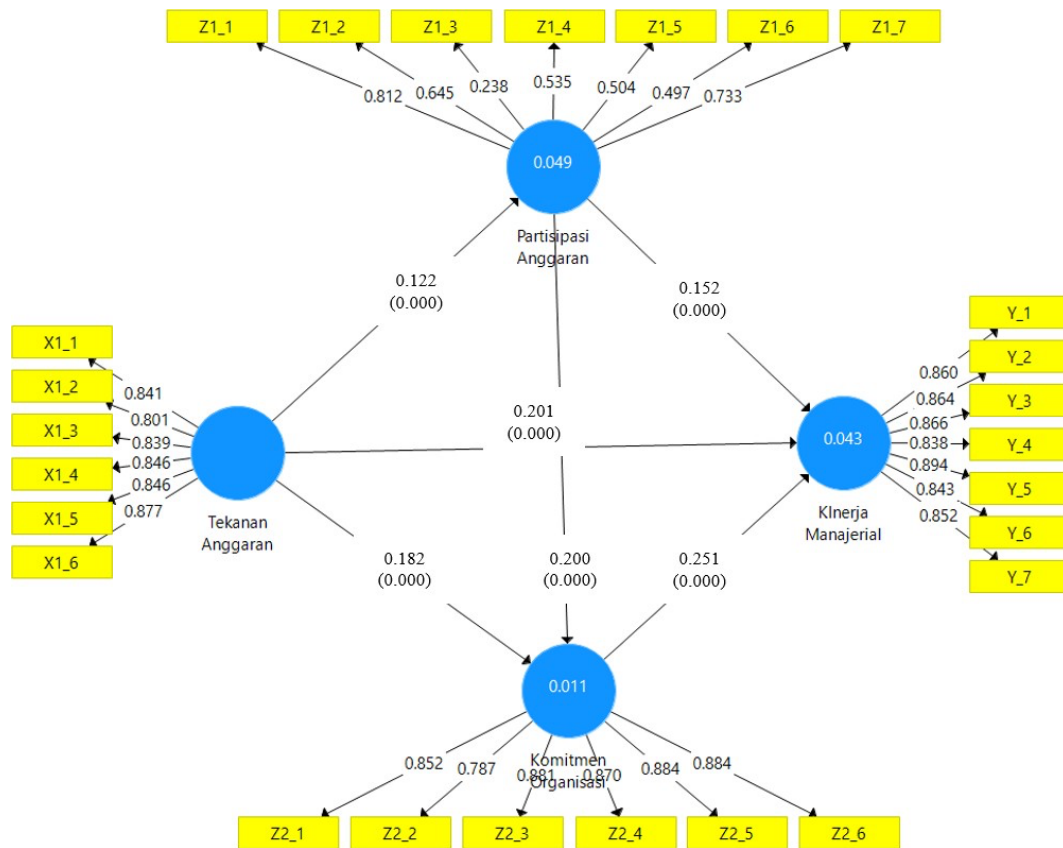
Hypothesis 9 (H9): Organizational commitment mediates the relationship between budget participation and managerial performance

Path Coefficient: 0.175

T-statistic: 5,000, meaning t-statistic $5,000 > t\text{-table } 1.96$ then H_{o9} is rejected and H_{a9} is accepted
 P-value: 0.000, meaning the significance value is < 0.05 , then H_{o9} and H_{a9} are accepted

This mediation relationship is also significant with a path coefficient of 0.175, t-value 0.321, P-value 0.000, indicating that Organizational Commitment mediates the positive relationship between Budget Participation and Managerial Performance. Thus Hypothesis 9 is accepted.

Based on the results of the structural model analysis (inner model), the results of the analysis can be described as follows.



Gambar 4. 1 Model Path Coefficient

Based on the picture above, in this analysis there is the influence of various variables on Managerial Performance using the Partial Least Squares (PLS) method. The data obtained revealed a significant and positive relationship between all independent variables and Managerial Performance, as well as a mediating relationship between these variables.

Budget Pressure -> Budget Participation With a path coefficient of 0.083, this relationship shows that budget pressure strengthens budget participation. This suggests that when there is budget pressure, individuals tend to be more involved in the budget process to ensure efficient use of resources.

