

The Influence of Budgeting Participation, Budget Target Clarity, Professionalism on Managerial Performance of Medan Local Work Unit

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ABSTRACT

The objective of the research was to find out and to analyze the influence of Participation in Budget Preparation, Budget Target Clarity, and Professionalism partially on Managerial Performance in the SKPDs (Regional Work Units) of Medan Municipality. The research used causal method, and the objects of the research were all SKPDs in Medan. Primary data were gathered by distributing questionnaires to 56 SKPDs, using quantitative approach and analyzed by using SEM model. The result of the research showed that, partially, budget target clarity and professionalism had positive and significant influence on managerial performance in the SKPDs of Medan Municipality, while participation in Budget Preparation had positive but insignificant influence on Managerial Performance in the SKPDs of Medan Municipality.

Keywords: *Managerial Performance, Participation in Budget Preparation, Budget Target Clarity, Professionalism*

INTRODUCTION

The current performance of the government is often in the public spotlight. People who received services from government agencies began to question the government's performance in carrying out their duties as public servants. The government is required to provide good service to the community by improving performance, along with the increase in the budget managed by the government every year. At present the government is trying to implement good governance with the aim of better governance so that people can feel better services as well. Since the demands of reform in all fields were rolled out in 1997, the implementation of Good Governance began to become a demand of the Indonesian people. Eradication of corruption, collusion and nepotism (KKN) and the demand for more decentralized

regional autonomy were demands for reform at that time. The enthusiasm for reforming the implementation of the political, social, social and economic wheel systems has created challenges and demands for current governance. One of the reform agendas is the existence of financial decentralization and regional autonomy, which refers to Law No. 32 and 33 of 2004 concerning Balance between Central and Regional Finance.

The implementation of regional autonomy is based on broad, real and responsible autonomy. The implementation of broad and intact regional autonomy is placed in the district / city area while provincial autonomy is limited autonomy. Regional autonomy provides an opportunity for local governments to explore the natural potential and economic potential that they have and to make equitable development

through priority programs, which are prepared through active participation from responsible stakeholders in budgeting. With the issuance of this regulation, regions have the right to regulate their own areas including financial management fully managed by the regional government but still controlled by the central government and the Act. One of the objectives of regional autonomy is to increase the better public services.

The performance of the regional government must be measured so that it is known how the regional governments carry out their responsibilities. The purpose of this performance measurement is to help improve government performance, be used to allocate resources and make decisions, and realize public accountability and improve institutional communication. Performance measurement can be done by measuring financial performance or non-financial performance. To measure financial performance can be done by looking at the financial statements of local governments that make each end of the period, while to measure non-financial performance can be done by assessing the extent to which local governments can achieve what has been targeted in the task of service to the community.

The role of the Regional Work Unit (SKPD) has become very important now, especially since the issuance of Law No. 17 of 2003 which requires that APBD must be prepared based on work performance, so that in submitting RKA-SKPD (Budget Work Plan), SKPD is required to make RKA properly, effectively, economically, and efficiently. The Regional Budget in its implementation underwent a fairly fundamental change which was performance-oriented after the issuance of Permendagri No. 13 of 2006 concerning Guidelines for Regional Financial Management which have been changed to Permendagri No. 21 of 2011 concerning the second amendment to Permendagri No. 13 of 2006, regional governments are required to prepare a performance-based Regional

Revenue and Expenditure Budget (APBD), namely the APBD, which must be formulated through a participatory budget model. With the performance-based APBD model, the structure of the power (authority) of APBD compilation does not only depend on the Regional Head (the previous model is centralized), it must even be based on lower authority (decentralized authority), the heads of Agency, Office, Office, and units others.

Anwar (2010), said that performance is an illustration of the achievement of an activity or program or policy activity in realizing the goals, objectives, mission, and vision of an organization. Managerial performance in an SKPD is a description of the level of achievement of the goals or objectives to be achieved as an achievement of the vision, mission, and strategy of local government agencies that indicate the level of success and failure of the implementers of activities in accordance with the main tasks and functions of government officials. Mardiasmo (2009) mentions that the measurement of public sector performance is carried out to fulfill three purposes namely first, to help improve government performance that focuses on work unit goals and objectives, second, allocate resources and make decisions and third to realize public accountability and improve institutional communication Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic plan of an organization (Mardiasmo, 2002). Managerial performance is how effective and efficient managers have worked to achieve organizational goals (Stoner, 1992). Managerial performance is the result of an effective process of managerial activity, starting from the process of planning, implementation, administration, accountability to coaching and supervision (Tarigan, 2014). The budget is one of the important components in corporate planning, which contains a plan of activities

in the future and indicates activities to achieve these objectives. Budgeting is a fairly complicated process in public sector organizations, including local governments. This is different from budgeting in the private sector.

In the private sector the budget is part of company secrets that are closed to the public, but on the contrary in the public sector the budget must be informed to the public to be criticized and discussed for input. Public sector budgets are instruments of accountability for the management of public funds and the implementation of programs funded by public space (Mardiasmo, 2009). Public sector budgeting is related in the process of determining the amount of fund allocation for each program and activity in monetary units. Budgeting is very important because a budget that is not effective and not performance oriented will be able to derail the plans that have been prepared. Budget is a managerial plan of action to facilitate the achievement of organizational goals. (Haryanto et al., 2007) Public sector budgets have several main functions, namely as planning tools, control tools, fiscal policy tools, political tools, coordination and communication tools, performance assessment tools, motivational tools, and public space creation tools.

This research is focused on the above issues that have not been resolved, because it can affect the performance of Regional Offices and Regional Technical Institutions. The results of the study with samples of profit-oriented companies are likely to show different results if applied to the public sector (Technical Services and Institutions) oriented not looking for profit Based on the phenomena and inconsistencies of previous researchers indicate the possibility of other variables that are influential, the researchers are motivated to conduct further research on performance-based budgets with the title "The Effect of Budgeting, Intentional Budgetary Goals and Professionalism on

SKPD Managerial Performance in Medan City Government. Based on the background and the problems that have been stated before, the purpose of this study are: 1. To determine the effect of budgeting participation on SKPD managerial performance both partially, 2. To determine the effect of budget target clarity on SKPD managerial performance both partially, 3. To determine the effect of professionalism on SKPD managerial performance both partially.

