

**EFFECT OF PARTICIPATION IN THE PREPARATION OF
THE BUDGET, ORGANIZATIONAL COMMITMENT AND
PROFESSIONALISM PERFORMANCE OF MANAGERIAL
(At Elementary School In Mataram)**

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ABSTRACT

The purpose of this study is to analyze and obtain empirical evidence about the effect of budget participation, organizational commitment and professionalism on managerial performance at Primary School in Mataram.

The population in this study is the treasurer schools (BOS) Primary School in Mataram were 97 respondents represented and calculated using a quantitative approach. The analytical tool used is multiple linear regression analysis previously performed measurement of data quality through validity and reliability test as well as the classic assumption test which includes test multikolinieritas, heteroskedasitas test and normality test.

The results showed that the variables of participation budgeting, organizational commitment and professionalism simultaneously positive and significant impact on managerial performance at the State Elementary School in Mataram. Partially budget participation have a negative effect and no significant effect on managerial performance, organizational commitment has a positive effect and no significant effect on managerial performance and professionalism has a positive and significant impact on managerial performance. This is due to a lack of understanding related to financial management in schools. Implications of the research leading to the need for improvements efforts in planning and budgeting, which must discribe clearly the relationship between output and outcome program activities by taking into account existing rules.

Keywords: Budgeting Participation, Organizational Commitment, Professionalism and Managerial Performance.

1. Introduction

UU No. 20 of year 2003, concerning the national education system, section 51 (1) which states management unit for early childhood education, primary education and secondary education is implemented based on minimum service standards and principles-based management school / madrasah and section 48 (1) which states fund management education based on the principle of fairness, efficiency, transparency, and public accountability will be more significant in the school program when schools applying SBM (school based Management) is good and right, ranging from financial management, and learning that PAKEM (Active, Creative Effective and Fun). A grant for education expenses that come from the central government allocated through the DAU and DAK to the provincial and district/city, which is then forwarded to the appropriate educational institution quantities necessary expenses. While the funds derived from the Local Government (provincial / district / city) allocated in the Regional Budget (APBD). The amount of funds given to schools from the budget from one region to another are different depending on the size of local revenue (PAD), as well as the local government's attention to education.

Performance budgeting is oriented budgeting system output and is closely related to the organization's vision, mission, and strategic plan. Performance budgeting requires the application of modern public administration system, better known as the new public management (Hughes, 1994 in Bastian, 2010: 204).

The budgeting process using performance approach set out in Regulation No. 21 Year 2011 regarding the Second Amendment of Regulation No. 13 Year 2006 on Guidelines for Financial Management, describes the draft Guidelines In RAPD, the establishment of RAPD performed by a team of Local Government Budget (TAPD) together units of regional organizations (units). The draft budget unit at the school listed

on a document RKAS, which contains about spending analytical standards, benchmarks and performance standards costs as the primary instrument in the budget performance. Until 2016, the government through the BOS funds, which aim to alleviate the burden on society in order to finance education compulsory 9 years of quality. It is expected that the principal can manage BOS funds is in accordance with the scheme set through Budget Plan School (Budgets) should be based on a school development plan and is part of the annual operating plan.

Participation in the participatory budgeting or budget as a plan of organization for a period of time to come, have a function as a guideline used to assess the performance of individual managers or structural officials. The importance of controlling the budget becomes a central component of public sector organizations for the activities of planning, coordinating, organizing, and controlling. Budget herein reflect the emphasis the organization's activities in the short term (Henley, et. Al, 1992).

Based on the reality and the phenomenon of public sector budgeting performance in the field of education developed at this time in the City of Mataram, the presence of the accused corruption case deviation school operational funds (BOS) at SDN 1 Ampenan in 2015 (<http://kicknews.today/2015/11/05/terdakwa-korupsi-dana-bos-kembalikan-kerugian-negara/>) and SDN 50 Cakranegara in 2016, (<http://mataram.antaranews.com/berita/30341/terdakwa-dana-bos-divonis-satu-tahun-penjara>), delays in the resolution of SPJ (Letter of Liability) and BOS reports Online and their differences with the difference between the BPK audit realization that such behavior can affect the performance of the principal.

Several previous studies relating to the performance, including Lestariani and Sukartha (2015), Akbar (2015), Wilmanzah (2014), Kuraesin (2014), Kewo (2014), Tulus (2013), Handayani and Yusrawati (2013), Lina and Stella (2013), Princess and Saputra

(2013), Princess (2013), Emilia (2013), Indarto (2011), Princess (2010), Yusfaningrum (2005).

The motivation of this study was based on previous studies of participation in the budget, budget goal clarity, the role of local finance manager manager managerial performance by Emilia (2013). Differences of this study with previous research is the object of study, research time and variables constructed by adding a particular variable organizational commitment and professionalism. Also based on the reality of phenomena that occur in public elementary school in Mataram, the authors were interested in doing research with the title "The Effect of participation in budgeting, organizational commitment and professionalism on managerial performance at the State Elementary School in Mataram.