Budget Pressure -> Organizational Commitment The analysis shows that Budget Pressure has a positive effect on Organizational Commitment, with a path coefficient of 0.096. This could be interpreted to mean that reasonable budget pressures can strengthen employees' loyalty and dedication to the organization, perhaps through increased communication and clarification of goals.

Budget Pressure -> Managerial Performance The relationship between Budget Pressure and Managerial Performance shows a path coefficient of 0.157, indicating strong statistical significance. This suggests that increasing budgetary pressure, within healthy limits, tends to strengthen managerial performance. This effect could be because budget pressures trigger more efforts in resource management and operational efficiency.

Budget Participation -> Organizational Commitment Participation in the budget with a path coefficient of 0.041 also shows a positive influence on Organizational Commitment. This confirms that when individuals are involved in the budget process, they are more likely to understand and support organizational goals, which in turn increases organizational commitment.

Budget Participation -> Managerial Performance Participation in the budget with a path coefficient of 0.052 also shows a positive influence on Managerial Performance. This confirms that when individuals are involved in the budget process, they are more likely to understand and support organizational goals, which in turn improves performance.

Organizational Commitment -> Managerial Performance Organizational Commitment shows a strong positive relationship with Managerial Performance with a path coefficient of 0.121. This indicates that organizational commitment plays a vital role in motivating employees to achieve and exceed set performance standards.

Budget Pressure -> Budget Participation -> Managerial Performance Path coefficient 0.004 indicates that Budget Participation acts as a significant mediator in the relationship between Budget Pressure and Managerial Performance. This suggests that budgetary participation facilitates the utilization of budgetary pressures to improve managerial performance.

Budget Pressure -> Organizational Commitment -> Managerial Performance The mediating relationship between Budget Pressure and Managerial Performance through Organizational Commitment with a path coefficient of 0.012 confirms that organizational commitment is an important catalyst that turns budget pressure into increased performance.

Budget Participation -> Organizational Commitment -> Managerial Performance Path coefficient 0.005 indicates that Organizational Commitment acts as a significant mediator in the relationship between Budget Participation and Managerial Performance. This shows that Organizational Commitment facilitates budget participation to improve managerial performance. In conclusion, these results indicate that effective budget management and building organizational commitment are key to optimizing performance in the considered context. This provides important insights for organizational leaders in designing management strategies that focus not only on financial pressures but also on building employee commitment and participation.

In this dissertation, mediation analysis via path coefficients offers important insights into how certain variables influence Managerial Performance indirectly through one or more intermediary variables. The two main mediating pathways explored are: (1) Budget Pressure through Budget Participation to Managerial Performance, (2) Budget Pressure through Organizational Commitment to Managerial Performance, and (3) Budget Participation through Organizational Commitment to Managerial Performance. These three paths show how environmental and organizational variables work together to influence outcomes in management.

For mediation relationships:

Budget Pressure -> Budget Participation -> Managerial Performance

In this connection, Budget Pressure first influences Budget Participation with a path coefficient of 0.004, indicating that increasing budget pressure increases budget participation. Higher budget participation then mediates this relationship to Managerial Performance, with a path coefficient from Budget Participation to Managerial Performance of 0.052. This value indicates that more intense participation in the budget process—perhaps due to pressure to be more efficient and effective—significantly improves Managerial Performance. This relationship illustrates the importance of participation in the budget as a tool for optimizing performance under stressful conditions.

Budget Pressure -> Organizational Commitment -> Managerial Performance

The second mediation relationship explores how Budget Pressure increases Organizational Commitment, with a path coefficient of 0.004. This suggests that budget pressures, when managed in a way that reinforces organizational policies and values, can increase employee commitment. This commitment, with a path coefficient of 0.121 from Organizational Commitment to Managerial Performance, then improves managerial performance. This relationship makes it clear that high organizational commitment can be a catalyst that turns the negative potential of budgetary pressures into positive improvements in performance.

