

**THE INFLUENCE OF CHARACTERISTICS AND OBJECTIVES
BUDGET PUBLIC ACCOUNTABILITY TO
PERFORMANCE MANAGERIAL
(EMPIRICAL STUDY IN THE MINISTRY OF RELIGIOUS AFFAIRS
IN THE SCOPE OF NUSA TENGGARA BARAT)**

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Abstract

The purpose of this research was to examine the influence of the characteristics budgeting purposes and public accountability to managerial performance. Budgetary participation, budget goal clarity, budget evaluation, feedback budget, and difficult the purpose of the budget is proxi of characteristic purposes. Sampling of the research used purposive sampling method, the number of respondents 116 people are structural official of Religious Affairs ministry in the scope of provincial Nusa Tenggara Barat (NTB) which involved in budgeting activities. This research used multiple linear regression analysis.

The results of this study indicate that budgetary participation, budget goal clarity, and public accountability have had a positive and significant impact on managerial performance. While the budget evaluation, feedback budget, and budget goals difficulties showed no significant effect on managerial performance. The research findings indicate that the concept of budgeting requires the active participation in the preparation of the budget, the clarity of the target budget, budget evaluation intensively, giving adequate feedback, ease of achieving the budget goals, and fulfillment of the obligations presented the budget which is accountable to the public and a higher institution to produce quality budget implications on improving managerial performance. The implications of this research provide information and advice to public sector organizations as an evaluation and oversight of the activities of budgeting and accountability obligations to the public in order to improve managerial performance so that it can produce a quality budget.

Keywords: Participation budgeting, budget goal clarity, budget evaluation, feedback budget, difficult budgetary purposes, public accountability, managerial performance

1. Introduction

Performance is an overview of the achievement implementing an activities or programs to realize the wisdom , the purpose , mission , and vision organization set out in formulating strategic scheme (Indra, 2006). In other words performance this is the extent to which the achievement of / activities program executed results or an end .Managerial performance of working on the level of was one of its targeting or purpose as derived from vision , mission and strategies agency indicates the extent of success or failure of execution programs accordance with duties and function government officials (sedarmayanti ,2004)

Managerial performance optimal budget in fulfilling happened to religion ministry in the west Nusa Tenggara (NTB). The factors that influences the performance manaejrial related to the purpose budget are : 1) Budgetary participation , 2) Budget goal clarity , 3) Budgetary feedback, 4) Budgetary evaluation , and 5) Budget goal difficulty (Kenis, 1979).

The first factors which affect in participation the establishment of the budget on ministry of religion in the scope Province NTB involving the leader and staff were still not maximum in terms of coordination between fields and in participation the supporting data . But because of the limited time in the establishment of the budget so several programs proposed activities were often still lack of coordination and the supporting data . It could impact in the realization of the budget not realized optimally and it show that performance managerial in participation budgeting less than maximum

The second factors related to the objective budget. The absence of clarity target budget complicate government agencies for the success or failure of the execution of a task organization, and complicate the preparation of the target budget. There is the target of budget or program implementation in the office of religious affairs ministry scope the province NTB was not clear.

The third factors associated with feedback the budget occurred on ministry of religion scope the province NTB is the absence of incentives for special implementing budget when the realization budget target will be reached. This certainly affect satisfaction they in preparing and implement budget and also the absence of the sanction that was given to implementers budget when the realization budget had not achieve the set target. It means no feedback for the success of and failure the realization budget

for parties involved in the establishment of the budget. The absence of feedback in the establishment of the budget can result in budget arranged available so that the target not be essential to filled and it shows performance managerial not yet optimal the establishment of the budget.

While the fourth factor is the budget evaluation. This budget evaluation is implemented as a basis for performance appraisal. Budget evaluation to determine whether the established budget objectives have been achieved or not. Budget evaluation is usually done by looking at the budget that has been established with the realization to see budgetary deviations that occur. The results of budget evaluation can also be used as guidance in the next budget planning because it will be known to lack or weakness in the implementation of the budget of the activities that have been done so as not to repeat the same mistakes and performance can be improved

The fifth factor is further associated with the destination budget difficulties is the absence of criteria for the activities of the very loose to very tight and of activities that can be accomplished until cannot be achieved. The assumption that there is all of the activities considered to be loose/tight and not achievable. This can result in a lack of motivation and creativity implementing the budget. This condition can result in a budget drawn up without priorities and evaluation so that it can lead to insufficient managerial performance

The other factors that influence performance managerial namely accountability , accountability can be defined as a form of obligation for success or failure of execution mission organization in achieving the objectives and targets of that went forth before , through a medium accountability implemented periodically . Accountability also been linked by an obligation to explain and answer a question about what has, and, and is scheduled to made by the organization public sector

From the explanation background above, so can be drawn a formulation matter whether factors the purpose of the budget (participation in the establishment of the budget, clarity the purpose of budget, feedback budget, evaluation budget, difficulty the purpose of budget) and accountability impact on performance managerial the office of religious affairs ministry scope the province NTB?

