

# The Effects of Participation in Budget Arrangement and Authority Delegation on Managerial Performance with Work Motivation as a Moderating Variable in the Government of Serdang Bedagai Regency

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## ABSTRACT

The purpose of this study was to analyze the participation in budget arrangement and authority delegation on managerial performance with motivation as a moderating variable in the Government of Serdang Bedagai Regency simultaneously and partially. This study used the variable of work motivation as a moderating variable. This type of research was quantitative with associative approach causality. This study was conducted by a census method by distributing questionnaires to OPD Government of Serdang Bedagai Regency. The population was 47 participants. Sample was determined through saturated samples (census). Data were analyzed by using linear regression analysis and residual test. The results of this study showed that the participation in budget arrangement and authority delegation simultaneously had a significant effect on managerial performance. Partially the participation in budget arrangement and authority delegation had a significant positive effect on managerial performance in the Government of Serdang Bedagai Regency.

**Keywords:** Participation in Budget Arrangement, Authority Delegation, Work Motivation and Managerial Performance

## INTRODUCTION

Local government organizations are institutions that run the wheels of government whose source of legitimacy comes from the community. Therefore, the trust given by the community to the government organizer must be balanced with good performance, so that the service can be improved effectively and touched on the community. According to Indra (2006), performance is a picture of the achievement of an activity's implementation, program, and wisdom in realizing the goals, objectives, mission and vision of the organization. In general, performance is an achievement achieved by the organization within a certain period. The size of an

organization's performance is very important, for future evaluation and planning. Several types of information used in the control are prepared in order to ensure that the work done has been done effectively and efficiently. Thereby measuring performance not only financial information but also non financial information.

Budgeting is crucial because ineffective and not performance-oriented budgets can thwart the plans that have been developed. Budget is a managerial plan of action to facilitate the achievement of organizational goals. (Haryanto *et al.*, 2007). Public sector budgets have several major functions, namely as planning tools,

control tools, fiscal policy tools, political tools, coordination and communication tools, performance appraisal tools, motivational tools, and public space creation tools.

The use of the budget can be used as a tool to delegate the authority of superiors to subordinates. The use of the budget itself will bring about different dimensions of people's activity behavior in terms of control, performance evaluation, and coordination. The use of the budget can be implemented properly if the budget set fits the suitability of the delegation of superior authority to subordinates. The use of budget will be in accordance with the target if the budget drafting process made in accordance with the needs of subordinates.

Budgeting motivates managers to develop direction for the organization, forecasts difficulties, and develops future policy, on the other hand that the budgeting process is an important and complex activity, because the budget has the potential functional and dysfunctional impact on attitudes and behaviors of members of the organization while ways to prevent the impact of dysfunctional budgets, subordinates should be given the opportunity to participate in the budgeting process.

Budgeting is a different process between the private sector and the government sector, including local government. In the private sector, budgets are part of the secret of a publicly closed company, but on the contrary the government sector or the budget public should be informed to the public to be criticized and discussed in order to gain input. Public sector budgeting is an instrument of accountability for the management of public funds and the implementation of programs financed from public money (Mardiasmo, 2005). Budgets are used as work guidelines so that the drafting process requires a good budget organization, the right approach, as well as budget calculation models (simulations) that can improve performance across all levels

of management within the organization. The process of budgeting can be done with several approaches, namely top down, bottom up and participation (Ramadhani & Nasution, 2009).

Research conducted by Govindarajan (1986), and Indriantoro (1993) found a positive influence of participation in the budgeting process which is a managerial approach to managerial behavior and performance. While research conducted by Milani (1975), Brownell and Hirst (1986), the results of their research stated that the relationship is not significant between the preparation of budget toward behavior and managerial performance.

