

# JOB RELEVANT INFORMATION AS A MODERATOR OF THE RELATIONSHIP BETWEEN PARTICIPATION OF BUDGET DEVELOPMENT AND THE PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS (AN EMPIRICAL STUDY ON THE REGIONAL GOVERNMENT OF MALANG REGENCY)

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## ABSTRACT

The Regional Expenditure Budget Plan is one of the means to present information on financial budget plans obtained and used by the Regional Government in order to carry out good public services. To be able to compile a Regional Expenditure Budget Plan (RAPBD), participation in performance-based budgeting (ABK) is highly needed. The purpose of this study was to determine the improvement of the performance of local government officials through the role of budget participation that was strengthened by job relevant information. The result of this study is that budget participation has a significant effect on the performance of local government officials. Job relevant information, however, can moderate the nature of weakening the influence of budget participation on the performance of Local Government Officials.

**Keywords:** Budget Preparation Participation, Job Relevant Information and Local Government Apparatus Performance.

## INTRODUCTION

Malang Regency, which is known of having a population of 3.2 million and is spread across 33 sub-districts (392 villages), absorbs the Regional Expenditure Budget (APBD) of IDR 2.9 trillion, of which 30 percent or around IDR 780 billion is allocated to support work programs, while 70 percent is for personnel expenditure. Therefore, the district government or SKPD must really be able to work around it so that work programs that come into contact with the wider community can be fulfilled, even though there must be a priority scale.

The APBD preparation in Malang district was initially through the *musrenbang* (Development Planning Discussion) process. *Musrenbang* (Development Planning Discussion) starts from the village, sub-district and district levels. In each *musrenbang* (Development Planning Discussion) region contains regional programs and their financing. If there is an insufficient budget, it can be proposed to a higher level. In *Musrenbang* (Development Planning Discussion), containing super-priority programs, priorities and financing from the APBD were used as a reference for the executive budget team in preparing the APBD.

In addition to *Musrenbang* (Development Planning Discussion), there is a community aspiration net which is more commonly known as *jasmias* (Community Aspiration Net). *Jasmias* (Community Aspiration Net) actually plays the same role as *Musrenbang* (Development Planning Discussion), but the implementing institution is different. *Jasmias* (Community Aspiration Net) is a forum used by the DPRD to filter various public interests or

constituents. Various interests are accommodated and then discussed through the budget body. Before 2011, *musrenbang* (Development Planning Discussion) and community organizations were held simultaneously. *Musrenbang* (Development Planning Discussion) was carried out by the executive in April which was used as a reference in the APBD discussions by the budget team. *Jasmas* (Community Aspiration Net) is carried out by the DPRD and then synchronized with *Musrenbang* (Development Planning Discussion). In this synchronization there is often a compromise of compromise of interest. This is because the interests of the DPRD that have not been accommodated through these two channels will be negotiated by trying to achieve public interests that have a wider impact. In addition, the compromise process occurs because the budget is already standard so that the opportunity is only to tamper with the amount of budget allocation and distribution.

To be able to compile a Regional Expenditure Budget Plan (RAPBD) based on performance-based budgeting (ABK), employees who have the ability to analyze program performance are needed. Of course, this is a big responsibility for the Regional Work Unit (SKPD) as a budget user to provide adequate human resources, in order to manage the budget economically, efficiently, effectively and truly reflect the interests of the community. Managing the budget economically, efficiently and effectively is by proportionally dividing time for the upper and subordinate work units. Provide more time for implementing units, for example 1/3 time (maximum) for unit planning and 2/3 for implementing units to allow enough time to carry out work programs.

Participatory budgeting (participative budgeting) is a budgeting approach that focuses on efforts to increase employee motivation to achieve organizational goals. The concept of budgeting has developed rapidly in the private sector (business), but not in the public sector.

Brownell and Mcinnes (1986) found that high participation in budgeting improved managerial performance. Frucot and White (2006) concluded that both managerial and budgetary participation have a direct (positive) relationship with managerial performance and job satisfaction. Yuen (2007) found evidence that budgetary participation also proved to have a positive and significant influence on managerial performance. Different results were shown by Cherrington and Cherrington, 1973; Milani, 1975; Kenis, 1979; and Morse and Reimer, 1956, found that budgetary participation had an insignificant influence on managerial performance. The existence of differences in the results of empirical studies, occurs because the relationship of budgeting participation with managerial performance depends on situational factors or better known as the Contingency Variable.