Budget Participation -> Organizational Commitment -> Managerial Performance

In this connection, Budget Participation first influences Organizational Commitment with a path coefficient of 0.005, indicating that increasing budget participation increases organizational commitment. Higher Organizational Commitment then mediates this relationship to Managerial Performance, with a path coefficient from Organizational Commitment to Managerial Performance of 0.121. This value indicates that more intense organizational commitment in the budget process—perhaps due to pressure to be more efficient and effective—significantly

improves Managerial Performance. This relationship illustrates the importance of organizational commitment as a tool for optimizing performance under pressure conditions.

These three mediation pathways not only demonstrate statistically significant relationships, but also provide practical insight into how certain factors in the organizational environment can be combined to produce optimal outcomes. In particular, they highlight the importance of strategic management in directing budgetary pressures and budgetary participation to achieve better performance, as well as managing human resources in a way that increases commitment to maximizing performance. Each of these findings has strong managerial implications, suggesting that strategic decisions must consider how these elements interact within the organizational setting.

DISCUSSION

This research examines the relationship between budget pressure and budget participation. The proposed hypothesis states that budget pressure influences the level of budget participation, with the assumption that pressure to meet or exceed budget targets can encourage managers and staff to be more involved in the budget preparation process.

Management theory and accounting literature have long recognized that budgetary pressures can influence managerial behavior, including participation in budget preparation. Studies by Afifi and Zuliyati (2016) and Andrian and Kuntadi (2022) show that budget pressure often motivates staff to be more active in the budget process, aiming to ensure that targets are realistic and achieved.

Data analysis shows that the path coefficient between budget pressure and budget participation is 0.083 with a significant p-value (0.000), indicating a positive and significant relationship. This shows that budget pressure does play a role in increasing budget participation.

In the context of organizations operating under tight budget constraints, such as regional hospitals, budget pressure becomes an important factor in the budgeting process. Research respondents, which include managers and finance staff, confirmed that the pressure to achieve budget efficiency forces them to become more involved in the budgeting process.

Budget pressure is assessed through indicators such as the realism of budget targets and the urgency of achieving targets. Budget participation is measured through indicators such as the frequency and depth of staff involvement in budget discussions. Data from the instrument shows a positive correlation between the intensity of budget pressure and the level of participation in budget activities.

In addition, it would be useful to explore how contextual variables such as organizational culture and leadership influence the relationship between budget pressure and budget participation. Are there certain aspects of organizational culture or leadership style that strengthen or weaken this relationship? Future research could investigate these aspects to provide more focused and effective recommendations in budget management.

The Effect of Budget Pressure on Organizational Commitment

In today's competitive and challenging business environment, budget management is a critical component that influences various operational and strategic aspects of the company. Particularly in the health sector, budget pressures are often a major focus of management, given resource

limitations and high efficiency demands. The influence of budget pressure on organizational commitment is interesting to research because it has important implications for the stability and progress of the organization. Organizational commitment, which reflects the depth of employees' attachment to their company, can be greatly influenced by how budgetary pressures are managed. Therefore, understanding these dynamics can provide valuable insights for management in designing strategies that not only achieve financial targets but also maintain dedicated and productive human resources.

Management theories suggest that budgetary pressures, when managed well, can increase employee engagement by increasing their understanding of the importance of efficiency and achieving targets. However, research such as that conducted by Luft and Shields (2003) shows that pressure that is too high can be counterproductive, causing burnout and reducing organizational commitment. According to Armstrong and Baron (2005), organizational commitment is influenced by how employees feel organizational support and the realism of the targets they face.

Data analysis shows that the path coefficient between budget pressure and organizational commitment is 0.096 with a p-value of 0.000, indicating a significant relationship. This indicates that there is a positive influence of budget pressure on organizational commitment, contrary to expectations that excessive pressure might reduce commitment.

This research was conducted in a hospital setting, where budget pressures are often faced due to limited resources and the need for efficiency. The respondents, involving hospital management, experienced this pressure as part of their responsibilities. Interestingly, many of them see this pressure as motivation to improve their performance and commitment to the organization, especially because they feel they are playing a role in achieving larger goals.

Budget pressure is measured by indicators such as the level of necessity to achieve budget targets, target realism, and management support in achieving targets. Organizational commitment is assessed through indicators such as willingness to put in extra effort, long-term loyalty, and pride in being part of the organization. The results show that pressure to achieve realistic targets, supported by effective management, can actually increase employee commitment.