The purpose of this research is to analyze and prove the influence of characteristic budget (Budgetary participation , Budget goal clarity , Budgetary feedback, Budgetary evaluation , and Budget

goal difficulty) and public accountability on the performance of managerial on religious affairs ministry scope of the province NTB

2. Theoretical Framework and Hypothesis Development

Goal-Setting Theory, originally put forward by Locke (1688), which indicates the presence of the links between the purpose and performance someone to the task. This theory explained that conduct of one determined by two fruit cognition namely content (a value) and intentions (a goal) . People have been determine goal his behavior in the future and goal is to be influence behavior of really happening . Conduct of one to be regulated by an idea (thought) and one so as to affect the act of and consequences its performance

Latham and Seari (1979) defines the goal setting is an idea to set a goal to which workers carry out the tasks assigned by the target or targets previously set. The behavior of workers in general are motivated by the desire to obtain a particular purpose. Goal setting behavior based on the guidance of the purpose, goals or targets with explaining to subordinates how to do the work, and why the goal is important executed

Agency Theory

Based on agency theory, described the relationship of the people with the government can be considered as an agency relationship, the relationship arising from a contract established by the people (as principal) who use the government (as agent) to provide services in the interests of the people (Jensen & Meckling, 1976). People will be watching the behavior of the government and align the desired objectives with government objectives. In conducting the supervision of the people requires the government to account over the management of the resources entrusted to the government through periodic financial reporting. The legislature as a representative of the people in measuring, assessing and overseeing the performance of the government, so that it can be seen the extent to which the government has acted to improve the welfare of the people.

Managerial Performance

Managerial performance is an individual performance in managerial activities, such as planning, investigation, coordination, evaluation, monitoring, staffing, negotiation and representation (Mahoney, et. Al., 1963). Managerial performance of the local work force is an overview of the level of achievement of goals or objectives as the elaboration of the vision, mission and strategy of regional government agencies that indicate the level of success or failure of the implementation of activities in accordance with the duties and functions of the government apparatus (Sedarmayanti, 2004).

Budgetary Goal Characteristic

Characteristics budgetary purposes to note the following: 1) budgetary participation, 2) budget goal clarity, 3) budgetary feedback, 4) budgetary evaluations, and 5) budget goal difficulty (Kenis, 1979)

Participation Budgeting

Milani (1975), budgetary participation is the involvement and influence subordinates in budget decision-making process, which will be considered subordinate aspirations so it is more possible for subordinates to negotiate with their leader about the budget targets can be achieved. While Hanson and Mowen (2006: 372) defines the budgeting participation as a formal statement made by the management of the plans to be carried out in the future at a certain period. Kenis (1979) states that the budgeting participation as freedom area managers to involved in the preparation of the budget and the influence of the manager of the organizational unit targeted clarity responsibility

Goal clarity Budget

Locke, et al., (1981) stated that the target is what is to be achieved by the employee, where the presence of distinct targets will facilitate in setting budget targets. Budget goal clarity is the extent to which the budget targets set out clearly and specifically with the aim that the budget can be understood by those responsible for the achievement of the budgetary targets (Kenis, 1979).

From the research results Locke, et al., (1981) states that the budget goal clarity advantages are as follows:

a) Increasing productivity and work quality improvement.

- b) To help explain desired destination.
- c) Eliminate boredom.
- d) Increase satisfaction with the work achieved results.
- e) Affect the competitive level of workers spontaneously.
- f) Increase the sense of confidence and pride if the target is reached and more ready to accept the challenge. Arouse capable in

Evaluation Budget

According Kennis (1979: 710) Evaluation of the budget is an act done to discover irregularities on the budget to the departments concerned and used as a basis for assessing the performance of the department. According Ginting (2009: 31), the evaluation of the budget refers to the extent of budget differences were reused by the individual department heads and used in the evaluation of their performance.

Budget Feedback

Kenis in Damanik (2011) states that the feedback on the budget targets are achieved are important variables that provide motivation to the manager. If the members of the organization do not know the results of its efforts to achieve the target, then he has no basis for a sense of success or failure, and there is no incentive to perform better, and eventually become dissatisfied. Mardiasmo (2002) suggests that people will do better if they get feedback about the direction of the goals because feedback helps identify deviations between what they do and what they want.