Govindarajan, (1986) argued that to resolve differences from various results of the research, it can be done with a contingency approach, this approach systematically evaluates various conditions or variables that can influence the relationship between budgetary participation and leader performance. Research using a contingency approach with job relevant information 'Baiman (1982) moderating variables identifies two main types of information in organizations, namely decision influencing and job relevant information (JRI), namely information that facilitates decision-making related to tasks. Baiman (1982) added that JRI helped subordinates / implementers sometimes be hampered by standards set by the Regional Government. Sahara, (2005); Chong and Chong, (2002) found that job-relevant information has a significant effect on managerial performance in local government agencies / agencies. These results indicate that job-relevant information is a moderating variable (contingency), which is a variable that can moderate the relationship between budget participation and service managerial performance / local government agencies.

Based on the research background, this research question is aimed to improve the performance of the local government of Malang Regency. Based on the research question, the final goal of this research is to find out the improvement of the performance of local government officials through the role of budget participation that is strengthened by job-relevant information.

## **THEORITICAL REVIEW**

### **Contingency Theory**

Contingency theory in the field of organizational theory has contributed to the development of management accounting, especially in explaining the factors that affect the achievement of individuals and organizations. Sisaye, (1998) stated that contingency theory is a contingent control system design on the contextual organization settings where the control system will operate. The application of the contingency approach in analyzing control systems, especially in the field of management accounting systems, has attracted the interest of researchers.

### **Definition of Budget**

Budget in the sector in the public sector, the state budget is a statement about the estimated expenditure and revenues that are expected to occur in one period in the future, as well as data on expenditures and revenues that have taken place in the past (Due, 1975). As said by Mardiasmo, (2002) the budget is a financial plan to allocate financial resources through a political process to serve the needs of different communities. Countries / regions as a public sector entity also utilize the budget as a tool to achieve goals. This is supported by Suparmoko, (2000: 47) who argues, that the budget is a detailed list or statement of state revenues and expenditures that are expected within a certain period.

Suprasto (2006) concluded that the budget preparation process is an accounting process and management process. It is called as accounting process because budgeting is a mechanism study, data assembling procedures, and budget format. The management process because the budgeting process is the process of determining the role of each head of the unit / work unit in the implementation of the program or part of the program and the establishment of accountability centers.

### **Budgeting Participation**

Becker, (1978) defined participation as a joint decision-making process by two or more parties that will have a future effect on decision makers. The involvement of the leaders of an organization related to budgeting is a participation to determine the goals of the organization. When applied in planning, participation means engaging lower and middle level leaders to develop steps, and make decisions about the objectives of the organization's operations. According to Argyris, (1952) stated that the biggest contribution of the budgeting process will occur if subordinates are involved to participate in budgeting. Because the level of involvement of subordinates in the budgeting process is the main factor that distinguishes between participatory budget and non-participatory budget (Milani, 1975).

According to Bahrul, (2002), participation in budgeting is more likely for lower leaders to negotiate with leaders regarding possible budget targets that can be achieved. Participatory budgeting is the process of making decisions together by two or more parts of an organization and the decision has an influence on what makes it (French et al., 1990 in Siegel et al., 1989). Participation in budgeting also aims to shape the attitudes, behavior of employees and managers feel they own and foster motivational influence on budget goals. Basically

participation is a reasonable process in an organization, where individuals are directly involved in making decisions that will affect him.

### **Job Relevant Information**

Jogiyanto (1999: 692) defines information as a result of processing data in a form that is more useful and more meaningful for the recipient who describes a real event (fact) that is used (for the decision making). Kren, (1992) identifies two main types of information in organizations, namely: (1) information on manager's behavior in decision making for performance evaluation; and (2) information to take action to achieve better results. Related to this. While Baiman, (1982) in Yusfaningrum et al. (2005) added that job relevant information helps subordinates to improve their choice of actions through successful business information. This condition provides a better understanding of subordinates regarding alternative decisions and actions that need to be done in achieving the goals.