The problem in this research is : (1) Does participation affect the performance-budgeting managerial in Mataram Elementary School. (2) Is the organizational commitment influence on managerial performance in Mataram Elementary School. (3) Is the official professionalism structural influence on managerial performance in Mataram Elementary School.

2. Theoretical Framework and Hypothesis Development

2.1 Goal-Setting Theory (goal setting theory)

Goal setting theory is the theory of cognitive motivation that is based on the premise that people have a need to be remembered or thought of as objectives (outcomes) or objectives (goals) are expected to be reached (Locke and Bryan, 1968). This theory is also based on the assumption that the behavior of people have specific purposes and objectives guide and support the individual's ability to perform a particular action (Locke and Latham, 1990).

2.2 Managerial performance

Performance is a factor that supports the organization's effectiveness. In accordance with the approach used in the preparation of the performance of the budget, any planned allocation of costs should be associated with the level of service or the expected results can be achieved. Local government performance can be measured through an evaluation of the implementation of the budget (Regulation No. 21 of 2011). Furthermore Syafrial (2009) suggests the performance of an achievement or level of success achieved by an individual or an organization in carrying out activities in a given period. Mahsun et al. (2013: 141) describes the performance (performance) is an overview of the level of achievement of the implementation of an activity / program / policy in achieving the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization.

According to Anwar (2010), based on the managerial performance management functions as follows, namely Planning, Investigation, Coordination, Evaluation, Monitoring, Planning staff (staffing), Negotiation, and Representative.

2.3 Participation in Budgeting

Budgeting participation is a general approach that can improve the performance of which in turn can improve organizational effectiveness (Nor, 2007). Participatory budgeting is expected to improve the performance of the manager, which is when a purpose designed and approved the participation of the employees will internalize the goals set and have a sense of personal responsibility to achieve it, because the employees involved in the preparation of the budget.

Supriyanto (2010), the purpose of the organization will be easily achieved if members of the organization is involved in determining measures to reach this objective. Therefore, subordinates should be given the opportunity to participate in the budgeting

process of the organization. Definition of broad-based participation is basically a process of organization, where individuals were involved and have an influence in making decisions that have a direct impact on these individuals. In a more specific context, participation in budgeting is a process where individuals, whose performance is evaluated in obtaining awards based on achievement of budget targets, engage and influence in the preparation of budget targets.

2.4 Organizational commitment

According to Robbins (2008: 100) organizational commitment is defined as a situation where an employee is favoring a particular organization as well as the goals and the desire to maintain membership in the organization. Thus, a high job involvement means favoring certain work of an individual, while the high organizational commitment means favoring individual organizations that recruit them.

2.5 Professionalism

Provision of services of competent professionals require careful consideration in applying the knowledge and professional skills. Professional competence can be divided into two separate stages, namely the achievement of professional competence and professional competence pemeliharaan. Maintenance of professional competence requires a continuing awareness and understanding of the technical development of the profession and the development of relevant business. Development and ongoing professional education is in need to improve and maintain both the practitioner's ability to carry out the work competently in a professional environment by SPAP (2011: 11).

2.6 Research Accomplished

For consideration and references, following several previous studies include: Emilia et.all (2013) examined the effects of participation in the budget and budget goal clarity as well as the managerial role of financial management of local government performance on the Bengkulu provincial government. Sincere (2013) examined the effect of budgetary participation, distributive justice, procedural fairness, as well as commitment to managerial performance goals. Daughter (2013) examined the Influence of Organizational Commitment and Government Internal Control System (SPIP) on Managerial Performance of SKPD (empirical study on the Padang SKPD). Lina and Stella (2013) examines the effect of budget participation on managerial performance: job satisfaction and job relevant information as an intervening variable. Hehanusa (2010) examined the effect of budgetary participation on the performance of apparatus: Integration of an intervening variable and variable Moderating At Ambon Government and Government of Semarang. Daughter (2010) examined tentang Influence of Organizational Commitment and Role of Regional Financial Management Manager of the Managerial Performance of SKPD Tegal. Yusfaningrum (2005) analyze the effect of budget participation on managerial performance through budget goal commitment and job relevant information (JRI) as an intervening variable. Ulupui (2005) examined the effect of budgetary participation, perceptions of distributive justice, procedural fairness, and commitment to the performance objectives of budget agencies in Bandung

Participation in Budgetary influence on Managerial Performance at State Elementary School in Mataram

Based on the idea of participative goal setting theory lies in the idea of involving employees in setting goals and making decisions, so as to encourage employees to develop goals and have the initiative to obtain information about what is happening elsewhere in the organization. In this way, employees feel confident that the overall organizational objectives consistent with the vision and mission (Robbins, 2008: 238).

In this regard, Supriyatno (2010) suggested planning is budgeting in fact composed by structural officials in each SKPD. The better and mature budget planning, will support the performance of the local government, because the next budget planning manifested in the Budget Implementation Document as a guideline for the implementation of programs / activities.