Difficulty Purpose Budget

According Wardani and Sudaryati (2015) that the budget goal difficulty level of difficulty achieving the goals and activities of the program budget is perceived by individuals in the regional work units. Difficulty budget goals show how tight or how difficult goals can be achieved. As according to Saleh (2004) that the budget goal difficulty is the degree of difficulty in achieving budget targets that have been set. In determining the level of difficulty of the target to be achieved to note the ability of the actors involved in the implementation of the budget

Public Accountability

Public accountability is the obligation of a fiduciary (agent) to provide accountability, serving, reporting, and disclose all activities and activities that are its responsibility to the grantor trustee (principal) who has the right and authority to hold accountable those (Mardiasmo 2002: 20)

Effect of participation budgeting on managerial performance

Participation is a concept in which subordinates are involved in decision-making to a certain extent along with his leader. Participation encourages managers to identify objectives, take it with a commitment and work in order to achieve and ultimately improve the performance of the manager (Chong and Chong, 2002).

In goal setting theory, according to Robbins (2008: 238) that one of the factors that influence the goal setting is participation. The idea of participative management 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 on other place in the organization. In this way, employees feel confident that the overall organizational objectives consistent with the vision and mission.

The research result Wahyuningsih and Scout (2012), Suwarno, et al (2013), Sayyida and Anekawati (2013), Emilia, et al (2013), Sari, et al (2014) showed that the participation budgeting positive and significant effect on managerial performance while research Setyowati and Purwantoro (2013) states that participation in the preparation of the budget does not significantly influence managerial performance SKPD Sumenep. Based on the results of the study then formulated the following hypotheses:

H1: Budgeting Participation positive influence on managerial performance.

Budget goal clarity influence on managerial performance

According Kenis (1979) budget goal clarity is the extent of the budget objectives set out clearly and specifically with the goal of keeping the budget was understood by the people responsible for the budget. Therefore, the local government budget objectives are clearly stated, specific and easily understood by those responsible for implementing it.

According to Robbins (2008: 238) that one of the factors that influence the goal setting is clarity (specificity). Setting goals should be clear, measurable, unambiguous, and have a certain period of time for completion of tasks. Information about the nature of the work can be seen as a specification of the information received, and knowledge about these properties is regarded as the expansion of knowledge and motivation of individual performance.

The research result Emilia, et al (2013) and Sari, et al (2014) showed that the budget goal clarity positive and significant effect on managerial performance Unlike research Wahyuni, et al (2014) and Nurhasanah, et al (2015) showed that the budget goal clarity influential no significant effect on managerial performance. Based on the description of the results of these studies can be formulated hypotheses:

H2: Clarity of budget targets a positive influence on managerial performance

Effect of budget evaluation on managerial performance

According to Munawar (2006: 9) that cover different aspects of performance measurement in order to provide an efficient and effective in achieving such performance. 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.

In goal setting theory states that employees carry out tasks assigned by the target or targets to predetermined (Latham and Seari, 1979). Goals or objectives set budget must be evaluated to determine its effectiveness and demonstrate the performance of the managerial preparing the budget.

Results Damanik study (2011) showed that the evaluation of budgeting has positive and significant correlation to the performance of the managerial and organisasional, while Istiyani research results (2009) budget evaluation was not significant to the performance of local government officials in the county of Waterford. Based on the results of these studies can be formulated hypotheses:

H3: Evaluation budget positive influence on managerial performance

Budget feedback influence on managerial performance

In goal setting theory, according to Robbins (2008: 238) that one of the factors that influence the goal setting is feedback (feedback). Feedback provides an opportunity to adjust the difficulty target and as information new tactics to improve performance. and recognition. It is important to provide an opportunity or a target, so that people can decide for themselves how they perform tasks.

Damanik (2011) found that the feedback budget significantly positive effect on managerial performance High Cliff State Government and Istiyani (2009) Feedback budgetary positive effect on the performance of local government officials Temanggung. Berdasarkan District research results can be formulated hypotheses:

H4: Feedback budgetary positive influence on managerial performance.

The influence of the budget goal difficulty on managerial performance

In goal setting theory, workers have to accept (acceptance) budget goals that have been set. The aim is not only effective enough is known only by workers but must be accepted and implemented Robbins (2008: 238-239). This indicates that any difficulties in achieving budget goals then labor must overcome as much as possible. The better the manpower capabilities in overcoming the difficulties to achieving budget then showed a good performance.

Munawar research results (2006) in Kupang district budget goal difficulty proving that significantly affect performance. Munawar (2006) found that local officials know the results of his efforts Kupang regency in preparing the budget and in implementing budgets making them feel successful. Based on the results of these studies can be formulated hypotheses:

H5: Difficulty budgetary purposes positive influence on managerial performance.

Public accountability influence on managerial performance

Accountability is the principle of accountability, which means that the budgeting process starts from the planning, preparation, implementation should really be reported and accounted for to the DPR/ DPRD and society. People not only have the right to know the budget but also have the right to demand accountability for the plan or the budget execution (Mardiasmo, 2002).