Furthermore, one important factor that affects performance in the organization is motivation. Motivation is the driving force that gives rise to a boost. This motivation is expected every individual employees willing to work hard and enthusiastic to achieve high performance. Due to the high motivation of work is expected the managers have a serious high enough when participating in determining organizational goals. This was in accordance with research conducted by Andina (2013) states that motivation, compensation, job relevant information significant effect on managerial performance in Local Government Bondowoso District. In contrast, research conducted by Tiurlina (2012) stated that partially motivation had no significant effect on the performance of secretariat staff of DPRD in Tapanuli Tengah Regency.

Motivation is an encouragement of individuals and groups for a person to behave in a certain way to achieve the expected goals. Motivation arises from a strength or potential that exists within a person that can be developed alone or developed by the environment from outside that can affect the results of its performance either positively or negatively depending on the situation and conditions faced by the person concerned. Motivation that arises on the basis of the self sending a person is willing to mobilize all his abilities in the

form of skills and skills, energy and also time to organize various activities that become obligations and responsibilities in order to achieve goals and organizational goals that have been predetermined. Motivation that arises in any manager will encourage managers to play an active role or participate in planning activities either as a plan, implementer or evaluation of the proposed plan or budget.

Delegation of authority and decentralization is one of the foundations that must exist within the organization. Authority delegation is granting authority by higher manager to lower manager to perform a job with explicit authorization from authority manager when the authority is exercised (Mulyadi & setyawan, 2000).

Galbraith (1973) explained that decentralized organizational structures are required in increasingly complex administrative conditions, tasks and responsibilities, which in turn require the distribution of authority to lower

management. The delegation of decentralization authority is necessary because in a decentralized structure managers or subordinates are given greater authority and responsibility in decision making. This is supported by his research Gul *et al.* (1995), that budgetary participation on performance will have a positive effect in organizations whose delegation of authority is decentralized. While Wijayanti's (2002) study showed that delegation of authority with decentralized structures has no effect on the relationship between participation in budgeting and managerial performance and Marani and Supomo (2003) found that decentralization can not affect the relationship of budgetary participation with managerial performance. The responsibility for delegating from top management to lower levels of management will lead to greater consequences of lower managerial responsibility for the execution of decisions made.

**Table. 1.1 Relationship with Variables Used**

No	Name of Researcher	Independendent Variabel			Moderating Variabel	
		Participation in Budget Arrangement	Authority Delegation	Motivation	Motivation	Leadership Style
1.	Galih Wicaksono (2016)	(+) Sig	-	-	-	-
2.	Yoyon Moheri <i>et al.</i> (2015)	(+) Sig	-	-	-	-
3.	Asrin (2015)	(+) Sig	(+) Sig	(-) Not Sig	-	-
4.	Hikmah (2015)	(+) Sig	-	-	(+) Sig	(+) Sig
5.	Dewi Agustina (2011)	(+) Sig	-	-	(+) Sig	(+) Sig

Based on the preliminary survey, it is found that the problems that exist in the public sector institutions are the regional and technical agencies of Serdang Bedagai Regency are as follows:

1. Lack of staff participation in budget arrangement so that the expected results are not maximum.
2. The allocation of budget received is not in accordance with the planning, due to the limited ability of the budget available for financing, Lack of attention of the leadership that encourages middle management so that to meet organizational goals less than the maximum that is not the appreciation

and sanctions firmly leadership against subordinates, bureaucracy regulation governing the employees so that organizational goals are not achieved.

3. Inadequate delegation of authority to middle management so as to reduce the middle management space more creative, innovative and active in the selection and transfer of staff in accordance with the skill or skill of staff, the allocation of budget and top management decisions that are not in accordance with the needs so that less results and benefits to the organization.

## LITERATURE REVIEW

### Goal Setting Theory

Goal Setting Theory states that individual behavior is governed by one's ideas and intentions. Goals can be viewed as goals or levels of work to be achieved by individuals. If an individual is committed to achieving his goals, then this will affect his/her actions and influence his/her own performance. This theory also explains that challenging goal determination (difficult) and measurable results can improve work performance, followed by skills and work skills. Based on the above description, it is assumed that in order to achieve optimum performance there must be suitability of individual and organizational goals. By using goal setting theory approach, good employee performance in conducting public service is identified as its purpose.