LITERATURE REVIEW

Agency Theory

Agency theory is the grand theory in this research, the public or public who are in a principal position have the right to assess and evaluate the financial performance of the local government in order to be able to provide services and welfare to the community. Local governments that have been given the authority to manage the budget of the community through payment of regional taxes and retributions are required to become agents who are able to meet the expectations and interests of the community. These two sides of different interests often cause conflict, the public is often dissatisfied with the results of the performance carried out by the local government while the regional government as an agent is more concerned with its own welfare, so regulations are needed to regulate these differences of interests. Jansen and Meckling in Santoso and Joni (2012). Hendriksen (2005) and Scott (2003) can illustrate that people's relations with the government can be said to be agency relationships, namely relationships that arise because of the contracts established by the people (as principals) who use the government (as agents) to provide services that are of interest people. To oversee government behavior and harmonize the goals of the people and the government, the people oblige the government to account for the management of resources entrusted to the government through periodic financial reporting mechanisms. Through financial

statements which are the responsibility of the government, the people through the legislature can measure, assess and monitor government performance, to what extent the government has acted to improve people's welfare.

Goal Setting Theory

Goal setting theory is one part of the motivational theory put forward by Edwin Locke in 1978. Goal setting theory is based on evidence that assumes that the target (ideas of the future; desired conditions) plays an important role in acting. The goal setting theory is that individual models want to have goals, choose goals and become motivated to achieve goals. According to this theory one of the characteristics of behavior that has a commonly observed goal is that the behavior continues until the behavior reaches its completion, once a person starts something (such as a job, a new project), he continues to urge until the goal is reached. Goal setting theory explains the relationship between goals set with work performance (performance). The basic concept of this theory is that someone who understands the purpose (what is expected by the organization to him) will affect his work behavior. This theory also states that individual behavior is governed by ideas (thoughts) and one's intentions. Goals can be seen as goals or levels of work that individuals want to achieve. If an individual is committed to achieving his goals, then this will affect his actions and affect the concentration of his performance. This theory also explains that setting goals that are challenging (difficult) and measurable results will be able to improve work participation (performance), which is followed by the ability and work skills. Based on the description above, it is assumed that to achieve optimal performance there must be conformity to individual and organizational goals. By using the goal setting theory approach, good employee performance in organizing public services is identified as its goal.

Managerial Performance

Syafrial (2009) suggests that performance is an achievement or level of success achieved by an individual or an organization in carrying out activities in a certain period. Furthermore, Handoko (1996) explains managerial performance is one of the factors that can be used to improve organizational effectiveness. Performance will be said to be effective if the subordinates have the opportunity to get involved or participate in the budgeting process. SKPD managerial performance is a description of the level of achievement of goals or objectives as a description of the vision, mission and strategy of local government agencies that identify the level of success or failure in the implementation of activities in accordance with the main tasks and functions of the agency apparatus. Managerial performance is the level of ability, the skills of a manager in carrying out management activities which include planning, coordination, investigation, regulation, negotiation, representation, supervision and evaluation, and Mahoney et.al, (1993) said The definition of managerial performance is the performance of individual organizational members in managerial activities such as; planning, investigation, coordination, staff arrangements, negotiation and representation.

Anwar (2010), states that managerial performance is a process of planning, organizing, implementing and controlling performance achievement and is communicated continuously by leaders to employees, directly between employees and their superiors. In government organizations, the performance of local government can be known through achievement results (output) of the implementation of the budget, In achieving the target of improvement in a managerial performance, considerations are needed for factors that can affect the problem. This is important as a starting point for implementing a concept in an effort to improve performance. managerial based on management functions as follows:

1. Planning

Includes the selection of strategies, policies, programs, and procedures to achieve organizational goals. All levels of management in the organizational structure plan both the lower, middle, and upper level managers.

2. Investigation

Reports from each manager at the center of responsibility he leads explain the performance of the manager in question. To compile the report, the manager carries out one of the functions of management, namely investigation. In this case the management is tasked with collecting and delivering information for records, reports, accounts, measuring results, determining inventory and analyzing work.

3. Coordination

Every managerial function is the coordinator. Needs will synchronize individual actions arising from differences in opinions regarding how group ideals can be achieved or how individual or group goals are combined. This coordination is usually done by exchanging information with other parts of the organization to link and adjust the program, notify other departments and connect with other managers.

4. Evaluation

Evaluation is one of the main functions of management that is used to assess and measure proposals, performance, appraisal of employees, assessment of results, assessment of financial statements and product inspection funds.

5. Supervision

Supervision includes directing, leading, and developing subordinates, guiding, training, giving assignments, and handling complaints.

6. Staffing (staffing)

Staff structuring is one process that consists of job specifications (job description), power movements, specifications of workers, selection and organization compilers to prepare and

train employees to carry out their work properly.

7. Negotiations

The form of negotiation carried out by managers, among others, occurs when making a purchase, sale or contract for goods and services, contacting suppliers, bargaining, with representatives of the seller or in groups.

8. Representative

Representation is a management function for attending meetings with other companies, business association meetings, speeches for community events, and promoting corporate general goals.

Definition of Budget

The definition of several budgets in some experts says Freeman (2003) public sector budgeting is a process carried out by public sector organizations to allocate their resources into unlimited needs (the process of allocating resources to unlimited demands). While Mardiasmo, (2009) the budget is a statement about the estimation of performance to be achieved during a certain period of time expressed in financial measures, while budgeting is the process or method for preparing a budget. Governmental Accounting Standards Board (GASB) in Indra Bastian (2010) that the budget is a financial operation plan that includes the estimation of proposed expenditures, and the source of income that is expected to finance it in a certain period of time. Abdul Halim (2007) defines that the budget is a plan that is arranged in quantitative form in a monetary unit for one period and budget period usually within a year. From the above terms it can be concluded that the concept of the public sector budget is essentially an activity plan expressed in financial terms and trying to facilitate community needs as a form of state service to meet the unlimited needs of the community in improving the standard of living and well-being and also a plan of activities realized in financial form includes proposed expenditures estimated for a

period of time and developed for serving a variety of purposes including for financial control, management plans, priorities of the users of funds and accountability to the public.

Budget Functions

Mardiasmo (2009) describes budget functions in 8 aspects:

1. As a Planning Tool. The budget is a management planning tool to achieve organizational goals Anggaran sebagai alat Pengendalian (*control tool*).
2. Budget as a fiscal policy tool. Used by the government to stabilize the economy and encourage economic growth.
3. Budget as a political tool.
4. Budget as a means of coordination and communication.
5. Budget as a performance assessment tool.
6. Budget as a motivational tool.
7. Budget as a tool for creating political space.