According to the theory developed by Kren (1992), Job relevant information is measured using the following indicators: 1) Obtain clear information. Information must be read and understood well so that information is useful for decision makers. 2) Have adequate information. The information provided must be complete and in accordance with the quantity and quality required by the user of information at a certain time. 3) Obtain strategic information. The information obtained can be used to make long-term decisions and contribute to organizational goals. 4) Finding the right information. Information must be in accordance with what is needed and can be obtained at the right time.

### **Performance**

The success of an organization in achieving its goals depends largely on the performance of the manager. Managerial performance can be measured after the management accounting information system can be implemented and applied within an organization. Managerial performance is achieved if the organization as a whole, or business unit managers are jointly capable of carrying out their duties properly so that the organization is able to achieve the goals and objectives set.

The description of the manager's role stated above, will require a number of important managerial skills - developing equal relationships (co-workers), carrying out negotiations, motivating subordinates, resolving conflicts, building information networks and disseminating information, making decisions in extreme ambiguity, and allocating existing resources (Mitzberg, in Usmara 2003). He added, "for that a manager needs to be introspective about his duties or roles so as to achieve maximum performance".

Furthermore, the concept of performance according to Johns (1996) is the contribution given by members of the organization to the achievement of organizational goals. While other opinions from Robertson et, al., (1994) on the performance of workers, it is more situational, depending on the internal conditions (personality and emotions) and external factors that surround the individual organizations in doing work. External factors are targets, and competition requires high performance from the individual itself. While internal factors include work environment, salary, promotion opportunities, supervision, and others which include the dimensions of job satisfaction.

Nadler and Edward III (in Usmara, 2003) have even revealed for a long time that to say how good "performance" someone is, the size must be determined. In this case, the measure or indicator to measure the performance (quantity, quality, etc.) can explain in detail what is

intended and can be defined in behavior that can be observed and measured so that someone can understand what is required of him. Managerial performance can be explained as a form of existence where managers have completed their work as effectively as possible (Soobaroyen and Poorundersing, 2008). Evaluation of the performance carried out by managers varies, depending on the culture developed by each company. Therefore the performance in this study is the perception of managers about managerial activities, which consists of nine dimensions of activity namely planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation, and overall performance (Mahoney et al., 1963), then the performance as an evaluation according to Suartana (2000, in Faisal and WijayaIndra, 2002) can be done through superiors, co-workers, themselves, and subordinates.

## **HYPOTHESIS DEVELOPMENT**

Budget participation is basically an embodiment of the form of the involvement of superiors and subordinates from various levels, participating in overall budgeting and is expected to improve performance in the organization. Bahrul, (2002) argues that participation in budgeting provides an opportunity for lower leaders and staff to negotiate with their superiors about possible goals that can be achieved and more realistic. The results of a study conducted by Brownell and Mcinnes (1986) found that high participation in budgeting improves managerial performance. Frucot and White (2006) concluded that both managerial and budgetary participation have a direct (positive) relationship with managerial performance and job satisfaction. Yuen (2007) found evidence that budgetary participation also proved to have a positive and significant influence on managerial performance.

Based on the results of empirical studies from previous researchers, the research hypothesis is as follows:

### **H1 budgeting participation affects the performance of local government officials**

Baiman (1982) added that JRI helped subordinates / implementers sometimes be hampered by standards set by the Regional Government. Sahara, (2005); Chong and Chong, (2002) found that job-relevant information has a significant effect on managerial performance in local government agencies. These results indicate that job-relevant information is a moderating variable (contingency), which is a variable that can moderate the relationship between budget participation and service managerial performance / local government agencies.

Based on the results of empirical studies from previous researchers, the research hypothesis is as follows:

### **H2 job relevant information can moderate the influence of budgeting participation on the performance of local government officials**

## **RESEARCH METHODS**

### **Research design**

This research is included in an explanatory research, which is a study that explains the causal relationship between budget participation and performance through hypothesis testing. Such research in its description also contains descriptions, but the focus lies in the analysis of the relationship between variables (Hadari, 1998: 75).