In agency theory, agency relationship arises when one party (principal) gave full authority to the other party (the agent) to perform some services and delegating authority and decision-making authority to the agent. In public organizations, particularly governments, this agency relationship emerged between the government as an agent and DPR / DPRD as principal. If explored further, the DPR/ DPRD itself an agent of the public / citizens. Accountability becomes a logical consequence of the relationship between agent and principal.

The research result Sari, et al (2014) showed that accountability significant effect on managerial performance SKPD Buleleng in contrast with the results of research Wahyuni, et al (2014) showed that the budget goal clarity and accountability no effect on managerial performance. Based on the description above can be concluded that the presence of public accountability, the government provides accountability for all activities carried out so that the government's performance can be judged either by the parties, internal and external parties, so therefore the public accountability affect managerial performance improvement Unit. Based on the results of these studies can be formulated hypotheses:

H6: Public accountability positive influence on managerial performance.

3. RESEARCH METHODS

Population and Sample Research

The population in this study are all structural agency NTB provincial ministry of religion scope totaling 227 people. the sample was selected by purposive sampling with criteria that respondents are officials directly involved in the preparation of work plan and budget ministry / agency (RKA-KL), the Head of Office / Head of Division / Supervisor Society (Pembimas), Head of Section and Tests conducted on 116 respondents.

Data collection technique

The data in this study derived from primary data obtained by distributing questionnaires submitted directly to the respondents who have been in each of the Office of Religious Affairs in the scope of NTB. The procedure of data analysis in this study using multiple linear regression approach. In regression analysis, in addition to measuring the strength of the relationship between two variables

or more, also shows the direction of the relationship between the dependent variable and independent variables. Hypothesis testing is a procedure that is carried out with the aim of deciding or reject the hypothesis. Hypothesis testing is an important part of the statistics for the manufacture based testing, decision making or problem solving as the basis for further research can be resolved

4. Analysis and Discussion

Test Result Validity and Reliability

In this study, the validity and reliability of data becomes important because it relates to the data input in the model. Establishment of a model with a variety of processes and benefits is the final goal of this research. Results of testing the validity and reliability of each variable can be described as follows.

a. Validity Variable Managerial Performance

Results of testing the validity of managerial performance variables can be seen in the following table.

**Recapitulation Validity of Test Results
Managerial performance variable (Y).**

No.	Question Item	Pearson	Result
1	Y.1	0,798	Valid
2	Y.2	0,827	Valid
3	Y.3	0,774	Valid
4	Y.4	0,805	Valid
5	Y.5	0,797	Valid
6	Y.6	0,771	Valid
7	Y.7	0,774	Valid
8	Y.8	0,811	Valid

In the table above were obtained Pearson correlation value of 0.771 is the smallest item correlation-6, while the largest is the correlation item-2 with a total score of 0.827. Based on testing criteria, Pearson value greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

b. Validity Variable Participation Budgeting

Results of testing the validity of variables *pengaangaran* participation can be seen in the following table

**Recapitulation Validity of Test Results
Variable Participation Budgeting (X1)**

No.	Question Item	Pearson	Result
1	X1.1	0,812	Valid
2	X1.2	0,827	Valid
3	X1.3	0,677	Valid
4	X1.4	0,855	Valid
5	X1.5	0,676	Valid
6	X1.6	0,700	Valid

In the table above were obtained Pearson correlation value of 0.676 is the smallest item correlation-3, while the largest is the 4th item correlation with the total score of 0.855. Based on testing criteria, if the value of Pearson greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

c. Clarity Test Validity Variable Target Budget

The test results for the variable budget goal clarity can be seen in the following table.

**Recapitulation Validity of Test Results
Clarity Variable Target Budget (X2)**

No.	Question Item	Pearson	Result
1	X2.1	0,687	Valid
2	X2.2	0,592	Valid
3	X2.3	0,715	Valid
4	X2.4	0,711	Valid
5	X2.5	0,773	Valid
6	X2.6	0,725	Valid
7	X2.7	0,752	Valid

In the table above were obtained Pearson correlation value of 0.592 is the smallest item correlation to-2, while the largest is the correlation of item 5, with a total score of 0.773. Based on testing criteria, if the value of Pearson greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

d. Variable Validity Test Evaluation Budget

Results of testing the validity of the budget evaluation variables can be seen in the following table:

**Recapitulation Validity of Test Results
Budget Evaluation variable (X3)**

No.	Question Item	<i>Pearson</i>	Result
1	X3.1	0,679	Valid
2	X3.2	0,699	Valid
3	X3.3	0,785	Valid
4	X3.4	0,596	Valid
5	X3.5	0,685	Valid

In the table above were obtained Pearson correlation value of 0.596 is the smallest item correlation to 4, while the largest is the correlation of item 3 with a total score of 0.785. Based on testing criteria, if the value of Pearson greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

e. Validity Variable Feedback Budget

Results of testing the validity of the budget feedback variables can be seen in the following table.