Budget Preparation Participation

Participation is a process of joint decision-making by two or more parties that has a future impact on the maker and recipient of the decision and leads to how much the level of involvement of local government officials in preparing regional budgets and their implementation to achieve the budget target. So participation in budgeting can be interpreted as the participation of someone in compiling and deciding the budget together.

Bangun (2009) in his writing suggested participation as a process of joint decision-making by two or more parties that has a future impact on decision makers and recipients and leads to how much the level of involvement of local government officials in preparing regional budgets and their implementation to achieve these budget targets. The participation of local government officials in the regional government budgeting process leads to how much the level of involvement of local government officials in drafting regional

budgets and their implementation to achieve budget targets.

Brownell (1982), budget participation is the level of involvement and influence of individuals in budgeting, while Chong (2002) states as a process whereby subordinates / budget implementers are given the opportunity to be involved in and have influence in the budgeting process. Whereas (Kenis, 1979) the opportunity given is believed to increase control and sense of involvement among budget subordinates / implementers. Manager participation in the budgeting process leads to how much the level of involvement of managers in preparing the budget and its implementation to achieve the budget target.

Broad participation is basically an organizational process, the members of the organization are involved and have an influence on a decision making that has an interest in them. Participation in the context of budgeting is an individual process, whose performance is evaluated and gets an award based on a budget emphasis, is involved and has an influence in preparing budget targets (Brownell, 1982). As stated by Milani (1975), that the level of involvement and subordinate influence on decision making in the budgeting process is the main factor that distinguishes between participatory budgets and non-participatory budgets.

Clarity of Budget Objectives

Regional budgets must be a benchmark for expected performance, so that regional budget planning must be able to clearly describe performance targets. Anthony et al. (2012) suggested that the budget is an important tool for effective planning and short-term control in the organization, with clarity of the budget goals can regulate employee behavior. The ambiguity of the budget target will cause budget implementers to be confused, uneasy and dissatisfied in their work.

This causes budget implementers not to be motivated to achieve the expected performance. Therefore, the target of the regional budget must be stated clearly, specifically and can be understood by those

responsible for compiling and implementing it. And the same thing also conveyed Kaltsum and Rohman (2013) revealing the clarity of the budget target is the extent to which the budget goals are clearly and specifically set with the aim that the budget can be understood by people who are responsible for achieving the budget goals. Selajutnya Ginting (2009) explains, the existence of a clear budget target, it will be easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been set before.

Kenis (1979), the clarity of the budget target is the extent to which the objectives of the budget are clearly and specifically set with the aim that the budget can be understood by people responsible for achieving the budget targets, therefore the target of the regional government budget must be clearly stated, specific and understood by those responsible for carrying out it. Locke (1968) in Kenis (1979) states that setting specific goals will be more productive. This will encourage employees / staff to do the best for achieving the desired goals so that it has implications for improving performance. Several studies such as Latham and Yuki (1975), Streers (1976), Ivancevich (1976) in the type (1979), Darma (2004) showed that there was a positive influence between the clarity of budget targets and specific budget goals with managerial performance. Locke (1968) in Kenis (1979) stated the clarity of intentional budget goals to regulate employee behavior.

Kenis (1979) found that budget implementers provided positive realization and were relatively very strong to improve the clarity of budget targets. The reaction is an increase in job satisfaction, a decrease in work tension, an increase in employee attitudes towards the budget, budget performance and cost efficiency in budget implementers significantly if the budget goals are stated clearly. The type also states that the budget is not only a tool of planning and controlling costs and income in the

center of accountability within an organization, on the other hand the budget is also a tool for managerial SKPD to coordinate, communicate, evaluate performance and motivate subordinates. Jones and Pendelbury (1996) say the budget should be able to motivate optimally towards employees, so does Mardiasmo (2002) say the budget is a motivational tool for employees.

Professionalism

Today's professionalism is a form that must be attached to every entity, every company and every employee who interacts in the global market. If not, then faced with one choice, marginalized and collapsed. So all world market players who enter the global market continue to make adjustments in terms of skills to be able to maintain competitiveness and existence. Professionalism in the traditional view still considers that being professional means competing. Supriyatno (2010) defines Professionalism as a way of working that is more dominated by attitudes, not just a set of skills and competencies. Suryani (2011) argues that the professionalism of the apparatus as a form of the ability of an apparatus in carrying out their duties and functions effectively and able to respond to the dynamics of national and global environments including the development of the needs and demands of the community by creating innovations.

Yasier (2011) argues that the ability shows the potential of a person to carry out a task or job. Ability is closely related to the physical and mental abilities a person has to carry out work. Knowledge, skills and attitudes a person has will determine his readiness to do a job. From the explanation above, it can be concluded that Professionalism is the ability and competence that a person has in working and creating innovation, which is supported by a good and ethical personal attitude.

MATERIALS & METHODS

The type of research carried out in this study is qualitative research which has a

causal effect, namely research conducted to obtain facts from existing phenomena and find factual information about the relationship and influence of a variable on other variables. The causal effect referred to in this study is a causal effect of budgeting participation, clarity of budget goals and professionalism on the performance of municipal city administration both simultaneously and partially. The researcher used the design of this study to provide empirical evidence and analyze Budgetary Participation, Clarity of Budget and Professionalism Objectives Against Managerial Performance of the SKPD of the Medan City Government.

The research locations are all SKPD in the Medan City Government environment and are limited to SKPD managerial performance in the preparation of SKPD budgets, namely the Head of the Work Unit as the budget user and the Financial Administration Officer. This study was carried out from February to April 2018. Establishment of Organization and Work Procedure of Medan City Government Equipment, Number of SKPD of Medan City Government is SKPD which consists of 56 (Fifty Three) consisting The population in this study are all accounting entities in the Medan City Government totaling 56 Regional Work Units (SKPD) which consists of 1 Regional Secretariat, 24 offices, 10 agencies and 21 Districts. In this research which will be the sample of the study are as many as 56 service agencies in the field of the city government and each of them as many as 5 (five) so that the total sample is 280 respondents.

The sampling technique used is a saturated sampling technique (census) because all members of the population are used as samples (Sugiyono, 2011). Questionnaires were distributed to Budget Users (PA) according to Permendagri no. 21 of 2011, namely officials who have the authority to carry out the use of the budget in SKPD, SKPD Financial Administration Officers (PPK-SKPD), Acting Technical Implementation Officers (PPTK),

Expenditure Treasurers. Erlina and Mulyani (2007) say if researchers use all elements of the population into research data then it is called a census, and census is used if the population elements are relatively few and heterogeneous so that the entire population, namely budget users in related agencies, is sampled. The method used is the survey method, where Ghozali and Ikhsan (2006) is a collection of primary data obtained directly from the original source.

