

The Influence of Budgeting Participation, Budget Evaluation, and Public Accountability on Managerial Performance with Leadership Style as a Moderating Variable (in SKPD of Padang Lawas Regency)

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ABSTRACT

This study aims to analyse and determine the effect of participation in budget preparation, budget evaluation, and public accountability on managerial performance in SKPD Padang Lawas Regency. In addition, this study aims to analyse and determine whether leadership style can be classified as a moderating variable in this study.

This type of research is causal associative research. The research sample was 150 respondents from 32 SKPD in Padang Lawas Regency. Data was collected by distributing questionnaires to the SKPD in Padang Lawas Regency. The analysis technique used in this study uses structure equation modelling (SEM) analysis. The SmartPLS 3.0 software is used in this study for data analysis.

The results of this study suggest that public accountability and participation in budgeting have a positive and significant influence on managerial performance in SKPD Padang Lawas Regency. Meanwhile, the budget evaluation does not affect the managerial performance of the Padang Lawas Regency SKPD. Other results in this study indicate that leadership style can moderate the impact of public accountability and budget evaluation on management in SKPD Padang Lawas Regency. Meanwhile, the leadership style cannot moderate the effect of budgetary participation on managerial performance in SKPD Padang Lawas Regency.

Keywords: budget participation, evaluation, public accountability, leadership style, and managerial performance.

INTRODUCTION

Apparatus or managerial performance in the public sector in Indonesia has a very strong impact on the performance of the public sector. Accountability for managerial performance includes running the wheels of government, development and social services must deliver the results of managerial performance. So, from the delivery of the performance results, the community will judge whether the local government has successfully carried out the tasks that have been submitted. In several regions in Indonesia, planning and budgeting processes are not yet optimal, which can result in low performance of local governments. As a result, it raises the problem of poor regional financial management due to low absorption (Nurhalimah, 2013). There are three approaches used in budgeting, the top-down approach, bottom-up and another approach which is a combination of the two approaches, namely the participatory approach.

Participation is a concept in which a subordinate shares decision-making authority to a certain degree with his leaders

(Robbins, 2002). Participation in budgeting is a process in which individuals who participate in budgeting work are evaluated and rewarded based on achieving budget objectives (Sentosa et al., 2013). Communication between superiors and subordinates allows subordinates to make decisions, involvement of subordinates in budgeting can improve performance (Haslindah, 2020).

Managerial performance is one of the factors that can increase organisational effectiveness in changing (dynamic) situations and environments that require management to always keep abreast of changes. It must follow organisational goals (Senduk et al. 2017). The difference between the budget and its realisation indicates success in budgeting. Consequently, preparers often consider security and place their budget low, hoping it can be achieved quickly. However, various constraints on the budget realisation that are still lame show weakness in planning to implement the budget strategic plan and realisation within one set budget year. in APBD (Pratiwi et al. 2019). Then an evaluation is used to measure efficiency and assess performance.

Budget evaluation is a process of tracking budget irregularities in the department concerned and serves as a basis for assessing the department's success (Kenis, 1979). Then accountability is needed to provide information or accountability to those with the right or power to request it and respond, detailing the performance and decisions of an organisation's individuals, legal entities, or collective leaders (BPKP, 2011). Through public accountability, the public can assess the level of achievement of the planning and implementation of government programs and activities as outlined in the budget (Mardiasmo, 2002).

A related problem in Padang Lawas Regency, namely, reported fromlenskini.com (2022), was conveyed by the Director General of Regional Finance Development, Ministry of Home Affairs

Agus Fatoni in his presentation at the North Sumatra Provincial Government APBD Absorption Coordinating Meeting, North Sumatra Regency throughout Sumatra North of 2022 and Handling the Impact of Inflation which took place at the Grand City Hall, there are 4 Regencies and Cities in North Sumatra Province which are included in the 20 regions with low absorption of APBD spending for the 2022 fiscal year, namely; Pematang Siantar, Padang Sidempuan, Medan and Padang Lawas. Padang Lawas is a Regency category with the 19th lowest national expenditure absorption of 39.80%.