Results of research conducted Ulupui (2005) concluded that participation in budget preparation significantly affect the performance of duty. According Yusfaningrum (2005) provide evidence that the budgetary participation and significant positive effect on managerial performance, which means that when a manager of the division-level managers have a high participation in the preparation of the budget, so their performance as individual members of the organization in managerial activities will also increase. This is supported by Hehanusa (2010) where the budgetary participation also a positive effect on the performance of the apparatus. That is, the higher the involvement of the head part or section chief in the budgeting participation, further improve the performance of the apparatus.

Meanwhile, Lina and Stella (2013) also found a positive effect of budget participation on managerial performance. By involved in the budgeting process will lead to a commitment to realize the budget. Results were consistent with the statement Emilia (2013) that the participation in the budget significantly affect the performance of the

government. This shows that participation in the budget which is owned by the leader has an influence on the performance of the local government.

Based on the theoretical study and previous research, it can be stated that the participation budgeting can affect performance. Based on the above, the researchers formulate hypotheses 1 as follows:

H1: Participation in budgeting influence managerial performance

Influence of Organizational Commitment on Managerial Performance at State Elementary School in Mataram

Goal-Setting Theory (goal setting) states that an individual's behavior is governed by the idea (thought) and the person's intentions. Goals can be viewed as an end / performance levels to be achieved by the individual. If an individual is committed to a particular target, then this will affect his actions and the consequences affect performance. According to the theory of goal setting, an employee who is supported by a commitment to the organization will be more concerned with the interests of the organization on personal interests. This will encourage employees to achieve the targets to be achieved by the organization so that it will have implications for the improvement of organizational performance (Locke, 1968).

Mowday et.al (1979), organizational commitment is a strong belief in and support of the values and goals (goal) organization wants to achieve. Organizational commitment has at least three characteristics. First, have a strong belief and accept the values and goals of the organization. Second, a strong will to strive and work hard for the organization. Third, the desire to remain a member of the organization.

Research on the effect of organizational commitment on performance conducted by Women (2010), Princess (2013). The research result Princess (2010) and Daughter (2013), shows that organizational commitment affect the performance.

With the establishment of destination (goal) is to be achieved by the organization will affect the individual. Strong organizational commitment will encourage managers strive to achieve organizational goals. With a strong organizational commitment then the manager will be concerned with the interests of the organization and improve managerial performance. Based on the description above, the researchers formulate hypotheses 2 as follows:

H2: Organizational commitment influence on managerial performance.

Professionalism influence on Managerial Performance at State Elementary School in Mataram.

Goal setting theory states that an individual's behavior is governed by the idea (thought) and the person's intentions. Goals can be viewed as an end / performance levels to be achieved by the individual. If an individual professional in the act with a specific goal, then this will affect the actions and consequences affect performance. This will encourage employees to achieve the targets to be achieved by the organization that will have implications for organizational performance improvement.

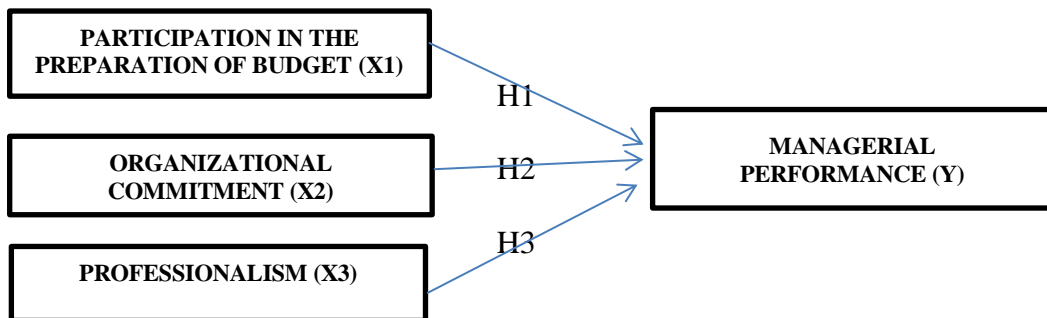
Research on the professionalism of the performance is done by Handayani and Yusrawati (2013), Princess and Saputra (2013) and Triyanthi and Budiarta (2015), shows the professionalism bring a positive influence on performance. Based

on a review of previous research, it can be stated that professionalism can affect performance. Based on the above, the researchers formulate hypotheses 3 as follows:

H3: Professionalism effect on managerial performance

2.7 Theoretical Framework

Based on a review of theoretical and hypothetical filing, the research model can be described as follows:



3. RESEARCH METHOD

3.1 Sample and Data Collection

Data were collected using a questionnaire distributed directly to the Treasurer BOS in Mataram. Total population in this study amounted to 146 people, with sampling purposive, then obtained a sample of 97 school.

3.2 Operational and Measurement variables

Managerial performance is the performance leader of a local work units in implementing the organization's activities by considering managerial functions. Managerial Performance can be measured using eight indicators including planning,

investigation, coordination, evaluation, monitoring, staffing, negotiation, representation and overall performance evaluasi developed by Mahoney et.all (1963) in Giri (2014).