Research variable

There are 2 (two) variables used in this study namely Free Variables (X) and Bound Variables (Y). Which is the dependent variable is managerial performance while the free variable is Participation in Budgeting, Clarity of Budget Objectives and Professionalism.

Operational Definition of Variables and Measurements Variables

There are four variables used in this study, namely: (1) SKPD managerial performance, (2) budgeting participation, (3) budget goal clarity, and (4) Professionalism In order to provide a clear picture and facilitate the implementation of this research, it is necessary to provide the definition of operational variables to be examined as a basis for compiling a research questionnaire, operational definitions can be explained as follows:

1. SKPD managerial performance (Y) is defined as the result of an effective managerial activity process starting from the planning and budgeting process, administration, reporting, accountability and supervision. Measurement of this variable uses a questionnaire instrument with an interval scale and shows the level of managerial performance. This questionnaire was adapted from Mahoney (1963) by considering the managerial functions found in the regional government in accordance with Minister of Home Affairs Regulation No. 13 of 2006,
2. Participation in budgeting (X1) is the managerial participation of SKPD in the regional budgeting process, such as

programs and activities to be carried out, participation in determining targets and budgets and so on. To measure this variable, the Likert scale is used and shows the level of participation of officials in budgeting. This questionnaire is an adaptation developed by Milani (1975) by considering managerial functions found in Regional Government in accordance with Permendagri No. 13 of 2006.

3. Clarity of budget objectives (X2) is the performance condition to be achieved as stated in the Regional Work Unit Budget Work Plan (RKA-SKPD). This variable is measured using the interval scale and shows the clarity of the budget target in budgeting. This questionnaire is a design of its own with reference to the Minister of Home Affairs Regulation Number 13 of 2006.
4. Professionalism (X3) is an attitude or behavior based on knowledge and / or skills that is supported by a spirit of sacrifice, and integrity in carrying out tasks, measured from: Professional service Social obligations Independence of professional regulations Relations with fellow professions

Statistical Analysis

Table 1 Data collection

No	Information	Total	Percentage (%)
1.	Questionnaire submitted	280	92%
2.	Questionnaire that doesn't return	23	8%
3.	Questionnaire received	257	100%
	Questionnaires were analyzed for hypothesis testing	257	100%

Source: The answer to the data questionnaire was processed by the researcher (2018)

Based on the method of determining the sample used, then in this study the characteristics of the respondents will be explained as many as 257 respondents, namely Budget Users, Financial Administration Officers, Acting Technical Officers and Treasurers of each SKPD in Medan City. The characteristics of respondents used in this study based on questionnaire data received by researchers can be seen in the Table below. From the

answers to the questionnaires received by the researchers, the data obtained were the characteristics of respondents by agency, respondent's name, gender, age, education, length of work and concentration of education.

The results of the research obtained from data processing based on institutions showed that 56 SKPD consisted of 1 Regional Secretariat, 24 Departments, 8 Bodies, 1 Inspectorate, 1 Unit, and 21 Districts. Sample characteristics based on institutions can be seen in Table 2.

Table 2 Characteristics of Respondents by Institution

Sector	Frequency
Regional Secretariat of Medan City	5
Unit and Agency	45
Service	110
sub-district	97
Total	257

Source: The answer to the data questionnaire was processed by the researcher (2018)

The results of the study based on the sex of the respondents showed that there were 159 male and female respondents with 98 people. Characteristics of respondents based on sex can be seen in Table 3. below.

Table 3 Characteristics of Respondents by Gender

Information	Frequency
Male	159
Female	98
Total	257

Source: The answer to the data questionnaire was processed by the researcher (2018)

The results of the study based on the age of the respondents showed that respondents aged under 20-30 years were 12 people, ages 31-40 years as many as 58 people, and ages > 41 years as many as 187 people. Responder characteristics based on age can be seen in Table 4.

Table 4. Characteristics of Respondents by Age

Information	Frequency
20-30tahun	12
31-40	58
>41	187
Total	257

Source: The answer to the data questionnaire was processed by the researcher (2018)

The results of the study based on the education level of the respondents showed

that respondents who had a high school education level as many as 39 people, the Academy (DI / DII / D3) as many as 13 people, S1 as many as 128 people, and S2 as many as 77 people. Characteristics of respondents based on formal education levels can be seen in Table 5.

Table 5. Characteristics of Respondents Based on Formal Education Levels

Information	Frequency
High school	39
Academy	13
bachelor	128
postgraduate	77
Total	257

Source: The answer to the data questionnaire was processed by the researcher (2018)

The results of the study based on the duration of work of the respondents showed that the length of work of respondents <5 years was 1 person, 6-10 years as many as 39 people and over 10 years as many as 217 people. Characteristics of respondents based on formal education levels can be seen in Table 6.

Table 6. Characteristics of Respondents by Length of Work

Keterangan	Frequency
< 5 Years	1 person
6-10 Years	39 people
>10 Years	217 people
Total	257 people

Source: The answer to the data questionnaire was processed by the researcher (2018)

The results of the study based on the educational background of the respondents showed that the educational background of the accounting field was 32 people, while from the non-accounting education background there were 82 people. Characteristics of respondents based on educational background can be seen in Table 7.

Table 7. Characteristics of Respondents Based on Educational Background

Keterangan	Frequency
Accounting	44 people
Non Accounting	213 people
Total	257 people

Source: The answer to the data questionnaire was processed by the researcher (2018)

Table 8. Descriptive Statistics Participation in Clarity Preparation of Budget Objectives, Professionalism and Management Performance

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Managerial Performance (Y)	257	2,00	5,00	3,9225	1,05595
Budget Preparation Participation (X1)	257	2,00	5,00	3,9811	,99285
Clarity of Budget Objectives (X2)	257	2,00	5,00	3,8278	,96375
Professionalism (X3)	257	2,00	5,00	3,8217	1,08550

Source: processed data, researcher (2018)

Based on Table 8, it is known that the minimum value of Administrative Performance is 2.00 while the maximum value of Administrative Performance is 5.00. The average value of Administrative Performance is 3.9225, while the standard deviation value of Managerial Performance is 1.05595. The minimum value of Budget Preparation Participation is 2.00 while the maximum value of Budget Preparation Participation is 5.00. The average value of Budget Preparation Participation is 3.9811 while the standard deviation value of Budget Preparation Participation is 0.99285. The minimum value of Clarity of the Budget Target is 2.00, while the maximum value of Clarity in the Budget Target is 5.00. The average value of Clarity of the

Budget Target is 3.8278, while the standard deviation value of Clarity of the Budget Objective is 0,96375. The minimum value of Professionalism is 2.00, while the maximum value of Professionalism is 5.00. The average value of Professionalism is 3.8217, while the standard deviation value of Professionalism is 1.08550.