### Population and Sample

The population of this study is the leadership of the Regional Work Unit (SKPD) which is directly involved in the preparation of the budget of the Regional Government of Malang Regency consisting of 50 SKPD leaders. While the sampling method described above is the same as what is called saturated sampling. According to Sugiyono (2012) saturated sampling is a sampling technique when all members of the population is used as samples, thus the sample taken in this study consist of 50 leaders of the Malang District SKPD.

### Operational Definition and Variable Measurement

This research was designed as an empirical study. To test the hypotheses proposed and the operational variables systematically will appear in Table 4.1 below:

**Table 1. Variables and Indicators**

Variable	Indicator	Source
<i>Budget Participation</i>	actively involved in budget preparation	Brownell danMcInnes, (1986); Chenhalldan Brownell, (1988); Wentzel, (2002); Chong dan Chong, (2002); Yenti, (2003).
	actively contributing ideas about the budget	
	actively proposing the final budget	
	actively contribute to the preparation of the budget	
	actively involved to provide logical reasons for revising the budget	
<i>Job relevant information</i>	Getting clear information	Kren (1992)
	Have adequate information	
	Obtaining strategic information	
	Looking for the right information.	
Manajerial performance	Conducting careful planning for the implementation of activities	Mahoney <i>et al.</i> , (1963) Wentzel, (2002)
	Setting budget targets with the resources and specified time	
	Determine success in achieving budget targets	
	Achieving budget targets from programs / activities	
	Achieving budget goals and good performance	

The research variable is measured by a Likert scale model, which measures attitude by agreeing or disagreeing with the question posed with a score of 5 (SS = Strongly Agree); 4 (S = Agree); 3 (CS = Quite Agree); 2 (TS = Disagree); and 1 (STS = Strongly Disagree).

### Analysis Method

In connection with the objectives, the data analysis used in the research is a variance based or component based approach with Partial Least Square (PLS). Testing t - The statistic is said to be significant if the t count value is in the critical area so that hypothesis 0 is rejected and vice versa the test is said to be insignificant if the t-statistic value is in the reception area (Gujarati, 1995). Statistical test results are said to be significant if the value of t counts > t

table, so that the null hypothesis is rejected or the hypothesis is accepted. Furthermore, the distribution table t table for the significance level of testing  $\alpha = 5\%$  is 1.960.

## RESULT AND DISCUSSION

Hypothesis test results in detail can be seen in table 2 below.

**Table 2. Recapitulation of Research Results**

The Effect between Variable	Path Coefficient	t - Statistic	Note
Budget Participation ->Performance	0.967	2.298	Sig
Job Relevant Information ->Performance	1.818	3.038	Sig
Moderating ->Performance	-1.395	2.084	Sig

Source: Processed Data

### **Budgeting participation has a significant effect on the performance of local government officials**

Based on Table 2, the results of testing hypotheses about the effect of budgetary participation on the performance of local government officials resulted in a path coefficient of 2,298 and a t-statistic value greater than t table ( $2,298 > 1,960$ ). These results show that budgetary participation has a significant effect on the performance of local government officials, so that the more active participation in budgeting is the greater the performance of local government officials with an increase of 0.967.

### **Job Relevant Information moderates the influence of budget participation on the performance of local government officials**

The results of hypothesis testing on job relevant information moderate the effect of budget participation on the performance of local government officials resulting in a path coefficient of 2,084 and a t-statistic value greater than t table ( $2,084 > 1,960$ ) with a negative coefficient. Prediction of negative values indicates that the job relevant information effect as moderation given is negative, meaning that job relevant information has the effect of reducing the influence of budgetary participation influencing the performance of local government officials.

## DISCUSSION

### **Budget Participation and Performance of Local Government Officials**

By observing the results of hypothesis testing, it can be seen that the hypothesis proposed by the researcher is statistically supported. This shows that budget participation has a positive effect on the performance of local government officials.

This result can be explained that budget participation is basically a manifestation of the form of involvement of superiors and subordinates from various levels, participating in overall budgeting and expected to improve performance in the organization. Bahrul, (2002) argues that participation in budgeting provides an opportunity for lower leaders and staff to negotiate with their superiors about possible goals that can be achieved and more realistic.