The alleged budget deficit of Rp 40 M in Padang Lawas Regency is considered very odd. Observer of budget issues Secretary of Peradi Palas Raya Legal Aid Post, Donna Siregar SH, said this would delay project activities and the implementation of activities that come with the community or have not been paid for. With the current conditions, it means that it is certain or clear that there is a broken system within the wheels of government, the implementation of which is carried out is not running effectively. For example, various events/activities with ceremonial titles are appropriate or inappropriate but are still carried out by the regional government. As a result, the absorption of the 2022 APBD is inefficient or not useful for the benefit of the community. In addition, this has also resulted in the Siltap (Fixed Income) of 303 villages in Padang Lawas not being paid from September to December 2022. With the Siltap not being received, thousands of employees have not received honorariums, and the work programs of 303 old villages have been abandoned, even with information obtained by NET24JAM.ID, the ASN allowance has not been disbursed.

Problems related to the budget also occurred where the SPAM (Drinking Water Supply System) project in Padang Lawas, where this SPAM construction project starting from 2015-2022, spent tens of billions. However, some people have not been able

to enjoy clean water sources. Based on data from 2015 to 2022, the funds that have been disbursed are shown in the table below:

Table 1. SPAM Development Budget

Year	Budget Fund
2015	Rp. 25 billion from the PUPR Ministry's APBN
2016	Rp. 1 Billion more
2017	Rp. 1 billion more
2019	Rp. 3 billion more
2021	Rp. 4.3 billion from DAK
2022	Rp. 8.2 billion from DAK

Source: *Analisdaily.com*, 2022

Based on the table above, the construction of SPAM in Padang Lawas Regency spent tens of billions. Where in 2015, the budget that was issued was RP. 25 billion from the PUPR Ministry's APBN, then in 2016 and 2017, the funds disbursed amounted to Rp. 1 billion more, then in 2019, it will reach Rp. 4.3 billion sourced from DAK, and then in 2022, the funds disbursed will reach Rp 8.2 billion from DAK. With a large enough budget, ironically, PAM water in several settlements does not work, even though, according to the Head of Cipta Karya PU Palas, Pasti Tua Siregar, the PAM program has great potential to increase Regional Original Income (PAD) because the average PAM usage for each house reaches Rp 35.000. When multiplied by the number of residents who use it, PAM's income will reach tens of billions of rupiah. However, despite the potential of PAM to boost local revenue (PAD), the development of PAM in Padang Lawas Regency is still not optimal. Furthermore, the construction of the Padang Lawas Al Munawwarah Great Mosque has swallowed tens of billions of budgets over the past three years. However, the benefits and implementation are not ideal. Many facilities have been damaged, and the lifts on the mosque's minarets, inaugurated in 2019, are not functioning. Information collected by LENSAKINI.com from the Padang Lawas Electronic Procurement Service (LPSE) website. The construction of the Al Munawwarah Great Mosque began

with Planning and Detailed Engineering Design (DED), costing Rp 600 million in 2016. In the same year (2016), construction of the Great Mosque began for IDR 10 billion. In the second stage, in 2017, the Palas Public Works Service (DPU) tendered a consultation to supervise the construction of the Padang Lawas Great Mosque, costing Rp. 200 million. In the same year (2017), the Palas Public Works Office also auctioned off the Padang Lawas Great Mosque construction for IDR 25 billion. Next is the third phase, the 2018 fiscal year, which is the final budget for constructing the Palas Agung Mosque Construction. The Public Works Service is again bidding on the continued development with Rp. 18.6 billion. Still, in 2018, the PU Palas Service also opened an auction titled "Supervision of the Development of the Padang Lawas Regency Grand Mosque," Rp. 200 million. In 2019, the Public Works Service again auctioned off with the title "Construction of the Great Mosque Road, Barumun Regency, for IDR 299,457,210. In addition, in the same fiscal year (2019), the Palas Public Works Service auctioned off the procurement of "Ambal Padang Lawas Grand Mosque," costing Rp. 750 million. This shows the need for public accountability as a form of accountability to the community.