### Contingency Theory (Supporting Theory)

This contingency theory identifies the optimum forms of organizational control under different operating conditions and tries to explain how the organization's operating control procedures are. The contingent approach to management accounting is based on the premise that no universal control system is always appropriate to apply to any organization, but it depends on the conditions or circumstances that exist within the organization.

### Participation in Budget Arrangement

Participation is the involvement of individuals who are mentally and emotionally in a group situation for the achievement of common goals and shared responsibilities. Participation given by the individual is not only physical activity but also the psychological side, that is how much influence is considered to have someone in decision making (Wiryoono & Raharjo, 2007).

### Authority Delegation

Authority delegation is granting authority by higher manager to lower manager to perform a job with explicit authorization from authority manager when

the authority is exercised (Mulyadi & Setyawan, 2000).

### Managerial Performance

Managerial performance is a measure of the success of managers at the Regional Office and Regional Technical Institute in achieving its objectives. According to Mahoney *et al.* (1963) performance (performance) work that can be achieved by a person or groups of people within an organization, subject to authority and responsibility respectively, in order to achieve organizational goals.

### Motivation

Motivation or encouragement is a motivator that can encourage a person to do something of an impulse or a motivator is the motion of the heart (soul) or body to act or act or something against a human being doing something to achieve his wish or purpose (Mohyi, 1996).

## MATERIALS AND METHODS

### Method of Collecting Data

This type of study was a causality research, aimed to find out the effects of independent variables to dependent variables. This study would examine the effects of participation in budgeting arrangement and authority delegation on managerial performance with work motivation as a moderating variable in the Government of SerdangBedagai Regency. This study was conducted in the Government of SerdangBedagai Regency, which amounted to 47 (forty seven) OPD. Sampling used the census method, *i.e* the total population was a sample of research. The primary data were applied in this research. Those data were obtained by field surveys using all original data collection methods.

### Data Analysis Method

The data analysis method was a multiple regression analysis. Multiple regression equation model used to test the hypothesis was:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Where:

- Y = Managerial Performance
- X1 = Participation in Budget Arrangement
- X2 = Authority Delegation in Budget Arrangement
- $\beta_1$  = Coefficient of Participation in Budget Arrangement
- $\beta_2$  = Coefficient of Authority Delegation In Budget Arrangement
- a = Constants
- e = Error

### Residual Test (Moderating)

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots\dots\dots (1)$$
$$|e| = \alpha + \beta_3 Y \dots\dots\dots (2)$$

Which:

- Z = Work Motivation
- $\alpha$  = Constants
- $\beta_1$  = Coefficient of Participation in Budget Arrangement
- $\beta_2$  = Coefficient of Authority Delegation In Budget Arrangement
- X<sub>1</sub> = Participation in Budget Arrangement
- X<sub>2</sub> = Authority Delegation In Budget Arrangement
- Y = Managerial Performance
- |e| = Absolute Residual
- e = Error

To perform hypothesis testing with multiple regression analysis, then testing the classical assumption test needs to be done. Classic assumption tests include normality test, multicollinearity test, and heteroscedasticity test. (1) Normality can be tested by statistical test using the Jarque-Bera (J-B) test. In this study, the probability level used  $\alpha = 0.05$ , the data is suggested to have been normally distributed when the significance value is greater than 0.05. (2) Multicollinearity is tested using correlation value approach if independent variable is correlation quite high, that is above 0.8, then this is an indication of multicollinearity (3) heteroscedasticity test done with Glejser test where if all probability value ( $p$ )  $< 0.05$ , which means symptoms of

heteroscedasticity. Conversely, if all Prob ( $p$  values  $> 0.05$ , which means no symptoms of heteroscedasticity. (4) Test autocorrelation by using Durbin-Watson test. The statistical value of the Durbin-Watson test ranges between 0 and 4. The statistical value of the Durbin-Watson test that is smaller than 1 or greater than 3 indicates an autocorrelation problem.