Participation in the preparation of the budget is the level of involvement and influence of individuals in the budgeting process. This variable is measured with an instrument developed by Milani (1975) in Giri (2014). Participation budgeting seen and measured by six indicators, namely (1) Participation in the preparation of the budget, (2) The directives of the leadership, (3) Put at the time of preparation of the budget (RKA) is being prepared, (4) The proposals in the final budget / final, (5) Contributions elements of leadership.

Organizational commitment is the degree to which an employee is in favor of a particular organization and its goals, and intend to maintain membership in the organization. This commitment effectively classified commitment or attitude as it relates to the extent to which individuals feel pribainya values and goals in accordance with the values and goals of the organization. Organizational commitment was measured using the three indicators : (1) Affective Commitment (2) continuance commitment and (3) Normative Commitment. Mayer and Allen (1997).

Professionalism is an attitude or behavior that is based on knowledge and / or skills that are supported by the spirit of sacrifice, and integrity in carrying out the task, measured from; in this study can be measured by several indicators: 1) Dedication to the profession 2) social obligations 3) Independence 4) Confidence in the profession regulation 5) Relationship with other professions. Hall (1968) in Kusuma (2012).

The scale used is a 5-point Likert scale. According Sugiyono (2015: 168), sklaa Likert used to measure attitudes, opinions and perceptions person or a group of social phenomena. Answer every item instrument that uses a Likert scale of five points were

scored as follows: item 5 (Strongly Agree), number 4 (Agree), item 3 (please Agree), point 2 (Disagree), number 1 (Strongly Disagree).

3.3 Data Analysis

Before statistical test, the first measurement of data quality through validity and reliability test and classical assumption test covering multicollinearity test, test and test for normality heteroskedasitas. Data analysis is done with the help of a computer program, SPSS (Statistical Package For Social Science) version 16.0.

4. Results

4.1 Returns questionnaire and Respondent Demographics

As of the deadline for return of the questionnaire, from 146 questionnaires distributed, 97 questionnaires were returned and 49 questionnaires were not returned. Questionnaire return rate of 66.43%, while the remaining 33.56% is not returned. The rate of return of questionnaires relatively quite for the deployment and return of questionnaires carried out by directly delivered and picked up. Questionnaires were not returned due to the duty service and other activities that can not be abandoned at the end of the year by schools such as the completion of questionnaires PMP, Data Collection LIS (Report individual School), Dapodik, Supervision, SIMDA BMD, SIMBAFERS, revision RKAS Fiscal Year 2016 as well as the Middle Deuteronomy semester, so until the end of the specified time limit can not be filled in the questionnaire.

Table 4.1
Questionnaire distribution and returns are

Information	Amount
Number of questionnaires distributed	146
Number of questionnaires were not Returned	49
The number of questionnaires that can be processed	97

Source: Primary Data processing (2016)

Characteristics of Respondents by Gender

Information persentase treasurer BOS sample by gender, as follows:

Table 4.2
Characteristics of Respondents by Gender

No	Gender	Amount (people)	(%)
1	Man	36	37,1%
2	Woman	61	62,9%
Amount		97	100%

Source: Primary Data processing (2016)

Characteristics of Respondents by Age

The following presents the state of the respondents according to age.

Table 4.3
Characteristics of Respondents by Age

No	Age	Amount (people)	(%)
1	21-35	32	33,0%
2	36-40	39	40,2%
3	≥40	26	26,8%
Amount		97	100%

Source: Primary Data processing (2016)

Characteristics of Respondents Based on the Old Works

The following presents the state of the respondents according to the old work.

Table 4.4
Characteristics of Respondents Based on the Old Works

No	Working Period (Years)	Amount (People)	(%)
1	≤ 5	63	64,9%
2	6-20	34	35,0%
Amount		97	100%

Source: Primary Data processing (2016)

Characteristics of Respondents Based on the Level Education

The following presents the state of the respondents according to the level education.

Tabel 4.5
Characteristics of Respondents Based on the Level Education

No	Level of education	Amount (People)	(%)
1	SMA	9	9,2%
2	D3	18	18,5%
3	S1	70	72,1%
Amount		97	100%

Source: Primary Data processing (2016)

4.2 Data Analysis

4.2.1 Validity test

To test the validity of research instruments or gauges can be used Pearson product moment correlation technique. A statement said to be valid and can measure the variables if the validity coefficient value above 0.30 (Sugiyono, 2013: 126).