Research by Mauliza (2022) and Husain (2022), budget participation has a positive and significant effect on managerial performance. However, in the research findings of Adiyatama (2022) and Larasati (2019), budget participation has no positive or significant effect on managerial performance. Mauliza (2022) and Dewi (2021) reveal that public accountability positively and significantly affects managerial performance. Muhsin & Dwita (2022) and Adiyatama (2022) reveal that performance by managers is not significantly influenced by public accountability. Kusuma (2021) and Ginting (2021) state that budget evaluation positively and significantly affects

managerial performance. However, in Tariyah's (2019) and Ginting's (2018) research, budget evaluation does not affect managerial performance.

Based on the results of these inconsistent studies, the researchers concluded that leadership style can moderate the relationship between budget participation, budget evaluation and public accountability on managerial performance. Leadership style is one of the important factors that can affect the performance of subordinates. People with a certain leadership style will be motivated to work and try harder because they like and appreciate their leader and have higher job satisfaction. With the right leadership style, it is hoped that the leader will pay attention to the development of his subordinates' abilities, will, motivation, experience, and achievements so that they can provide changes for the better of the organisation in all aspects and organisational achievements.

Based on the description above, this study aims to obtain empirical evidence of the effect of budgetary participation, budget evaluation, and public accountability on managerial performance with Leadership Style as a Moderating Variable (In SKPD in Padang Lawas Regency). This study used the SKPD research object in Padang Lawas Regency. The reason for researching SKPD in Padang Lawas Regency is because Padang Lawas Regency is a new Regency in North Sumatra. In addition, Padang Lawas Regency is a division of the South Tapanuli Regency. After conducting several surveys, it was found that several problems still frequently occur in Padang Lawas Regency.

LITERATURE REVIEW

Managerial Performance

According to Sulijaya & Nuraini (2015), managerial performance is the process of planning, implementing, and achieving company goals and objectives. Employees must improve performance, and leaders must maintain positive working relationships.

According to Samryn (2012), performance measures should have general requirements as follows:

1. Relevant to company goals or targets
2. Can be influenced by the actions of managers.
3. Objectivity can be accounted for good judgment and high activity.
4. Understandable by managers.
5. Can be used to rate and reward managers.
6. It can be used regularly and continuously. Using this kind of assessment standard will stimulate the consistency of the activeness of managers and make it easier to predict and assess their performance to improve their performance before getting long-term and short-term.
7. Pay attention to the long and short-term balance.
8. Performance measurement is always based on predetermined organisational goals.

Budgeting Participation

Ginting (2022) explains that central managers can participate in budgeting by being held accountable at lower, middle, and higher levels. Then good communication and interaction will be created, and a sense of responsibility will be created. Some tasks are carried out because they influence budgeting to motivate every individual in the company to try to achieve company goals target. Thus, actualisation can increase well and can have an impact on managerial performance.

Participation in budgeting makes employees work more diligently Melia et al. (2021). This is in line with the explanation of goal setting theory that setting personal goals rather than those set by superiors will produce people who are more active and committed to working towards their goals. Managers who play an important role in the budgeting process will develop positive

attitudes and behaviours because they feel valued, and they will also perform better because they feel responsible for the budgeting process and want to achieve the goals set together.

Budget Evaluation

Kamaliah (2020), a means for controlling budget performance or evaluation. Evaluation of the budget refers to differences or comparisons between the budget used and the predetermined budget so that irregularities can be identified that it is expected to improve managerial performance.