The results of this study strengthen the study conducted by Brownell and McInnes (1986) to find that high participation in budgeting improves managerial performance. Frucot and White (2006) concluded that both managerial and budgetary participation have a direct (positive) relationship with managerial performance and job satisfaction. Yuen (2007) found evidence

that budgetary participation also proved to have a positive and significant influence on managerial performance.

### **Budget Participation and Leadership Performance are moderated by Job Relevant Information**

Taking into account the results of hypothesis testing, it can be seen that job relevant information has the effect of reducing the influence of budgetary participation influencing the performance of local government officials. This means that job relevant information weakens the influence of budgetary participation on managerial performance.

The interpretation of the findings of this study shows that job relevant information (JRI) acts as a variable that moderates the influence of budgetary participation on the performance of local government officials, but its moderation is weakening the influence of both. This means that the higher the level of appropriateness between participation in the preparation of the budget and the job relevant information held by officials of the regional government officials, it will cause a decrease in the performance of local government officials. Conversely, the lower the level of conformity between budgetary participation and job relevant information held by local government officials, it will improve the performance of local government officials.

This finding is not in line with the theory which states that job relevant information helps subordinates to choose alternative effective actions through information related to the task so that managerial performance will increase. Then if it is associated with budgeting participation, generally the information available during the budgeting process will increase individual capacity for performance (Beehr and Love, 1983). Thus, according to the theory presented, job relevant information should be able to strengthen the influence of budgetary participation on the performance of local government officials. However, the findings of this study were not able to confirm the theory's statement. Job relevant information held by officials of local government officials actually weakens the influence of budgetary participation on the performance of local government officials.

The reasons related to the unsuccessful findings of this study are caused by job relevant information in the local government environment which is not very supportive of the effectiveness of decision making that is best for the local government itself, especially the available information during the budget preparation process. So that by increasing such information, the performance of local government officials tends to decrease. In addition, the failure of the findings of this study because of the availability and clarity of job-related information in the process of budgeting for local governments has had a different impact on each structural official there, depending on the personal goals of each official structural. This phenomenon can be explained by goal-setting theory (theory of goal setting), wherein this theory reveals that the goals possessed by a person will greatly affect their actions or behavior. Thus, a structural official of the local government apparatus who has a high commitment to the achievement of his personal goals that are in accordance with the goals of the organization can maximize the use of job relevant information (JRI) to improve managerial performance. Conversely, a structural official who has a high commitment to achieving his personal goals that are not in accordance with the goals of the organization will cause job relevant information to be ineffective in improving managerial performance and can even make it tend to decline. Thus, with this theory, it can be explained why job relevant information weakens the influence of budgetary participation on managerial performance.



This finding does not support the results of previous studies regarding the role of job relevant information in moderating the effect of budgetary participation on managerial performance such as research conducted by Sahara, (2005); Chong and Chong, (2002) found that the budget goal commitment and job-relevant information had a significant effect on managerial performance in local government agencies / agencies. These results indicate that the goal commitment budget and job-relevant information are moderating (contingency) variables, namely variables that can moderate the relationship between budget participation and service managerial performance / local government agencies.

## CONCLUSION

Budgeting participation has a significant effect on the performance of local government officials, therefore, the more active participation in budgeting is the greater the performance of local government officials. Job relevant information has the effect of reducing the influence of budgeting participation affecting the performance of local government officials. This means that job relevant information weakens the influence of budgetary participation on the performance of local government officials.

Budgeting activities in the Regional Government of Malang Regency always involve all levels of managers (in this case structural officials), from middle-level managers to lower-level managers in it. With regard to job relevant information (JRI), Malang Regency Regional Government can actually filter information related to the task which might increase the effectiveness of decision making so that the desired level of performance can be achieved. For academics, in order to increase the benefits of knowledge, it is possible to add predictor variables, which in this study are only represented by budget participation.

This study has several limitations, both in terms of respondents, the level of generalization and those related to data analysis, the following are explained some of the limitations such as variables that influence the performance of the leadership are only focused on participation in budgeting so that it is not comprehensive in analyzing the factors that affect performance. Likewise, this study did not consider all contingency variables that might moderate the relationship of participation in budgeting to the performance of local government officials.

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