Validity Variable Managerial Performance

The assay results for the validity of managerial performance variables can be seen in table 4.6 below:

Table 4.6
Recapitulation Validity of Test Results
Variable Managerial Performance

Item Questions	r-count	Conclusion	Information
Y_1	0.675	Valid	r-hit > r-tab
Y_2	0.724	Valid	r-hit > r-tab
Y_3	0.459	Valid	r-hit > r-tab
Y_4	0.466	Valid	r-hit > r-tab
Y_5	0.682	Valid	r-hit > r-tab
Y_6	0.614	Valid	r-hit > r-tab
Y_7	0.512	Valid	r-hit > r-tab
Y_8	0.546	Valid	r-hit > r-tab
Y_9	0.567	Valid	r-hit > r-tab

Source: Appendix 2

Validity Variable Participation Budgeting

Validity Testing Results for budgetary participation variables can be seen in table 4.7 below:

Table 4.7
Recapitulation Validity of Test Results
Variable Participation Budgeting

Item Questions	r-count	Conclusion	Information
X1_1	0.567	Valid	r-hit > r-tab
X1_2	0.614	Valid	r-hit > r-tab
X1_3	0.545	Valid	r-hit > r-tab
X1_4	0.678	Valid	r-hit > r-tab
X1_5	0.769	Valid	r-hit > r-tab

Source: Appendix 2

Validity Variable Organizational Commitment

Validity Testing Results for variable organizational commitment can be seen in Table 4.8 below:

Table 4.8
Recapitulation Validity of Test Results
Variable Organizational Commitment

Item Questions	r-count	Conclusion	Information
X2_1	0.632	Valid	r-hit > r-tab
X2_2	0.628	Valid	r-hit > r-tab
X2_3	0.528	Valid	r-hit > r-tab
X2_4	0.498	Valid	r-hit > r-tab
X2_5	0.484	Valid	r-hit > r-tab
X2_6	0.438	Valid	r-hit > r-tab
X2_7	0.456	Valid	r-hit > r-tab
X2_8	0.605	Valid	r-hit > r-tab
X2_9	0.664	Valid	r-hit > r-tab
X2_10	0.561	Valid	r-hit > r-tab
X2_11	0.769	Valid	r-hit > r-tab
X2_12	0.812	Valid	r-hit > r-tab
X2_13	0.702	Valid	r-hit > r-tab
X2_14	0.466	Valid	r-hit > r-tab
X2_15	0.583	Valid	r-hit > r-tab
X2_16	0.729	Valid	r-hit > r-tab
X2_17	0.463	Valid	r-hit > r-tab
X2_18	0.461	Valid	r-hit > r-tab
X2_19	0.515	Valid	r-hit > r-tab

X2_20	0.516	Valid	r-hit > r-tab
X2_21	0.541	Valid	r-hit > r-tab
X2_22	0.551	Valid	r-hit > r-tab
X2_23	0.477	Valid	r-hit > r-tab
X2_24	0.452	Valid	r-hit > r-tab

Source: Appendix 2

Validity Variable Professionalism

Validity Testing Results for budgetary participation variables can be seen in Table

4.9 below:

Table 4.9
Recapitulation Validity of Test Results
variable Professionalism

Item Questions	r-count	Conclusion	Information
X3_1	0.466	Valid	r-hit > r-tab
X3_2	0.630	Valid	r-hit > r-tab
X3_3	0.564	Valid	r-hit > r-tab
X3_4	0.414	Valid	r-hit > r-tab
X3_5	0.623	Valid	r-hit > r-tab
X3_6	0.741	Valid	r-hit > r-tab
X3_7	0.770	Valid	r-hit > r-tab
X3_8	0.746	Valid	r-hit > r-tab
X3_9	0.612	Valid	r-hit > r-tab
X3_10	0.420	Valid	r-hit > r-tab
X3_11	0.382	Valid	r-hit > r-tab
X3_12	0.487	Valid	r-hit > r-tab
X3_13	0.493	Valid	r-hit > r-tab
X3_14	0.498	Valid	r-hit > r-tab
X3_15	0.426	Valid	r-hit > r-tab

Source: Appendix 2

4.2.2 The Reliability Test

The consistency of the measurement results will be protected if the validity criteria are equipped with rabilitas test. Testing in this study, carried out using Crombach alpha test. A construction or variables used to say realibel if Crombach alpha values > 0.60 (Nunnally, 1976 in Ghazali, 2013; 48). Results of testing the reliability of the variable Budgets Preparation Participation, Organizational Commitment, Professionalism and Managerial Performance can be seen in the table below 4:10.

Table 4.10
The reliability Test Results Variable recapitulation Budgetary Participation, Organizational Commitment, Professionalism and Managerial Performance Uji Reabilitas

No	Variables	Cronbach's alpha	Information
1	Managerial Performance (Y)	0.846	Reliabel
2	Participation Budgeting (X1)	0.831	Reliabel
3	Commitment society together (X2)	0.926	Reliabel
4	Professionalism (X3)	0.861	Reliabel

Source: Appendix 2

Participation Variable Description Budgeting

Budgetary Participation variables from the questionnaire described in the table persentase 4:11 ratings as follows:

Table 4.11
Participation Variable Description Budgeting

No. Question	Response										Amount	
	SS		S		CS		TS		STS			
	F	%	F	%	F	%	F	%	F	%	F	%
1	33	34,0%	43	44,3%	18	18,6%	3	3,1%	0	0,0%	97	100%
2	11	11,3%	49	50,5%	22	22,7%	9	9,3%	6	6,2%	97	100%
3	22	22,7%	51	52,6%	20	20,6%	4	4,1%	0	0,0%	97	100%
4	9	9,3%	35	36,1%	32	33,0%	12	12,4%	9	9,3%	97	100%
5	17	17,5%	44	45,4%	21	21,6%	10	10,3%	5	5,2%	97	100%
Amount	94,8%		228,9%		116,5%		39,2%		20,6%		500%	
Average	19,0%		45,8%		23,3%		7,8%		4,1%		100%	

Source: Appendix 2

Variable Description Organizational Commitment.