Goal Setting Theory identifies that people choose goals from several choices and are driven to achieve these goals (Haslindah, 2020). In addition, this theory assumes that people are influenced by their goals. Building goals is a determinant of behaviour and has principles of goals (goals) and intentions that show individual achievement in responsibility for their duties and expertise. Evaluation of the budget is a form of control or performance evaluation and measures the extent to which there are differences between the program budget and the actual actions taken. Evaluation is also used to measure the extent to which goals have been achieved.

Public Accountability

In Mauliza's research (2022), public accountability has an important role because it is related to the results and follow-up of the use of the budget, which is expected to provide information regarding the budget allocation and oversight budget. Accountability must also be defined clearly and specifically by those in charge to achieve budget targets, which will improve managerial performance. Every budget management is always related to public accountability because there is a mechanism to convince politicians and government officials about budget implementation actions in the use

of public resources and the performance of their behaviour.

Public accountability is the duty or mandate, responsibility, reporting, presentation, and reporting of all activities and tasks under the scope of the person who gives the trust (Dewi, 2021). This affects managerial performance because government accountability greatly influences the people's trust, who are entitled to know how the government carries out the regional wealth process.

Leadership Style

Leadership style is how a leader influences, directs, motivates, and controls his subordinates in certain ways so that subordinates can complete their work tasks effectively and efficiently (Purwanto, 2006). In practice, leadership style can influence the attitudes and behaviour of subordinates in doing their jobs.

Purwanto (2006) suggests four leadership styles can be applied in different situations and conditions, namely as follows:

1. Leadership style can be used in situations and conditions where employees do not have sufficient experience and where there is complex work.
2. Debriefing, this leadership style can be used in situations and conditions of experienced employees so that, in this case, the leader provides directions on how to do it and when the work must be completed.
3. Support, this leadership style is used in conditions and situations familiar to employees. The techniques required in developing a relationship with a manager. In this case, the manager is more involved in decision-making, listening to the advice given by his employees.
4. Direction, this leadership style can be used in situations and conditions where employees do not have

- sufficient experience and where there is complex work.
5. Debriefing, this leadership style can be used in situations and conditions of experienced employees so that, in this case, the leader provides directions on how to do it and when the work must be completed.
 6. Support, this leadership style is used in conditions and situations familiar to employees. The techniques required in developing a relationship with a manager. In this case, the manager is more involved in decision-making, listening to the advice given by his employees.
 7. Delegation, this leadership style is used in situations and conditions where employees understand their job duties well so that they deserve the delegation of tasks from their leaders.

Framework



Figure 1. Framework

- H1: Participation in budgeting has a positive effect on managerial performance
 H2: Budget evaluation has a positive effect on managerial performance
 H3: Public Accountability has a positive effect on managerial performance
 H4: Leadership style can moderate the effect of budgetary participation on managerial performance

H5: Leadership style can moderate the effect of budget evaluation on managerial performance

H6: Leadership style can moderate public accountability's effect on managerial performance.

MATERIALS & METHODS

This study uses a quantitative approach. The research design used is quantitative descriptive, which in this study emphasises testing theory through measuring variables with numbers and analysing data using Structural Equation Analysis (SEM). The analysis technique was carried out with the help of PLS (Partial Least Square) 3.0 Software.

The population in this study is the SKPD in Padang Lawas. The location of this research is 32 SKPD (Regional Work Unit) in Padang Lawas Regency.

The selection of research samples was carried out using the census method, namely, all SKPD samples, without exception. Respondents used in this study were heads of SKPD, secretaries, heads of planning, and heads and financial staff at each SKPD in Padang Lawas Regency. The researcher assumes that for each SKPD that submits a questionnaire, with a total of 32 SKPDs, 160 respondents will be examined.

This study's data collection methods include interviews, questionnaires, and observation. The method of data analysis in this study is using a Likert scale.