Data Analyst Method

In this study the data analysis method used was structural equation modeling (SEM) using LISREL software. The series of data processing includes testing the measurement model (measurement model), including validity and reliability, while testing structural models (structural models) includes a test of

the significance of the influence of independent or exogenous variables on dependent or endogenous variables.

RESULT

Measurement Model Test

Validity and reliability testing is done with the aim of testing whether the indicator variables used are really significant in terms of reflecting construct or latent variables (convergent validity). Some of the sizes to be tested are as follows.

1. Standardized Loading Factor (SLF)
2. Construct Reliability (CR)
3. Average Variance Extracted (AVE)

Good convergent validity is indicated by a high standardized loading factor (SLF). Hair (2010: 678) suggests an SLF value of 0.5. The measure of construct reliability (CR) is also a determinant indicator that shows the good or no convergent validity. Hair (2010: 679) states that the CR value of 0.7 includes good reliability, while the CR value

between 0.6 and 0.7 is acceptable, with the indicator variables showing good validity. The size of CR is calculated by the following formula (Hair, 2010: 679).

$$CR = \frac{(\sum_{i=1}^n SLF_i)^2}{(\sum_{i=1}^n SLF_i)^2 + (\sum_{i=1}^n e_i)}$$

While Hair (2010: 679) states that the value of AVE of 0.5 indicates adequate convergence. The average variance extracted (AVE) size is calculated by the following formula.

$$AVE = \frac{\sum_{i=1}^n SLF_i^2}{n}$$

Table 9 presents the SLF, AVE and CR values of each variable. Participation in Budgeting for Budgeting Targeting, Professionalism and Management Performance.

Table 9. Value of SLF, AVE and CR Based on Variable Participation in Budget Preparation for Budget Target, Professionalism and Management Performance

Variabel	Indikator	Standardized Loading Factor (SLF)	E	SLF ²	[(ΣSLF)] ²	AVE	CR
X1	P1	0,8688	0,2452	0,75481	30,0194	0,8345	0,9679
	P2	0,9354	0,1250	0,87497			
	P3	0,9395	0,1173	0,88266			
	P4	0,9363	0,1233	0,87666			
	P5	0,9022	0,1860	0,81396			
	P6	0,8968	0,1957	0,80425			
X2	P7	0,8731	0,2377	0,7623	27,9281	0,7759	0,9541
	P8	0,8912	0,2058	0,7942			
	P9	0,8921	0,2042	0,7958			
	P10	0,8941	0,2006	0,7994			
	P11	0,8721	0,2394	0,7606			
	P12	0,8621	0,2568	0,7432			
X3	P13	0,9199	0,1538	0,84622	186,6065	0,8344	0,9868
	P14	0,9287	0,1375	0,86248			
	P15	0,8631	0,2551	0,74494			
	P16	0,6729	0,5472	0,45279			
	P17	0,9431	0,1106	0,88944			
	P18	0,9361	0,1237	0,87628			
	P19	0,952	0,0937	0,9063			
	P20	0,9802	0,0392	0,96079			
	P21	0,9396	0,1172	0,88285			
	P22	0,9483	0,1007	0,89927			
	P23	0,8455	0,2851	0,71487			
	P24	0,93	0,1351	0,8649			
	P25	0,9416	0,1134	0,88661			
	P26	0,9175	0,1582	0,84181			
P27	0,9419	0,1128	0,88718				
Y	P28	0,9227	0,1486	0,85138	41,1766	0,8413	0,9737
	P29	0,9387	0,1188	0,88116			
	P30	0,9585	0,0813	0,91872			
	P31	0,9318	0,1317	0,86825			
	P32	0,9116	0,1690	0,83101			
	P33	0,8532	0,2720	0,72795			
	P34	0,9004	0,1893	0,81072			

Source: processed data, researcher (2018)

Based on Table 9, it can be seen that:

1. The numbers of indicators of the Budget Preparation Participation variable are 6 indicators. All SLF values of each indicator are 0.5. This shows that good convergent validity has been achieved in terms of the size of the SLF. From the AVE size, it is known that the AVE value of the Budget Preparation Participation variable is $0.8345 > 0.5$, which means it has fulfilled good convergent validity properties based on AVE size. While the CR value of the variable Budgeting Participation variable is $0.9679 > 0.7$, which means it has fulfilled good convergent validity properties based on CR size.
2. The number of indicators of the budget target clarity variable is 6 indicators. All SLF values of each indicator are 0.5. This shows that good convergent validity has been achieved in terms of the size of the SLF. From the AVE size, it is known that the AVE value of the budget target clarity variable is $0.7759 > 0.5$, which means that it meets good convergent validity properties based on AVE size. While the CR value of the budget target clarity variable is $0.9541 > 0.7$, which means that it meets good convergent validity properties based on CR size.
3. The number of indicators of the Professionalism variable is 15 indicators. All SLF values of each indicator are 0.5. This shows that good convergent validity has been achieved in terms of the size of the SLF. From the AVE size, it is known that the AVE value of the Professionalism variable is $0.8344 > 0.5$, which means that it meets

good convergent validity based on the AVE size. While the CR value of the Professionalism variable is $0.9868 > 0.7$, which means it has fulfilled good convergent validity properties based on CR size.

4. The numbers of indicators of Managerial Performance variables are 7 indicators. All SLF values of each indicator are 0.5. This shows that good convergent validity has been achieved in terms of the size of the SLF. From the AVE size, it is known that the AVE value of the Managerial Performance variable is $0.8413 > 0.5$, which means that it meets good convergent validity properties based on AVE size. While the CR value of the Managerial Performance variable is $0.9737 > 0.7$, which means that it meets the convergent nature of good validity based on the CR size

It is known that the three measures, namely SLF, CR, and AVE fulfill good rule of thumb, then the nature of convergent validity can be said to have been achieved well based on organizational culture variables. Table 5.3 presents a number of measures for testing the SEM model as a whole, based on the Partitioning Budgeting variable, Budget Targeting, Professionalism and Managerial Performance.