From the results of the questionnaire, it can be described the results of the calculation of the variable percentage of Organizational Commitment in Table 4.12 as follows:

Table 4.12
Variable Description Organizational Commitment

No. Question	Response										Amount	
	SS		S		CS		TS		STS		F	%
	F	%	F	%	F	%	F	%	F	%		
1	11	11,3%	32	33,0%	24	24,7%	23	23,7%	7	7,2%	97	100%
2	4	4,1%	35	36,1%	23	23,7%	26	26,8%	9	9,3%	97	100%
3	24	24,7%	33	34,0%	17	17,5%	22	22,7%	1	1,0%	97	100%
4	11	11,3%	36	37,1%	20	20,6%	18	18,6%	12	12,4%	97	100%
5	30	30,9%	35	36,1%	17	17,5%	15	15,5%	0	0,0%	97	100%
6	15	15,5%	48	49,5%	19	19,6%	13	13,4%	2	2,1%	97	100%
7	11	11,3%	41	42,3%	33	34,0%	8	8,2%	4	4,1%	97	100%
8	11	11,3%	48	49,5%	17	17,5%	11	11,3%	10	10,3%	97	100%
9	4	4,1%	23	23,7%	11	11,3%	36	37,1%	23	23,7%	97	100%
10	5	5,2%	26	26,8%	18	18,6%	36	37,1%	12	12,4%	97	100%
11	3	3,1%	14	14,4%	14	14,4%	42	43,3%	24	24,7%	97	100%
12	2	2,1%	17	17,5%	17	17,5%	36	37,1%	25	25,8%	97	100%
13	5	5,2%	27	27,8%	14	14,4%	35	36,1%	16	16,5%	97	100%
14	8	8,2%	16	16,5%	27	27,8%	33	34,0%	13	13,4%	97	100%
15	7	7,2%	21	21,6%	16	16,5%	40	41,2%	13	13,4%	97	100%
16	3	3,1%	24	24,7%	18	18,6%	33	34,0%	19	19,6%	97	100%
17	23	23,7%	24	24,7%	28	28,9%	19	19,6%	3	3,1%	97	100%
18	14	14,4%	18	18,6%	22	22,7%	39	40,2%	4	4,1%	97	100%
19	14	14,4%	23	23,7%	18	18,6%	33	34,0%	9	9,3%	97	100%
20	14	14,4%	41	42,3%	17	17,5%	17	17,5%	8	8,2%	97	100%
21	11	11,3%	36	37,1%	23	23,7%	22	22,7%	5	5,2%	97	100%
22	14	14,4%	43	44,3%	24	24,7%	16	16,5%	0	0,0%	97	100%
23	15	15,5%	26	26,8%	24	24,7%	26	26,8%	6	6,2%	97	100%
24	23	23,7%	25	25,8%	21	21,6%	20	20,6%	8	8,2%	97	100%
Amount	290,7%		734,0%		496,9%		638,1%		240,2%		2400,0%	
Average	12,1%		30,6%		20,7%		26,6%		10,0%		100%	

Source: Appendix 2

Description of Professionalism Variable

Berikut persentase perhitungan hasil kuisioner terhadap variabel Profesionalisme yang digambarkan pada Tabel 4.13 berikut :

Tabel 4.13
Deskripsi Variabel Profesionalisme

No. Question	Response										Amount	
	SS		S		CS		TS		STS		F	%
	F	%	F	%	F	%	F	%	F	%		
1	40	41,2%	47	48,5%	8	8,2%	2	2,1%	0	0,0%	97	100%
2	37	38,1%	51	52,6%	8	8,2%	1	1,0%	0	0,0%	97	100%
3	34	35,1%	51	52,6%	12	12,4%	0	0,0%	0	0,0%	97	100%
4	18	18,6%	41	42,3%	18	18,6%	15	15,5%	5	5,2%	97	100%
5	39	40,2%	40	41,2%	12	12,4%	6	6,2%	0	0,0%	97	100%
6	45	46,4%	52	53,6%	0	0,0%	0	0,0%	0	0,0%	97	100%
7	48	49,5%	49	50,5%	0	0,0%	0	0,0%	0	0,0%	97	100%
8	39	40,2%	52	53,6%	6	6,2%	0	0,0%	0	0,0%	97	100%
9	55	56,7%	42	43,3%	0	0,0%	0	0,0%	0	0,0%	97	100%
10	41	42,3%	46	47,4%	6	6,2%	3	3,1%	1	1,0%	97	100%
11	15	15,5%	18	18,6%	9	9,3%	43	44,3%	12	12,4%	97	100%
12	10	10,3%	67	69,1%	15	15,5%	5	5,2%	0	0,0%	97	100%
13	34	35,1%	59	60,8%	4	4,1%	0	0,0%	0	0,0%	97	100%
14	32	33,0%	56	57,7%	7	7,2%	2	2,1%	0	0,0%	97	100%
15	54	55,7%	43	44,3%	0	0,0%	0	0,0%	0	0,0%	97	100%
Amount	557,7%		736,1%		108,2%		79,4%		18,6%		1500,0%	
Average	37,2%		49,1%		7,2%		5,3%		1,2%		100,0%	