RESULT

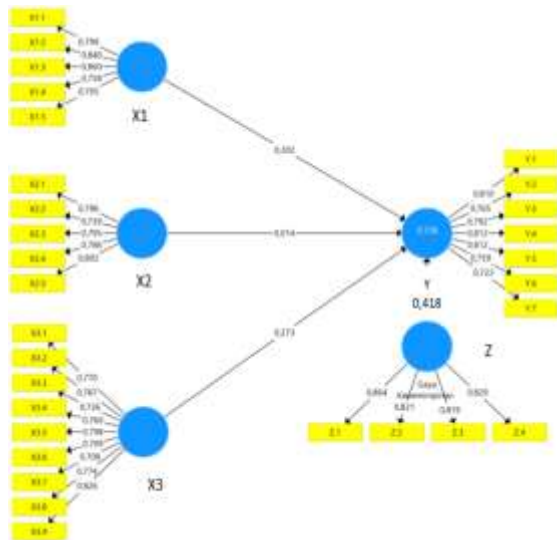
A. Data Quality Testing

1. Convergent Validity Test

Convergent validity is evaluated by determining whether each estimated indicator adequately reflects the characteristics of each idea being measured. If the loading factor value generated by each construct is greater than 0.7, then an indicator shows significant convergent validity.

The figure below illustrates the calculation

of the SEM model using SmartPLS and displays the indicator loading factor for each variable:



The picture above shows that the indicator values for budget participation, budget evaluation, public accountability, leadership style, and managerial performance do not have indicators whose Loading values are smaller than 0.7. So that all indicators on the variables of budgetary participation, budget evaluation, public accountability, leadership style, and managerial performance have a high or good level of validity. So that the indicators on the variables of participation in budget preparation, budget evaluation, public accountability, leadership style, and managerial performance can meet convergent validity.

2. Discriminant Validity Test

Discriminant validity testing is carried out by considering the Cross Loading value. The following are the results of discriminant validity testing in this study.

Table 1. Cross Loading Value

	(X1)	(X2)	(X3)	(Y)	(Z)
X1.1	0,799*	0,256	0,343	0,547	0,474
X1.2	0,840*	0,259	0,441	0,652	0,547
X1.3	0,860*	0,264	0,438	0,634	0,594
X1.4	0,758*	0,234	0,345	0,585	0,627
X1.5	0,705*	0,313	0,363	0,506	0,620
X2.1	0,205	0,786*	0,185	0,275	0,296
X2.2	0,269	0,739*	0,337	0,285	0,307
X2.3	0,325	0,795*	0,288	0,343	0,337
X2.4	0,270	0,786*	0,255	0,260	0,295
X2.5	0,193	0,802*	0,144	0,218	0,247
X3.1	0,317	0,131	0,770*	0,363	0,308
X3.2	0,380	0,259	0,787*	0,439	0,378
X3.3	0,371	0,211	0,736*	0,453	0,399
X3.4	0,287	0,195	0,760*	0,556	0,430
X3.5	0,275	0,268	0,798*	0,534	0,361
X3.6	0,494	0,278	0,709*	0,563	0,480
X3.7	0,420	0,274	0,708*	0,551	0,507
X3.8	0,288	0,118	0,774*	0,388	0,300
X3.9	0,468	0,369	0,826*	0,553	0,547
Y.1	0,665	0,286	0,595	0,810*	0,704
Y.2	0,531	0,301	0,445	0,765*	0,668
Y.3	0,581	0,314	0,511	0,792*	0,692
Y.4	0,605	0,274	0,533	0,812*	0,705
Y.5	0,595	0,241	0,526	0,812*	0,512
Y.6	0,509	0,227	0,511	0,759*	0,459
Y.7	0,545	0,333	0,489	0,723*	0,538
Z.1	0,674	0,345	0,515	0,688	0,864*
Z.2	0,622	0,265	0,460	0,668	0,821*
Z.3	0,506	0,346	0,440	0,653	0,819*
Z.4	0,587	0,328	0,429	0,625	0,829*

Source: Processed Primary Data, (2023)

Discrimination validity can be said to be fulfilled when compared to other variables. The indicator variable itself has the highest Cross Loading rate. The Cross Loading value is owned by all indicators for each research variable, as seen in the table above. So, by looking at the results of cross loading, it can be stated that all the indicators in this study already have good discriminant validity in compiling their respective variables. Apart from looking at the cross-loading value, the AVE value can also be used to see Discriminant validity.