Hypothesis testing is done through the (1) test of coefficient of determination (Adjusted  $R^2$ ), where the value of coefficient of determination is between 0 (zero) and 1 (one) which means value which close to one mean independent variables give almost all information needed to predict dependent variable. (2) statistical test F (Simultaneous Significance Test) where if significant value  $< 0.05$  then  $H_a$  was accepted and  $H_0$  was rejected, and (3) statistical test t (Partial Significance Test) where if  $t_{value} > t_{table}$  or Sig value.  $< 0.05$ , then  $H_a$  was accepted.

## RESULTS

### Normality test

The result of normality data test on the variable of participation in budget arrangement and authority delegation obtained by normal test result with One-Sample Kolmogorov-Smirnov Test found that data had been distributed with normal as evidenced by Asymp number. Sig. (2-tailed) = 0.780 greater than 0.05.

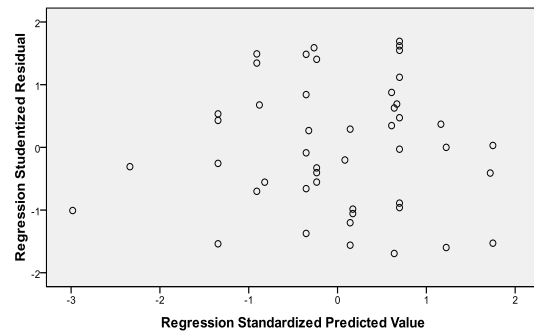
### Multicollinearity Test

The result of multicollinearity test aims to test the influence of independent variable on dependent variable. Tests using VIF and Tolerance indicate that no Tolerance value is less than 0.10 and no VIF value is more than 10. Thus it can be concluded that there is no multicollinearity in the regression model. This means that both variables have a good regression model of the whole data.

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether in one regression model there is a residual variance inequality from one observation to another. From the SPSS

Output image (Scatterplott) that there is no clear pattern, and the spots spread above and below the number 0 on the Y axis, the multiple regression model does not contain Heteroscedasticity.



Results of testing the first hypothesis between variables:

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.147	.474		.310	.758		
	Participation in Budget Arrangement (X <sub>1</sub> )	.678	.124	.584	5.454	.000	.776	1.289
	Authority Delegation (X <sub>2</sub> )	.280	.097	.309	2.883	.006	.776	1.289

a. Dependent Variable: Managerial Performance (Y)

The test results of multiple linear regression model in this study are as follows:

$$Y = 0.147 + 0.678 X_1 + 0.280 X_2$$

Where:

Y = Managerial Performance

X<sub>1</sub> = Participation in Budget Arrangement

X<sub>2</sub> = Authority Delegation

### Coefficient of Determination (Adjusted R<sup>2</sup>)

The test results showed the value of coefficient of determination with Adjusted R Square value of 0,590 means variability of dependent variable which can be explained by variability of independent variable only equal to 60,8%. So the model is good enough. While the remaining 39.2% is explained by other variables outside the model summarized in the error.

### Test Statistic F (Simultaneous Test)

The result of F statistic test with the value of F-test is 34.124 and the value of P Value (sig) 0.000 is less than 0.05, it means that all independent variables (participation in budget arrangement and authority delegation) simultaneously influenced the dependent variable of managerial performance in the Government of Serdang Bedagai Regency at significance level of  $\alpha = 5\%$ .

### Test Statistic t (Partial Test)

The result of statistic test t showed that the regression coefficient value of the variable of participation in the preparation

of budget is 5,454. The value of this regression coefficient had a significant positive effect at the 0.05 significance level with P-value of 0.000 smaller than 0.05. The result of this test was interpreting that the variable of participation in budget arrangement had a positive effect on the managerial performance or in other words H<sub>1</sub> was rejected, it means the partial participation in budget arrangement had an effect on the performance management in Serdang Bedagai Regency at significance level of  $\alpha = 5\%$ .