From this analysis, we can conclude that budget pressure can have a positive impact on organizational commitment if it is managed in a way that supports employees. This emphasizes the importance of good budget management, where targets must be realistic and management must provide sufficient support to staff. Organizations need to realize that the way they apply budgetary pressures can affect not only performance but also employee commitment to the organization. Furthermore, developing programs that increase awareness and stress management skills is also important to ensure that budget pressures do not become an undue burden on employees.

The Effect of Budget Pressure on Managerial Performance

Budget pressure on organizations is often considered as one of the factors that can influence managerial performance. The hypothesis proposed in this research states that there is a positive influence of budget pressure on managerial performance. This analysis focuses on how pressure

to meet unrealistic budget targets can motivate managers to seek innovative and efficient ways to improve their performance.

According to Afifi and Zuliyati (2016), budget pressure can influence managerial behavior and decisions taken within the organization. Another study by Andrian and Kuntadi (2022) also shows that budget pressure forces managers to focus more on short-term goals and improve overall performance. This theory supports that in pressure situations, individuals tend to display extra effort to achieve set targets.

From data analysis, it was found that the path coefficient between budget pressure and managerial performance was 0.157 with a p-value of 0.000, indicating a significant relationship. This shows that budget pressure, within certain limits, can function as a motivator to increase managerial efficiency and productivity.

The research context involving managers in regional hospitals suggests that budgetary pressures are particularly relevant to their situation, where resources are often limited and the need for efficient management is high. Respondents who are managers showed a positive response to budget pressure as a tool to improve their performance, in line with findings by Anggadini et al. (2021).

Budget pressure is assessed through several indicators such as the realism of budget targets, pressure to achieve higher targets, and management support in achieving targets. The results of the instrument show that managers who feel their targets are realistic and receive adequate support tend to show increased performance, indicating the construct validity of budget pressure on managerial performance.

From the discussion above, it is clear that budget pressure has a significant and positive influence on managerial performance. The contribution of this research lies in understanding that in the right context and with sufficient support, budget pressure can be a factor that motivates managers to achieve and even exceed set targets. This supports existing theory and previous research that has shown similar relationships in different contexts. This research also adds to the literature by showing that in the health sector, where management efficiency is critical, budgetary pressures can be directed positively to achieve better results.

This research suggests the importance of considering the specific conditions of the work environment and individual characteristics of managers in designing and implementing budget policies. Suggestions for future research might include exploring the influence of other factors such as job satisfaction and organizational commitment on the relationship between budget pressure and managerial performance.

5.1.4 The Effect of Budget Participation on Organizational Commitment

One of the hypotheses of this research is that budget participation influences organizational commitment. Participation in budget preparation is a process in which organizational members, especially managers, are actively involved. This process has an important role because it can influence the level of organizational commitment, namely how loyal and involved members are in achieving organizational goals. The level of organizational commitment is the main factor that influences individual and overall organizational performance. The results of this research analysis

show that the path coefficient is 0.041 and the p value is 0.000, which means that budget participation has a significant influence on organizational commitment.

The findings of this research are that participation in the budget process has a positive impact on organizational involvement. Manager involvement in budget preparation can increase a sense of ownership, clarity of goals, as well as trust and communication within the organization. Therefore, it is important for an organization to encourage participation in budget preparation as part of their management strategy.

Research conducted by Marginson and Ogden in 2019 shows that involving managers in budget preparation can increase transparency and accountability within an organization. By being involved in the budget process, managers come to better understand how resources are allocated and the organization's goals, which ultimately increases their commitment to the organization. Findings from another study conducted by Libby and Lindsay in 2020 confirmed that effective communication and trust between managers and superiors are key factors in the success of budget participation to increase organizational commitment.

Research conducted by Parker and Kyj (2021) emphasizes how important top management support is in the budget participation process. When top management provides support and encourages participation, organizational commitment among managers increases significantly. A study conducted by Nouri and Parker (2022) also shows that budget participation not only increases organizational commitment but also improves job satisfaction, which ultimately has a positive impact on organizational performance.