Table 2. Average Variance Extracted (AVE) Results

	Average Variance Extracted (AVE)
Budgeting Participation	0,631
Budget Evaluation	0,611
Public Accountability	0,584
Managerial Performance	0,612
Leadership Style	0,694

Source: Processed Primary Data, (2023)

Based on the table above which shows that the AVE value for each variable of budget participation, budget evaluation, public accountability, leadership style and managerial performance is greater than 0.5.

So, it can be concluded that each variable in this study has good discriminant validity.

3. Composite Reliability Test

Composite Reliability is an indicator that shows how much one can rely on the accuracy of a measuring device. With the provision that if the data has composite reliability > 0.7 , it can be concluded that the indicator has high reliability. The composite reliability indicator block that measures a construct can be evaluated with Internal Consistency and Cronbach's Alpha (Husein, 2015).

Table 3. Composite Reliability Results

	Composite Reliability
Budgeting Participation	0,895
Budget Evaluation	0,887
Public Accountability	0,926
Managerial Performance	0,917
Leadership Style	0,901

Source: Processed Primary Data, (2023)

Based on the data in the table above, it is known that the composite reliability value of all research variables is > 0.7 . These results indicate that each variable meets composite reliability, so it can be concluded that the variables have a high level of reliability.

Table 4. Cronbach's Alpha results

	Cronbach's Alpha
Budgeting Participation	0,852
Budget Evaluation	0,842
Public Accountability	0,911
Managerial Performance	0,894
Leadership Style	0,853

Source: Processed Primary Data, (2023)

If the variable Cronbach Alpha number exceeds 0.7, it can be declared reliable. From the presentation of the data in the

table above, the Cronbach's Alpha value for each research variable is greater than 0.7. So based on these findings, it can be concluded that each research variable is very reliable (has high reliability).

B. Inner Model Analysis

1. Test-Path Coefficient

The Path Coefficient test is used to show how strong the influence or influence of the independent variables is on the dependent variable. While the coefficient of determination (R-Square) measures how much other variables influence the endogenous variables.

Table 5. Path Coefficient Results

No.	Research Variable	Coefficient
1.	Budgeting Participation	0,375
2.	Budget Evaluation	0,063
3.	Public Accountability	0,535

Source: Processed Primary Data, (2023)

Based on the table above, the tests' results show that the effect of public accountability on managerial performance is the one that shows the highest path coefficient value. That is equal to 0.535 (53.5%). Then the effect of budgeting participation on managerial performance shows the second-largest path coefficient value, equal to 0.375 (37.5%). Then the lowest influence is shown by the effect of budget evaluation on managerial performance, which is equal to 0.063 (6.3%).

The findings of this study indicate that participation in budgeting, public accountability, and budget evaluation has a Path Coefficient value with a positive number (value). This shows that the greater the Path Coefficient or the independent variable on the dependent variable, the stronger the influence of the independent variable on the dependent variable. Meanwhile, the Path Coefficient value has a negative value indicating otherwise.

2. R – Square test

Coefficient determination (R-Square) measures how much other variables influence the endogenous variables.

Table 6. R – Square Test Results

	R Square	R Square Adjusted
Managerial Performance	0,738	0,731

Source: Processed Primary Data, (2023)

In the table above, the results of testing the R-Square value show that the test results shown for the R-Square value are 0.738. The acquisition of this value explains that the percentage of managerial performance in the Padang Lawas Regency SKPD can be explained by the independent variable or the independent variable of 0.738 (73.8%). At the same time, the other 26.2% is explained by other variables not used in this study.