Source: Appendix 2

Variable Descriptions Managerial Performance

The results of the questionnaire, it can be described the results of the calculation of the variable percentage of Managerial Performance at 4:14 the following table:

Table 4:14
Variable Descriptions Managerial Performance

No. Question	Response										Amount	
	SS		S		CS		TS		STS		F	%
	F	%	F	%	F	%	F	%	F	%		
1	35	36,1%	57	58,8%	5	5,2%	0	0,0%	0	0,0%	97	100%
2	35	36,1%	59	60,8%	1	1,0%	2	2,1%	0	0,0%	97	100%
3	33	34,0%	56	57,7%	6	6,2%	2	2,1%	0	0,0%	97	100%
4	41	42,3%	55	56,7%	1	1,0%	0	0,0%	0	0,0%	97	100%

5	15	15,5%	45	46,4%	19	19,6%	18	18,6%	0	0,0%	97	100%
6	10	10,3%	43	44,3%	13	13,4%	26	26,8%	5	5,2%	97	100%
7	8	8,2%	49	50,5%	25	25,8%	15	15,5%	0	0,0%	97	100%
8	5	5,2%	55	56,7%	24	24,7%	10	10,3%	3	3,1%	97	100%
9	10	10,3%	58	59,8%	24	24,7%	5	5,2%	0	0,0%	97	100%
Amount	197,9%		491,8%		121,6%		80,4%		8,2%		900%	
Average	22,0%		54,6%		13,5%		8,9%		0,9%		100%	

Source: Appendix 2

4.3 Classic assumption test

Normality Test Data

Normality test is done using SPSS 16 for Windows via One-Sample Kolmogorov-Smirnov Test. Residual value is said to be normally distributed if its Significance asymptotic value > 0.05, and vice versa if the value Asymptotic Significance < 0.05 then the data has no normal distribution (Ghozali, 2006: 110).

Table 4:15
Normality Test Results
Kolmogorof-Sminrov One Sample Test

Parameter	Unstandardized Residual
N	97
Kolmogorov-Smirnov Z	1.020
Asymp. Sig. (2-tailed)	.249

Source: Appendix 3

Kolmogorov-Smirnov test results show Significance asymptotic value of 0.249 is greater than 0.05. Therefore, it can be concluded that the value of the resulting regression residuals are normally distributed or meet the assumption of normality.

Multicollinearity Test

Table 4.16
Testing Results Multicollinearity

Model	Collinearity Statistics	
	Tolerance	VIF
Participation Budgeting	.741	1.349
Organizational commitment	.845	1.183
Professionalism	.864	1.158

Source: Appendix 3

4:16 According to the table above can be seen that the tolerance value for each variable is greater than 0.01 while the value of Variance Inflation Factor (VIF) for each variable is less than 10. It can be concluded that the model used in this study was not contains interference multicollinearity between the independent variables in the regression model of this study.

Heterokedasitas Test

Heterokedastisitas test using test Glejser by way of regressing between independent variables with absolute residual value. If the value of significance between independent variable with the absolute residuals greater than 0.05 then there is no problem of heteroscedasticity.

Table 4:17
Testing Results Heterokedasitas (Glejser)

Model	<i>Sig</i>
Participation Budgeting	.170
Organizational commitment	.220
Professionalism	.284

Source: Appendix 3

Test Results Glejser above shows the value of coefficient significance of each independent variable is greater than 0.05. Therefore it can be concluded that all the independent variables used in this study does not happen heterokedasitas in the regression model in this study, and worthy to do next hypothesis testing.

Multiple Linear Regression Analysis

The test results for the regression equation shown in the table below 4:18 this:

Table 4:18
Model Regression Equations

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	4.205	3.862	
Participation Budgeting	-.047	.118	-.036
Organizational commitment	.040	.025	.141
Professionalism	.458	.063	.626

Source: Appendix 3

The coefficient of determination (R^2)

The coefficient of determination (R^2) essentially measures how far the model's ability to explain variations in the dependent variable. Coefficient of determination is between zero and one. R^2 small value means the ability of independent variables in explaining the variation is very limited dependent variables. A value close to the mean of independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2006: 83). In this case the results of hypothesis testing R^2 value of 0.394 as shown in the table below 4:19.