Classic assumption test Normality Test Results

Normality in LISREL is seen from the normal score, both univariate and multivariate. Data normality output can be seen in the test results as follows:

Test of Univariate Normality for Continuous Variables

Variable	Skewness		Kurtosis		Skewness and Kurtosis	
	Z-Score	P-Value	Z-Score	P-Value	Chi-Square	P-Value
P1	-2.447	0.014	-5.290	0.000	33.975	0.000
P2	-1.817	0.069	-9.975	0.000	102.811	0.000
P3	-0.578	0.563	-3.705	0.000	14.058	0.001
P4	-3.389	0.001	-12.311	0.000	163.038	0.000
P5	-2.496	0.013	-11.693	0.000	142.954	0.000

P6	-0.832	0.405	-6.432	0.000	42.066	0.000
P7	-0.641	0.522	-7.080	0.000	50.539	0.000
P8	-0.674	0.500	-7.298	0.000	53.720	0.000
P9	-0.210	0.834	-4.195	0.000	17.645	0.000
P10	-0.805	0.421	-7.674	0.000	59.542	0.000
P11	-0.782	0.434	-8.533	0.000	73.427	0.000
P12	-1.272	0.204	-12.145	0.000	149.113	0.000
P13	-1.624	0.104	-54.687	0.000	2993.310	0.000
P14	-1.264	0.206	-24.902	0.000	621.686	0.000
P15	-0.676	0.499	67.991	0.000	4623.281	0.000
P16	0.334	0.738	58.764	0.000	3453.294	0.000
P17	-1.817	0.069	-33.321	0.000	1113.592	0.000
P18	-1.188	0.235	-25.962	0.000	675.442	0.000
P19	-1.392	0.164	-28.778	0.000	830.135	0.000
P20	-1.567	0.117	-21.092	0.000	447.333	0.000
P21	-1.796	0.072	-55.371	0.000	3069.214	0.000
P22	-1.480	0.139	-32.062	0.000	1030.153	0.000
P23	-0.284	0.776	-18.344	0.000	336.571	0.000
P24	-0.349	0.727	-8.985	0.000	80.847	0.000
P25	-0.738	0.461	-13.828	0.000	191.745	0.000
P26	-1.016	0.310	-19.381	0.000	376.644	0.000
P27	-1.877	0.061	-44.889	0.000	2018.546	0.000
P28	-2.270	0.023	-23.294	0.000	547.781	0.000
P29	-1.265	0.206	-11.999	0.000	145.578	0.000
P30	-1.760	0.078	-12.279	0.000	153.863	0.000
P31	-1.699	0.089	-16.542	0.000	276.529	0.000
P32	-2.316	0.021	-18.360	0.000	342.437	0.000
P33	-0.748	0.455	-15.213	0.000	231.985	0.000
P34	-1.939	0.052	-16.081	0.000	262.344	0.000

Relative Multivariate Kurtosis = 1.399

Test of Multivariate Normality for Continuous Variables

Skewness Kurtosis Skewness and Kurtosis

Value	Z-Score	P-Value	Value	Z-Score	P-Value	Chi-Square	P-Value
544.498	86.717	0.000	1712.252	24.221	0.000	8106.455	0.000

Source: Data processed by researchers (2018)

Hasil Uji Multikolinearitas

Correlation Matrix of ETA and KSI

	Y	X1	X2	X3
Y	1.0000			
X1	0.4814	1.0000		
X2	0.7211	0.6685	1.0000	
X3	0.6750	0.5353	0.8562	1.0000

P-Value in univariate normality shows some p-value indicators which are <0.05, which means that data does not meet the normal multivariate assumptions, as well as P-Value on multivariate normality which shows P-Value Skills, P-Value Kurtosis and P-Value Skewness Kurtosis whose value is 0,000 <0,05. Haryono (2017) states that when normal assumptions are not fulfilled, SEM analysis with the Maximum Likelihood (ML) method cannot be used, so the Lisrel program will automatically default to the Robust Maximum Likelihood (RML) analysis position. If the data is not normally distributed, the estimation method used is RML.

X3 0.6750 0.5353 0.8562 1.0000

Source: Data processed by researchers (2018)

The above results are the relationship or correlation between latent variables. It is known that the correlation between Y and X1 is equal to 0.4814, the correlation value between Y and X2 is 0.7211, the correlation value between Y and X3 is 0.6750, the correlation value between X1 and X2 is 0.6685, the correlation value between X1 and X3 is 0.5353, the correlation value between X2 and X3 is 0.8562.

Multicollinearity test is a test to test whether there is a strong correlation between the performance variables of regional financial managers, clarity of budget targets, quality of human resources, understanding of regional government accounting systems and accountability. It is known that all correlation values (Correlation Matrix of ETA and KSI columns) are below 0.9. Ghazali (2011) states that the correlation value of less than 0.9 is indicated that there are no symptoms of multicollinearity. From all correlation values not more than 0.90 means that multicollinearity does not occur in this study.

Model Suitability Test Results

The fit model test results determine whether the model used in the study is fit or not. If the results of the model are fit, it means that the model in our study is good. When first tested, the results of the model match show the following results:

Table 10. Overall Model Match Test Based on Variable Budgetary Participation Participation, Budgetary Objectives, Professionalism and Management Performance

Model Match Size	value	Model Match Benchmark Value	Model Match to Data
RMSEA	0.09	< 0.1	yes
NFI	0.88	> 0.8	yes
NNFI	0.9	> 0.8	yes
CFI	0.914	> 0.8	yes
IFI	0.915	> 0.8	yes

$$Y = 0.01354 * X1 + 0.5255 * X2 + 0.2178 * X3, \text{ Errorvar.} = 0.4675, R^2 = 0.5325$$

(0.06321)	(0.1135)	(0.09460)	(0.05022)
0.2143	4.6320	2.3021	9.3108

Source: Data processed by researchers (2018)

Based on Table 10, the results obtained that the SEM model as a whole has good ability in terms of matching sample data (good fit).