Furthermore, the regression coefficient value of the assignment variable was 2.883. The value of regression coefficient had a significant positive effect at the significance level of 0.05 with p-value of 0.006 smaller than 0.05. The results of this test interpreted the variable of authority delegation had a positive effect on managerial performance or in other words H<sub>2</sub> was accepted, meaning the authority delegation partially had a significant effect on managerial performance in the

Government of Serdang Bedagai Regency at significance level of  $\alpha = 5\%$ .

### Residual Test Results

#### Test of Motivational Significance in Moderating the Effect of Participation in Budget Arrangement on Managerial Performance

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.249	.184		1.352	.183
	Managerial Performance (Y)	-.035	.045	-.115	-.778	.441

a. Dependent Variable: abs\_res\_X1Z\_moderation

In the moderation test with the residual test approach, a variable is said to moderate the independent variable if the regression coefficient of the dependent variable is negative and significant (Ghozali, 2013). Note that the coefficient value of managerial performance is -0.035, that is negative but not significant of Sig 0,441 > 0,05. This means that the motivation is not significant in moderating the effect of participation in budget arrangement on managerial performance.

#### Test of Motivational Significance in Moderating the Effect of Authority Delegation on Managerial Performance

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.326	.202		1.617	.113
	Managerial Performance (Y)	-.049	.050	-.145	-.983	.331

a. Dependent Variable: abs\_res\_X2Z\_moderation

Based on Table 5.20, the following residual moderation equations are obtained.

$$Z = 2,804 + 0,289 X1$$

$$|e| = 0.326 - 0.049 Y + e$$

In the moderation test with the residual test approach, a variable is said to moderate the independent variable if the regression coefficient of the dependent variable is negative and significant (Ghozali, 2013). Note that the coefficient value of managerial performance is -0.049, which is negative but not significant Sig 0.331 > 0.05. This means that the motivation is not significant in moderating the effect of authority delegation on managerial performance.

## DISCUSSION

### The Effect of Participation in Budget Arrangement on Managerial Performance in the Government of Serdang Bedagai Regency

The results of the participation in budget arrangement test on managerial performance in the Government of Serdang Bedagai Regency showed that the participation in budget arrangement had a significant positive effect on managerial

performance in the Government of Serdang Bedagai Regency. Based on the perception of respondents agreed that with all relevant leaders participating in the participation in budget arrangement will indicate in improving the performance of Serdang Bedagai Governmental Regency.

Based on the respondents' answers to the budgeting participation indicator, it can be seen that most SKPD contribute in the preparation of the budget, describe well the activities to be done as well as provide opinions or suggestions when the budget is being prepared. A small percentage of respondents said they disagreed in describing well the activities to be done and providing opinions or suggestions when the budget is being prepared

Positive influence in this case can be interpreted that the more active involvement of budget users in the preparation of the budget the higher the managerial performance. The influence of participation in budget arrangement on managerial performance in the Government of Serdang Bedagai Regency affected significantly also predicted because in the framework of

budgeting, all budget users are included so that in the process of compilation it can be known how the budget disbursement is absorbed and not absorbed from the previous year so that the realistic budget can close to the actual state of the budget history that has been issued for the previous year. The results of this hypothesis testing were consistent with Galih Wicaksono's (2016), Dewi Agustina (2011), Asrin (2015), Hikmah (2015) study which found that participation in budget arrangement had a significant positive effect on managerial performance.