The Effect of Budget Participation on Managerial Performance

This research evaluates the relationship between budget participation and managerial performance. The hypothesis tested states that budget participation has a positive influence on managerial performance, with the assumption that participation in the budget process increases managers' understanding and involvement, which in turn can strengthen their performance.

Based on the theoretical framework explained by Agustina and Suhaidar (2021) and Andrian and Kuntadi (2022), budget participation has been known to contribute to improved managerial performance because it allows managers to have a greater sense of ownership and control over financial decisions. Previous research, as reported by Anggadini et al. (2021), have also documented a positive relationship between budget participation and managerial performance in various organizational contexts.

In this research, data analysis reveals that the path coefficient between budget participation and managerial performance is 0.052 with a significant p-value (0.000). These results confirm that budget participation has a statistically significant and positive influence on managerial performance.

A research context involving managers in a regional hospital provides a relevant setting for exploring this relationship, as managers in this setting are often involved in complex budget processes. Respondents, which include managers and administrative staff, have indicated that their participation in the budget process provides them with better insight and enhanced motivation to achieve targets.

Budget participation is assessed through several indicators such as the opportunity to provide input, the need for opinions, sufficient information about budget objectives, and autonomy in budget management. Managerial performance is assessed through efficiency, target achievement, and satisfaction with work results. The use of these indicators in research instruments confirms their validity and relevance in measuring the concept under study.

In conclusion, these findings highlight the importance of budgetary participation as a factor that improves managerial performance in the context of hospital management. Therefore, upper management should encourage policies that support greater participation in the budget process to harness the full potential of their managers. Furthermore, this research supports existing literature and adds empirical evidence that budget participation is not only an administrative practice but also an effective strategic tool in performance management. Suggestions for future research include further exploration of factors that mediate or moderate these relationships, perhaps through the use of SEM techniques to explore structural aspects and causal relationships.

To deepen the analysis, it is necessary to explore how external environmental variables, such as changes in government regulations or macroeconomic conditions, can influence the dynamics between budget participation and managerial performance.

Further study of the impact of external variables on the relationship between budget participation and managerial performance would greatly enrich these findings. External variables such as government policies, economic pressures, or changes in technology and markets can play a significant role in shaping how organizations manage their budgets and performance. For example, in periods of economic crisis, budget participation may become more critical as organizations seek to maximize limited resources. Alternatively, changes in government policy regarding health sector funding may force hospitals to adjust their budget strategies, which in turn may affect managerial performance.

The introduction of new technology can also affect the way managers participate in the budget process. Digital technology and sophisticated financial information systems can make it easier to access timely and accurate budget information, enabling managers to make better decisions. This increase in transparency and efficiency will likely increase managerial participation as well as improve overall organizational performance.

Investigating these interactions can be done through longitudinal studies that monitor changes in budget participation and managerial performance over time, or comparative studies that compare organizations across sectors or economic conditions. This data will not only provide deeper insight into the strengths and limitations of budget participation in managing performance but can also help organizations design budget strategies that are more adaptive and responsive to their external environment.

Therefore, this research has provided evidence that supports the theory that budget participation positively influences managerial performance. These results also emphasize the importance of manager involvement in the budget process as a means of improving organizational performance. To support the effectiveness of this policy, it is recommended that organizations consider training and development aimed at improving managers' financial and managerial skills, as well as

integrating data-based decision-making systems to strengthen budget processes. Furthermore, ensuring that budget participation policies and practices are tailored to an organization's specific conditions and needs can further optimize its impact on managerial performance.

CONCLUSION

Based on the results of data analysis and discussion, The conclusions of this research are:

Budget pressure influences budget participation.

Budget pressure influences the extent to which employees can participate in budgeting. RSUDs need to consider adjustments to the budgeting process to ensure that budgetary pressures do not hinder effective participation.

Budget pressure influences organizational commitment.

There is a strong relationship between budget pressure and organizational commitment, suggesting that excessive budget pressure can reduce employee commitment. RSUD management must find ways to manage expectations and communication around the budget to minimize its negative impact on employee commitment.

Budget pressure influences managerial performance

The findings show that budget pressure significantly influences managerial performance. RSUD management must develop strategies to manage budget pressures effectively, so as not to disrupt operational performance.

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