**Recapitulation Validity of Test Results
Variable Feedback Budget (X4)**

No.	Question Item	<i>Pearson</i>	Result
1	X4.1	0,804	Valid
2	X4.2	0,840	Valid
3	X4.3	0,828	Valid
4	X4.4	0,653	Valid
5	X4.5	0,544	Valid

In the above table the Pearson correlation values obtained at 0,544 is the smallest item correlation-5, while the largest is the correlation item-2 with a total score of 0.840. Based on testing criteria, Pearson value greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

f. Difficulty Validity Variable Interest Articles

Results of testing the validity of variable difficulty budgetary purposes can be seen in the following table.

**Recapitulation Validity of Test Results
Difficulties Variable Interest Budget (X5)**

No.	Question Item	Pearson	Result
1	X5.1	0,753	Valid
2	X5.2	0,824	Valid
3	X5.3	0,759	Valid
4	X5.4	0,823	Valid

In the table above were obtained Pearson correlation value of 0.753 is the smallest item correlation to-1, while the largest is the correlation item-2 with a total score of 0.824. Based on testing criteria, Pearson value greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

g. Validity Variable Public Accountability

Results of testing the validity of the public accountability variable can be seen in the following table.

**Recapitulation Validity of Test Results
Variable Public Accountability (X6)**

No.	Question Item	Pearson	Result
1	X6.1	0,845	Valid
2	X6.2	0,815	Valid
3	X6.3	0,551	Valid
4	X6.4	0,843	Valid
5	X6.5	0,741	Valid

In the table above were obtained Pearson correlation value of 0.551 is the smallest item correlation-3, while the largest is the correlation item-1 with a total score of 0.845. Based on testing criteria, Pearson value greater than 0.30, it can be concluded that all the above items is valid and can be used for further analysis.

h. Test Reliability

The consistency of the measurement results will be assured if the criterion of validity is equipped with the reliability test. Testing in this study, carried out using *Cronbach alpha* test. A construction or variable is said to be reliable if the *Cronbach Alpha* value > 0.70 (Nunnally, 1967 Ghozali, 2016: 48). The results of reliability testing for variables Budgeting Participation, Goal Clarity

Budget, Budget Evaluation, Feedback Budget, Budget Difficulties Interest, Public Accountability and Managerial Performance can be seen in the following table.

Reliability Test Results Variable recapitulation budgeting Participation, Goal Clarity Budget, Budget Evaluation, Feedback Budget, Budget Difficulties Interest, Public Accountability and Managerial Performance

No	Variable	Cronbach Alpha	Criteria	Result
1	<i>Participation budgeting</i>	0,841	> 0.70	Reliabel
2	<i>budget goal clarity</i>	0,829	> 0.70	Reliabel
3	<i>budget evaluation</i>	0,722	> 0.70	Reliabel
4	<i>feedback budget</i>	0,788	> 0.70	Reliabel
5	<i>difficult budgetary purposes</i>	0,799	> 0.70	Reliabel
6	<i>public accountability</i>	0,820	> 0.70	Reliabel
7	<i>managerial performance</i>	0,914	> 0.70	Reliabel

Reliability is used to see how much the internal consistency of the questionnaire submitted to the respondent. For reliability test results of the variables studied, managerial performance variables have the greatest internal consistency compared to other variables with the reliability value reached 0.913. Meanwhile, the evaluation variables have the consistency of the smallest budget in the amount of 0.722. so that, it can be concluded that the instrument has good reliability which Cronbach's Alpha reliability coefficient of more than 0.70 (Ghozali, 2016: 48).

Based on the results of validity and reliability variable Budgeting Participation, Goal Clarity Budget, Budget Evaluation, Feedback Budget, Budget Difficulties Interest, Public Accountability and Managerial Performance can be concluded that the entire item is declared valid and reliable questions.

Hypothesis Testing Results

The results of multiple regression analysis calculation is known that the amount of Adjusted R Square is 0.534. This means that 53.4 per cent of the rise and fall of managerial performance variation explained by the variation of the six independent variables (budgetary participation, budget goal clarity, budget evaluation, feedback budget, budget goal difficulty, and public accountability). While the rest (100 percent - 53.4 percent), which is 46.6 percent is explained by other variables outside the research variables. In the calculation there are also the standard error of the estimate (standard deviation of variable residual) of 2.918 is used to calculate the standard error of regression coefficients. Multiple linear regression analysis as follows.