3. Hypothesis Test

Hypothesis testing in this study was carried out by looking at the P-Values of the values of each independent variable. With the provision that if the P-Values are less than 0.05, it can be concluded that the research hypothesis is considered accepted. The following are the findings from the research premise.

Table 7. Hypothesis Testing Results

Hipotesis	Path	P Values	Result
1.	Public Accountability → Managerial Performance	0,000	Ha Accepted
2.	Budget Evaluation → Managerial Performance	0,178	Ha Rejected
3.	Budgeting Participation → Managerial Performance	0,000	Ha Accepted

Source: Processed Primary Data, (2023)

4. Moderating Test (Interaction Test)

Table 8. Moderating Test Results

No	Path	P- Values	Result
4.	Moderating Effect 1 -> Managerial Performance	0,082	Ha Rejected
5.	Moderating Effect 2 -> Managerial Performance	0,029	Ha Accepted
6.	Moderating Effect 3 -> Managerial Performance	0,005	Ha Accepted

Source: Processed Primary Data, (2023)

Based on the table test results above, it shows that of the 3 hypotheses proposed related to the Moderation variable, only two are accepted. X1*Z, the interaction between budgeting participation and leadership style, has a P-Value of 0.082 > 0.05, so it can be concluded that leadership style cannot moderate the relationship between budgeting participation and managerial performance. X2*Z, the interaction between budget evaluation and leadership style, has a P-Value of 0.029 < 0.05, so it can be concluded that leadership style can moderate the relationship between budget evaluation and managerial performance. X3*Z, the interaction between public accountability and leadership style, has a P-Value of 0.005 < 0.05, so it can be concluded that leadership style can moderate the relationship between public accountability and managerial performance.

CONCLUSION

Based on the results of this study, the following conclusions can be drawn:

1. Participation in budgeting has a positive and significant influence on managerial performance in SKPD Padang Lawas Regency.
2. Budget evaluation does not positively and significantly affect managerial performance in the Padang Lawas Regency SKPD.
3. Public accountability positively and significantly influences managerial performance in SKPD Padang Lawas Regency.
4. Leadership style cannot moderate the effect of budgetary participation on managerial performance in SKPD Padang Lawas Regency.
5. Leadership style can moderate the budget evaluation of managerial performance in the Padang Lawas Regency SKPD.
6. Leadership style can moderate public accountability's influence on managerial performance in SKPD Padang Lawas Regency.

RESEARCH LIMITATIONS

In this study, there are several limitations as follows:

1. In this study, the population used was limited to SKPD in Padang Lawas Regency, so this study could not be generalised to all other research objects that were different from the objects discussed in this study
2. This study's factors affecting managerial performance consist of 3 variables: budgetary participation, budget evaluation and public accountability. At the same time, many factors can still affect managerial performance.
3. Limitations in the use of questionnaires, namely sometimes the answers given by the sample do not show the actual situation,
4. The data collection method in this study uses a questionnaire so that it can cause differences in perceptions between respondents and researchers.

SUGGESTION

Based on the results of the research and discussion, the researcher provides the following suggestions:

1. Based on the study's results, it is known that the budget evaluation has no significant effect on managerial performance in SKPD Padang Lawas Regency. Therefore, it is hoped that the leadership of each relevant agency can provide more explanation regarding budget targets with clearer, specific and easy-to-understand information to those in charge of their preparation and implementation to improve the managerial performance of the parties involved in preparing the budget and when budget execution.
2. It is hoped that further research will be able to return to conducting research using factors that influence managerial performance both as independent variables and

moderating, mediating, and intervening variables in SKPD Padang Lawas Regency and SKPD in other areas. Further research will provide insight and an overview of other factors that can affect managerial performance so that the managerial performance of SKPD Padang Lawas Regency or other regions can increase. As for further research, the following variables can be used: clarity of budget targets, decentralisation, organisational commitment, organisational culture, human resources, etc.

Declaration by Authors

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