Test the Research Hypothesis

Determination Coefficient Test Results

The test results of the coefficient of determination can be seen in Table 11 as follows:

Table 11. Determination Coefficient Test Results

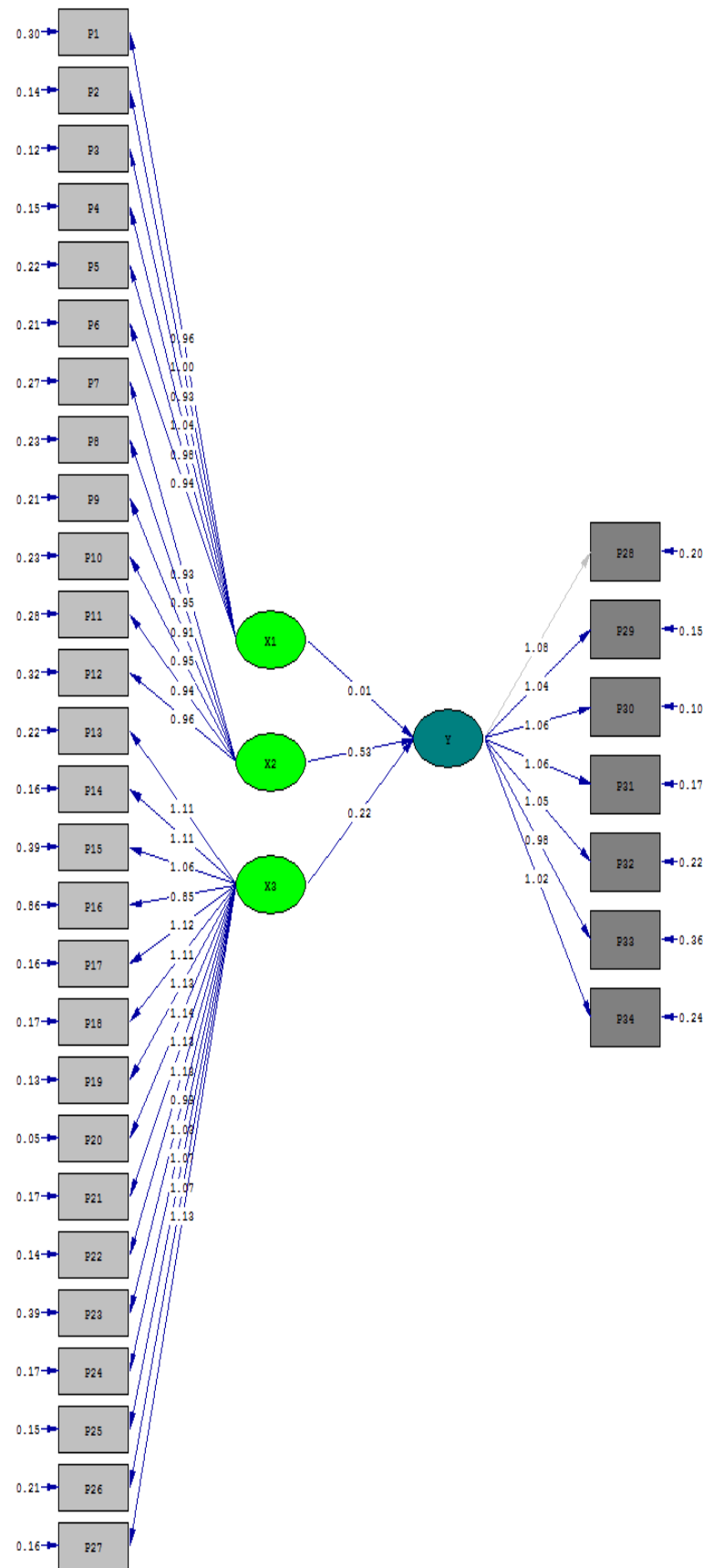
Variable	R-Square
Managerial Performance	0.5325

Source: Data processed by researchers (2018)

It is known that the R-square value is 0.5325. This value can be interpreted, n Budgetary Participation, Clarity of Budget Objectives, Professionalism able to influence the performance of regional financial management by 53.25% and the remaining 46.75% is influenced by other variables not included in this study.

Testing of Structural Model Test Significance Test

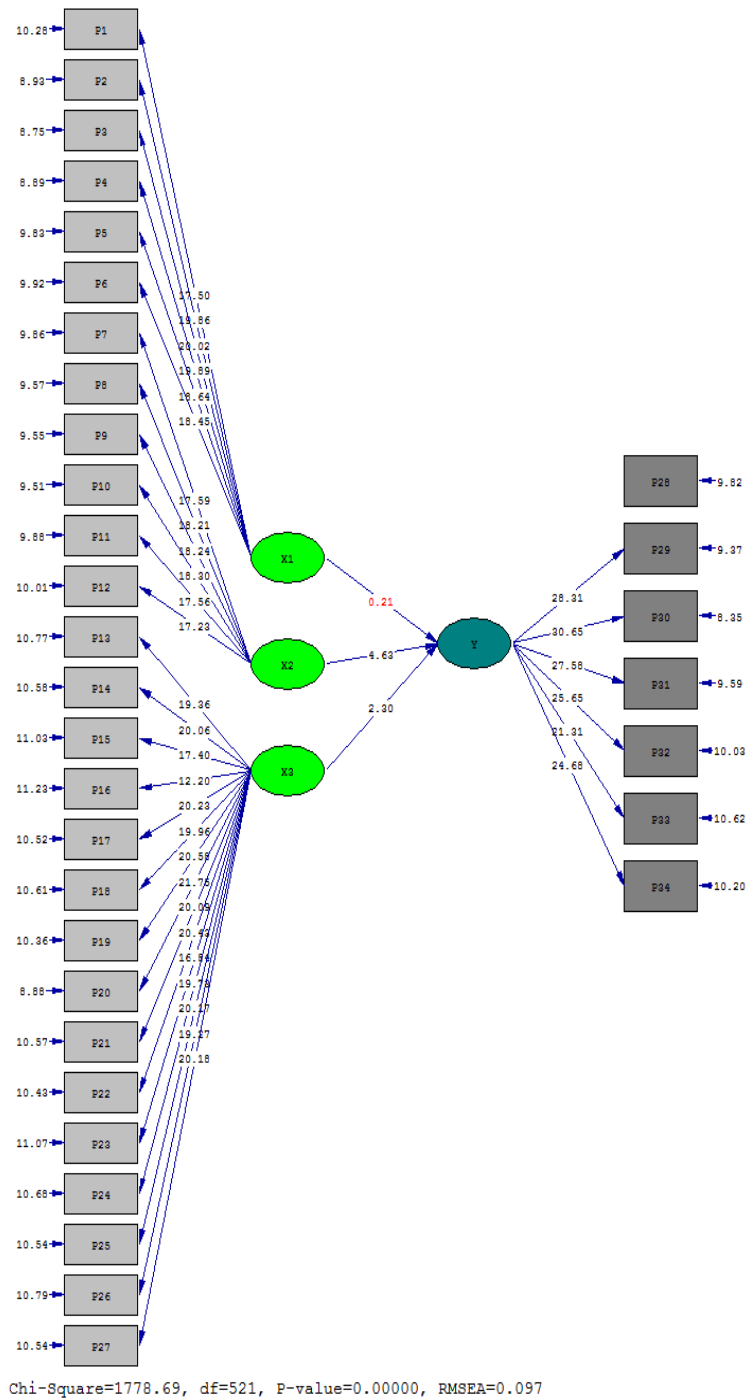
Furthermore, a structural model will be tested, namely testing the significance of the influence of Budgetary Budgeting Participation, Professionalism and Managerial Performance and data reconciliation on Managerial Performance. Figure 1. is the result of a structural equation (structural equation) based on LISREL software, while Figure 2. is the path coefficient value for each independent variable. Figure 2. presented the value of the statistic t (t count) to test the significance of the driver