Variabel	Unstandardized Coefficients		t	Sig.	Result
	B	Standar Error			
(Constant)	-0,620				
X1	0,226	0,095	3,389	0,019	Signifikan
X2	0,344	0,101	3,392	0,001	Signifikan
X3	0,080	0,163	0,489	0,626	Tidak signifikan
X4	0,183	0,122	1,501	0,137	Tidak signifikan
X5	0,219	0,129	1,696	0,094	Tidak signifikan
X6	0,398	0,141	2,819	0,006	Signifikan
<i>Adjusted R Square = 0,534</i>					
<i>Standard error of the estimate = 2,918</i>					

From the results of multiple regression analysis above, it can be arranged as follows regression model.

$$Y = -0.620 + 0.226 X1 + 0.344 X2 + 0.080 X3 + 0.183 X4 + 0.219 X5 + 0.398 X6$$

Multiple linear regression model mentioned above, can be explained as follows.

1. The constant of -0.620 in arithmetic stating that the managerial performance of -0.620 though the values of the independent variables equal to zero. But empirically, in the real world level constants are usually not a major concern and the level of statistical significance can be ignored (Salvatore, 1982: 151)
2. Participation Budgeting regression coefficient (X1) is 0.226, which means that the samples that each increase of one unit of budgeting participation will lead to an increase of 0.226 units of managerial performance with the assumption that other independent variables constant. In population after Budgeting Participation variable significance test also positive significant effect on managerial performance.
3. Clarity variable regression coefficient Target Budget (X2) is 0.344, which means that samples of each increase of one unit of the Budget Targets Clarity it will cause to an increase of 0.344 units of managerial performance with the assumption that other independent variables constant. But in population after conducting tests of significance Budget Targets Clarity variable positive significant effect on managerial performance.
4. Evaluation Budget regression coefficient (X3) to be 0.080, which means that samples of each increase of one unit of the Budget Evaluation it will cause to an increase of 0.080 units of managerial performance with the assumption that other independent variables constant. In the population after

the Budget Evaluation significance test variable has no significant effect on managerial performance.

5. The regression coefficient Budget Feedback (X4) of 0.183, meaning that each increase of one unit Feedback Budget, it will cause an increase in the managerial performance of 0.183 units assuming the other independent variables constant. In population after conducting tests of significance Budget Feedback variable has no significant effect on managerial performance.
6. The regression coefficient Difficulty Purpose Budget (X5) of 0.219, meaning that each increase of one unit of the Articles of Interest difficulties it will cause an increase in the managerial performance of 0.219 units assuming the other independent variables constant. In population after significance test variables Purpose Budget Difficulties also had no significant effect on managerial performance.
7. Public Accountability variable regression coefficient (X6) of 0.398, which means that the samples that each increase of one unit of the Public Accountability will cause an increase in the managerial performance of 0.398 units assuming the other independent variables constant. In the population after the Public Accountability variable significance testing positive significant effect on managerial performance.

Influence Of Budgetary Participation On Managerial Performance

Based on the results of data analysis showed that the regression coefficient budgeting participation variable has a value of $t_{\text{count}} = 2,389 > t_{\text{table}} = 1.986$ and a significance level of $t_{\text{count}} = 0.019 < 5$ Percent. This means that the hypothesis 1 which states that the participation budgeting positive and significant effect on managerial performance acceptable.

These results indicate that the participation of officials in the preparation of the budget has a positive influence and significant impact on managerial performance. Regression coefficient of 0.226 showed any increase in the participation of officials in budgeting will improve managerial performance generated. The more active officials in the preparation of the budget, the budget of quality to be determined. Budgeting with the participation of officials is possible to produce a budget decisions that are relevant to the organization's objectives.

In line with the stated *goal setting* theory perspective the participation of members of the organization in goal setting is very important. Participation in goal setting serves as a means of communication between members of the organization, and reduce the asymmetry of information so as to create a deep understanding of the organization's objectives. Members of the organization who are involved in the determination of interest will have the responsibility and the moral consequences as well as knowledge of the business to be done to improve managerial performance and the achievement of organizational goals. The organization's goals can be achieved through the implementation of the duties of government, public service which obviously implemented by the government apparatus.

The findings of this study in accordance with the opinion of Robbins (2008: 238) that *the goal setting theory*, one of the factors that influence the goal setting is participation (*participation*). The idea of participative management 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. Similarly, proposed by Milani (1975) that the budgetary participation is expected to improve managerial performance, ie when a goal has been drafted and approved in a participatory manner, then employees will internalize these objectives and has a personal responsibility to achieve it because they get involved in the budgeting process.

The results of testing this hypothesis in line with research Wahyuningsih and Scout (2012), Suwarno, et al (2013), Sayyida and Anekawati (2013), Emilia, et al (2013), Sari, et al (2014), which found empirical evidence that budgetary participation influence positive and significant impact on managerial performance. However, this finding contradicts the results of research and Purwantoro Setyowati (2013) who found empirical evidence that participation in the budgeting no significant effect on managerial performance

Clarity Effect of Budget Target Against Managerial Performance

Based on the results of data analysis showed that the regression coefficient budget goal clarity variable has a value of $t_{\text{count}} = 3.392 > t_{\text{table}} = 1.986$ and significance level value $t_{\text{count}} = 0,001 < 5\%$. This

means that the second hypothesis which states that the budget goal clarity positive and significant effect on managerial performance acceptable.