### **The Effect of Authority Delegation on Managerial Performance in the Government of Serdang Bedagai Regency**

The results of the authority delegation tests on managerial performance in the Government of Serdang Bedagai Regency showed that the authority delegation had a significant positive effect on managerial performance in the Government of Serdang Bedagai Regency. Based on the perception of respondents agreed that with all leaders always provided tasks and job description, authority and responsibility in the framework of completion of related work. Giving responsibility for the authority given indicates that the Government of Serdang Bedagai Regency has been able to run the wheels of government organizations well that will culminate in improving the performance of Serdang Bedagai Governmental Regency.

Based on the respondents' answers to the authority delegation indicator, it can be seen that SKPD leadership always gives assignment, job description, authority and responsibility in the framework of completion of related work. A small number of respondents answered neutrally that it should be the task, job description, authority and responsibility given to subordinates so that the expected goals can be measured properly.

Positive influence in this case can mean that the more there is clear authority delegation hence the higher managerial

performance. The influence of devolution on managerial performance of Government of Bedugan District significantly influenced was also predicted because in order to create a good working process, the leaders must be able to give a sense of responsibility to their subordinates by giving authority that can be safeguarded to them in order to create a good coordination path and will have an impact on managerial performance which is good anyway. Therefore, the authority given by the leadership should be implemented as well as possible so that the institutional and governmental organization objectives in serving the people can be achieved and will have an impact on performance improvement for the next year. The results of this hypothesis testing were in line with Asrin's (2015) study, which found that participation in budget arrangement, motivation, and devolved powers had a positive effect on managerial performance.

### **Work Motivation Moderated the Relationship between Participation in Budget Arrangement with Managerial Performance in the Government of Serdang Bedagai Regency**

The test results showed that work motivation could not moderate the relationship between participation in budget arrangement with managerial performance in the Government of Serdang Bedagai Regency. This is because there are still some respondents who do not agree with the indicators of activities that should be done when the local government apparatus in the preparation of the budget. Another factor that is suspected as the cause of not moderating the participation of budget formulation on managerial performance is the characteristic of respondents based on the age of almost the majority of less than 40 years of 20.21%. The age of less than 40 years is considered not to have adequate experience. Other causes are expected to be differences in location and time of study as well as perceptions of respondents. The results of this study were in line with the research of Galih Wicaksono (2016), Dewi Agustina (2011), Asrin (2015), Hikmah



(2015), Ni Putu Mia et al. (2015), Wigati Sulistyorini (2010) and Yoyon Moheri et al. suggested that participation in budget arrangement had a positive and significant impact on managerial performance.

### **Work Motivation Moderate the Relationship between the Authority Delegation With Managerial Performance in the Government of Serdang Bedagai Regency**

The test results showed that the work motivation could not moderate the relationship between the authority delegation with managerial performance in the Government of Serdang Bedagai Regency. This is because there are still some respondents who declare neutral with the indicators SKPD leaders always provide tasks and job descriptions, authorize, give responsibility and strive for in the preparation of fixed budget on the rules. Another factor that is suspected as the cause of not moderating the authority delegation on managerial performance is the characteristic of respondents based on the term of office < of 10 years of 44.68%. A tenure of less than 10 years is considered not to have sufficient experience to be granted authority and responsibility. Other causes are expected to be differences in location and time of study as well as perceptions of respondents.

The results of this study were in line with Asrin (2015), which found that the participation in budget arrangement, motivation, and authority delegation had a positive effect on managerial performance.

### **CONCLUSION**

The results of the study and discussion provided the following conclusions as follows:

1. Participation in budget arrangement and authority delegation simultaneously had an effect on managerial performance in the Government of Serdang Bedagai Regency.
2. Participation in budget arrangement had a significant positive effect on managerial performance in the

Government of Serdang Bedagai Regency. The more active the involvement of budget users in the preparation of the budget, the higher the managerial performance is.

3. Authority delegation had a significant positive effect on managerial performance in the Government of Serdang Bedagai Regency means that the more clear authority delegation, the higher the managerial performance is.
4. Work motivation could not moderate the relationship between the participation in budget arrangement, authority delegation with managerial performance in the Government of Serdang Bedagai Regency.

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