Table 4:19
Index of determination (R^2) and the correlation coefficient (R)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.643 ^a	.413	.394	368.869	.413	21.822	3	93	.000

Source: Appendix 3

4.4 Hypothesis Test

Individual Parameter Significance Test Results (Test Statistic t)

Table 4:20
Individual Parameter Significance Test Results (Test Statistic t)

Model		
	T	Sig.
(Constant)	1.089	.279
Participation Budgeting	-.394	.694
Organizational commitment	1.630	.106
Professionalism	7.322	.000

Source: Appendix 3

The influence of budget participation on managerial performance

According to the table above for the variables obtained t_{budget} participation amounted = -0.394. While t_{table} value at significance level ($\frac{1}{2}\alpha$): 0.05 with degrees of freedom (db) = 97-1 is equal to 1.985. Because $t > t_{\text{table}}$ (-0.394 < 1.985), then H_0 and H_1 rejected. This means that the value of t obtained in the region of acceptance of H_0 . This means that the variable participation budget does not have significant influence on managerial performance.

Influence of Organizational Commitment Against Managerial Performance

Based on the above obtained t_{budget} to variable organizational commitment amounted = 1.630. While t_{table} value at significance level ($\frac{1}{2}\alpha$): 0.05 with degrees of freedom (db) = 97-1 is equal to 1.985. Because $t_{\text{budget}} < t_{\text{table}}$ (1.630 < 1.985), then H_0 and H_1 rejected. This means that the value of t obtained in the region of acceptance of H_0 . This means that the variable organizational commitment does not have significant influence on managerial performance.

Effect of Managerial Performance Against Professionalism

According to the above for the variables obtained t_{budget} professionalism amounted = 7.322. While t_{table} value at significance level ($\frac{1}{2}\alpha$): 0.05 with degrees of freedom (db) = 97-1 is equal to 1.985. Because $t_{\text{budget}} > t_{\text{table}}$ ($7.322 > 1.985$), then H_0 rejected and H_1 accepted. This means that the value of t_{budget} obtained are in the reception area H_1 . This means that the professionalism of the variables have a significant influence on managerial performance.

Simultaneous Significance Test Results (Test Statistic F)

Table 4:21

Simultaneous Significance Test Results (Test Statistic F)

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	890.231	3	296.744	21.800	.000 ^a
Residual	1265.934	93	13.612		
Total	2156.165	96			

Source: Appendix 3

The table above were obtained F_{count} 21.800 with significance (α) of 0.000 and the value DF_1 and $DF_2 = 3 = 93$. While the value of F_{table} ($DF_1 = 3$; $DF_2 = 93$ and $\alpha = 0.05$) is equal to 2.703. Because the value of F_{count} is greater than the value of F_{table} ($21.800 > 2.703$), it can be concluded that the participation variable budgeting, organizational commitment and professionalism simultaneously positive and significant impact on managerial performance.

5. Conclusions, Implication and Limitation

5.1 Conclusion

This study aimed to determine the effect of budget participation, organizational commitment and professionalism on managerial performance using a quantitative approach. Testing is done by distributing questionnaires at State Elementary School at Mataram many as 97 schools. The analytical tool used is multiple linear regression analysis previously performed measurement of data quality through validity and reliability test and classical assumption test covering multicollinearity test, test and test for normality heteroskedasticity. Data analysis is done with the help of a computer program, SPSS (Statistical Package For Social Science) version 16.0. From the data processing in the previous chapter, produced some of the research findings as follows: Partially, this research provides empirical evidence that budget participation have a negative effect and no significant effect on managerial performance, organizational commitment have a positive impact and no significant effect on managerial performance, professionalism has positive and significant impact on managerial performance. But simultaneously, this study provides evidence that participation variable budgeting, organizational commitment and professionalism simultaneously positive and significant impact on managerial performance.

5.2 Implications of the study

In theory, the findings of this research can provide understanding and insight that kosnsep performance-based budget that developed in the new public management requires active participation in penyusunan budget, high organizational commitment and professionalism possessed Treasurer BOS on the production budget of a quality implications on improving the managerial performance in public elementary school at Mataram.

In practical result of these findings can be used by public elementary school in Mataram as inputs in addressing the growing phenomenon at this time with regard to managerial performance is influenced by arranging the participation of the budget, organizational commitment, and professionalism. Similarly, in policy research results are expected to provide information to the public elementary school for an evaluation and monitoring functions on the things that need to be done to improve the performance of managerial so as to produce budgets that berkulaitas efforts to improve many aspects that need to be addressed in the budget performance , which includes performance planning and budgeting process related to planning, Schools need to map the naming of programs and activities in the preparation of the program budget so pendifinsian better reflect the outcomes that can be enjoyed by the public.

Limitations Research and Advice

This study has limitations that can be improved in future studies. Limitations that must be observed and suggestions of the limitations encountered by researchers in the study, among others, the scope of this research is only done at a public elementary school in Mataram, thereby generalizing the findings and recommendations of this study are less able to apply for a working unit outside in Mataram , Variable budgetary participation and commitment oganisasi no significant effect on managerial performance and based on the results of statistical calculations, not involving other relevant variables that influence eg budget goal clarity, job satisfaction, organizational culture and work motivation.

Suggestions can be formulated in this study is for researchers or candidate other researchers in order to increase the number of population and sample, the study is expected to develop better research instrument to broaden and collect relevant references similar studies and further research can develop study variables.

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