The results of the above analysis shows that the budget goal clarity has a positive and significant influence on managerial performance. Regression coefficient of 0.344 showed any increase in the budget goal clarity will improve managerial performance generated. The clearer target in the budget, it is increasingly easier for officials to draw up a budget targets. If this has been done then the government's performance is considered good and capable of being upgraded.

The study's findings are consistent with the perspective of *goal setting theory* which states that people who have a specific goal and a challenge to perform better than those who do not have a clear target (Verbeeten, 2008). Furthermore, *goal setting theory* assumes that there is a direct relationship between the specific objective and measurable performance. In the context of the government, with the budget goal clarity facilitate government officials in realizing that impact on improving managerial performance.

The findings of this study in accordance with the opinion of Robbins (2008: 238) that one of the factors that influence the *goal setting* is clarity (*specifity*). Setting goals should be clear, measurable, unambiguous, and have a certain period of time for completion of tasks. Information about the nature of the work can be seen as a specification of the information received, and knowledge about these properties is regarded as the expansion of knowledge and motivation of individuals on the performance.

These findings in line with the result of research Emilia, et al (2013) and Sari, et al (2014) who found empirical evidence that the budget goal clarity positive and significant effect on managerial performance. This finding contrasts with the results of previous research by Wahyuni, et al (2014) and Nurhasanah, et al (2015) who found that the budget goal clarity not significant effect on managerial performance.

Influence Evaluation Of Budget Against Managerial Performance

Statistical tests showed that the regression coefficients budget evaluation variable has a value of $t_{count} = 0.489 < t_{table} = 1.986$ and a significance level of $t_{count} = 0.626 > 5$ Percent. This means that the

hypothesis 3 which states that the evaluation of the budget have a significant effect on managerial performance declined.

The study's findings do not correspond with the perspective of *goal setting theory* which states that workers carry out the tasks assigned by the target or targets to predetermined (Latham and Seari, 1979). Goals or objectives set budget must be evaluated to determine its effectiveness and demonstrate the performance of the managerial preparing the budget.

These findings in line with the result of research Istiyani (2009) find empirical evidence that the evaluation of the budget does not significantly influence the performance of local government officials. This finding contrasts with the results of previous research by Damanik (2011), Silva and Jayamaha (2012) who found budgeting evaluation has a positive and significant relationship to the managerial and organizational performance.

Feedback Effect of Budget Against Managerial Performance

Statistical tests showed that the regression coefficients budget feedback variables have a value of $t_{\text{count}} = 1.501 < t_{\text{table}} = 1.986$ and a significance level of $t_{\text{count}} t = 0,137 > 5$ Percent. This means that the hypothesis 4 which states that the feedback budget significantly influence managerial performance declined.

The study's findings do not correspond with the perspective of *goal setting theory* which states that the feedback gives the opportunity to adjust the difficulty target and as information new tactics to improve performance, and recognition. It is important to provide an opportunity or a target, so that people can decide for themselves how they perform tasks (Robbins, 2008: 238).

These findings in line with the result of research Zhu, et al., (2002) and Wulandri (2009) find empirical evidence that that feedback budgeting no significant effect on managerial performance. This finding contrasts with the results of previous research by Damanik (2011) and Istiyani (2009) who found the feedback positive and significant effect on managerial performance of local government.

Difficulty Influence Of Budget Destinations Against Managerial Performance

Statistical tests showed that the regression coefficients budget goal difficulty variable has a value of $t_{count} = 1.696 < t_{table} = 1.986$ and a significance level of $t_{count} = 0.094 > 5$ Percent. This means that the hypothesis 5 which states that the budget goal difficulty significantly influence managerial performance declined.

The study's findings do not correspond with the perspective of *goal setting theory* which states that workers must accept (*acceptance*) budget goals that have been set. The aim is not only effective enough is known only by workers but must be accepted and implemented Robbins (2008: 238-239). Whatever the difficulties in achieving budget goals then labor must overcome as much as possible. The better the manpower capabilities in overcoming the difficulties in achieving budget then showed a good performance.

These findings in line with the result of research Mularni (2012) who found empirical evidence that that the budget goal difficulty no significant effect on managerial performance. This finding contrasts with the results of previous research by Munawar (2006), Istiyani (2009), Herawansyah et al. (2013) who find it difficult budgetary purposes significantly positive effect on managerial performance of local government.

Effect Of Public Accountability Against Managerial Performance

Based on the results of data analysis showed that the public accountability variable regression coefficient has a value of $t_{count} = 2,819 > t_{table} = 1.986$ and significance level value $t_{count} = 0,006 < 5$ Percent. This means that hypotheses 6 stating that public accountability positive and significant effect on managerial performance acceptable.