Chi-Square=1778.69, df=521, P-value=0.00000, RMSEA=0.097

Source: Data processed by researchers (2018)

Picture 1 . Structural Equation



Picture .2 Path coefficient and statistical value t

The results in Picture 1 and Picture 2 can be summarized as follows:

Table 12. Test of Significance of Influence

Influence	Path coefficient	T statistics (t count)	Value t Table	Information	R-Square
X1 -> Y	0.01	0.23	1.96	t Calculate > t Table, Not Significant	0.5325
X2 -> Y	0.52	4.87	1.96	t Calculate > t Table, Significant	
X3 -> Y	0.21	2.31	1.96	t Calculate > t Table, Significant	

Source: Data processed by researchers (2018)

Based on the summary results in Table 12 it is known:

1. The coefficient value of the Budget Participant path to Managerial

Performance is 0.01, which is positive. This value can be interpreted that Budget Settlement Participation has a positive effect on Managerial Performance. It is known that the statistical value of t (thitung) $0.23 < t_{Table} 1.96$, the Budget Participant Participation does not have a significant effect on Managerial Performance.

2. Clarity path coefficient value The budget goal towards Managerial Performance is 0.52 which is positive. This value can be interpreted that Clarity of Budget Objectives has a positive effect on Managerial Performance. It is known that the statistical value of t (thitung) $4.87 > t_{Table} 1.96$, then the Clarity of Budget Target has a significant effect on Managerial Performance.
3. The value of the Professionalism path coefficient towards Managerial Performance is 0.21, which is positive. This value can be interpreted that Professionalism has a positive effect on Managerial Performance. It is known that the statistical value of t (thitung) $2.31 > t_{Table} 1.96$, then Professionalism has a significant effect on Managerial Performance.
4. The r-square value is known as 0.5325. This value can be interpreted as Partipation of Budget Formation, Budget Target Clarity, and Professionalism capable of influencing Managerial Performance by 53.25%.

DISCUSSION

Effect of Budget Settlement Participants on Managerial Performance

Participation as a process of joint decision-making by two or more parties that has a future impact on the maker and recipient of the decision and leads to how much the level of involvement of local government officials in preparing regional budgets and their implementation to achieve the budget target (Bangun, 2009). Budgeting, according to Law No. 17 of 2003 requires that APBD must be prepared

based on work performance, so that in submitting RKA-SKPD (Budget Work Plan), SKPD is required to make RKA properly, effectively, economically, and efficiently. SKPD managerials also participate in planning budgets in the hope that they can be more involved and responsible for financial management at the SKPD level. The thing that is still found today is that there are still programs / activities that are changed, even deleted in the budget plan.

The results showed that budgetary participation had a positive but not significant effect. The results of this study are in line with the research conducted by Milani (1975) which states that there is a positive influence between budgetary participation and manager's performance. The variable budgeting participation shows a positive but not significant effect, meaning that budgetary participation has a less important role in improving SKPD managerial performance. This is because not all SKPD managers can properly describe the activities that must be carried out when the budget is being compiled and there are still many SKPD managerials who argue that leaders still rarely ask for opinions and / or proposals when the budget is being drafted. The results of this study are different from the research conducted by Herminingsih (2009) which states that participation in budgeting and the managerial role of regional financial managers have a significant positive effect on the performance of local governments. The difference in the results of this study may be due to differences in the main tasks and functions of individuals in budgeting participation and differences in the characteristics of individuals who play a role in budgeting.

Effect of Budget Target Clarity on Managerial Performance

The results showed that the clarity of the budget target had a positive and significant effect. The results of this study are in line with the research conducted by

Kusumaningrum (2010) which states that there is a significant relationship between the clarity of budget objectives and the performance of government agencies. This research is not in line with Bangun's research (2009) which states that there is no significant relationship between the clarity of the budget target for Managerial Performance. The budget target clarity variable shows a positive and significant effect that means that the clarity of the budget target has an important role in improving SKPD managerial performance.

The difference in the results of this study may be due to differences in the character of the individual in understanding the clarity of the budget targets in the agency where he works.

Effect of Professionalism on Managerial Performance

The results of the study show that professionalism has a positive and significant influence on managerial performance. The results of observations on the object of the research show that in general, the placement of structural official positions at the SKPD is in accordance with their expertise and background. Allocation of structural officials at the SKPD in the scope of the Medan City Government who carry out technical activities is generally proportional to the needs of the SKPD. This is indicated by the placement of SKPD Structural Officers who have educational backgrounds in accordance with the fields they are engaged in and have sufficient mature experience of the main tasks and functions that are their responsibility.

This finding is in line with the research of Supriyatno (2010), Yasier (2011), Hadadi (2013), Bonde (2013) and Bhakti (2015) which states that there is a significant positive relationship between professionalism of human resources and managerial performance and quality of public services. This means that the higher the level of professionalism of human resources, the higher the level of managerial

performance and the performance of public services that will be produced.

CONCLUSION

Based on the results of the analysis of research data, it can be concluded as follows:

1. Budget Preparation Participation has a positive but not significant effect on the SKPD managerial performance of the Medan City Government.
2. Clarity of Budget Objectives has a positive and significant effect on managerial performance of the SKPD in the Medan City Government.
3. Whereas Professionalism has a positive and significant effect on the managerial performance of SKPD in the Medan City Government.

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