The results of the above analysis shows that public accountability has a positive and significant influence on managerial performance. Regression coefficient of 0.398 showed any increase public accountability will improve managerial performance generated. The more accountable budget presented to the public, the more accountable budgeting process to the DPR / DPRD and the community, as well as demonstrate good managerial performance of the officials implementing the budget.

The study's findings are consistent with *agency theory* which states that the agency relationship arises when one party (*principal*) gave full authority to the other party (*the agent*) to perform some services and delegating authority and decision-making authority to the agent. In public organizations, particularly governments, this agency relationship emerged between the government as an agent and DPR / DPRD as principal. If explored further, the DPR / DPRD itself an agent of the public / citizens. Accountability becomes a logical consequence of the relationship between *agent* and *principal*.

The findings of this study in accordance with the opinion of Jones and Maurice (1996), Mardiasmo (2000), Mahmudi (2007), Carlos et al. (2007) that the establishment of accountability is the main objective and public sector reform. The demands of public accountability requires public sector institutions to put more emphasis on horizontal accountability (*horizontal accountability*) is not only vertical accountability (*vertical accountability*). Demands that then arises is the need of external financial reports be prepared to describe the performance of public sector institutions. The principle of accountability is the principle which determines that every activity and final results of the activities of state administration must be accountable to the people as the supreme sovereign. Accountability comes to their control from the outside (external control) that encourages officers to work hard. Bureaucracy is said to be accountable when assessed objectively by the public.

These findings in line with the result of research Sari, et al (2014) and Hwang (2013) who found empirical evidence that accountability positive and significant effect on managerial performance. This finding contrasts with the results of previous research by Wahyuni, et al (2014) who found that public accountability has no effect on managerial performance.

5. Conclusions And Suggestions

The purpose of this research is to know the whether there were any influence of variables participation budgeting, clarity target budget, budget, feedback budget, the difficulties of budget goals and accountability public on managerial performance of religion ministry in scope NTB province. The results of research shows that:

- 1) this study provide empirical evidence that participation budgeting influential positive and significant on managerial performance. It means , more active involvement officials in the establishment of the budget, so performance managerial getting high. Participation

budgeting encourage officials know and accept the purpose, and serious accomplish its intended purpose.

- 2) this study provide empirical evidence that clarity target budget has some positive effects on managerial performance. That is, the more obvious targets specified in the preparation of the budget, so performance managerial getting high. Officers assisted with budget goal clarity to implement it, and it will affect their performance.
- 3) this study provide empirical evidence that evaluation budget have had a positive impact on performance managerial, however the impact is not significant. This is due to the evaluation budget is still occasionally performed by the leadership, so it's less guarantee absence of irregularities, the less he knew the deficiencies or weaknesses in the implementation of the budget which has been done so often repeat the same mistakes,
- 4) this study provide empirical evidence that Feedback budget have had a positive impact on performance managerial , but the influence of was not significant. This is because the lack of adequate budget feedback reception for implementer officials that cause discontent in budgeting and lowering the motivation to improve performance managerial.
- 5) this study provide empirical evidence that the difficulties of budget goals have had a positive impact on performance managerial , but the influence of was not significant. This is Because implementer Officials in preparing the establishment of the budget not much attention to Easily or difficulty in the budget Achieved so less serious in its objectives Achieving budget.
- 6) this study provide empirical evidence that accountability public influential positive and significant on managerial performance. Accountability public giving effect good against managerial performance. If the budget arranged accountable then the officers believed the community and higher institutions.

The results obtained, in this research found three variables proven influential positive and significant on performance managerial, namely participation budgeting, clarity target budget , and accountability public. Hence, it is suggested that can continue to keeping and raising active

participation of the suspects budget, clarify in detail about target budget, and give priority to the public accountability in the preparation, management, and use of funds. It is expected to increase managerial performance of any office of religion ministry in scope the NTB province. In this research there were three variables have a positive influence but insignificant on performance managerial, namely evaluation budget, feedback budget, and the difficulties of budget goals. Therefore, it is suggested that religion ministry of NTB immediately introspection and improve the quality of the activities budgeting process particularly by increasing the intensity of the budget routinely evaluation, make sure the adequate rewards for budget implementers, and focused on the preparation of the purpose of budget that can be attained. It is aimed the three variables also have a positive influence and significant impact to increase the managerial performance of each the ministry of religion in the NTB province.

Future studies may also develop research variables, not only on the variables budgetary participation, budget goal clarity, budget evaluation, feedback budget, budget goal difficulty, and public accountability, but also the possibility to test the variables of professionalism, job satisfaction, and organizational culture. So that future research gained a better understanding of the factors that influence managerial performance in the Office of Religious Affairs In the scope of NTB.

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