

# The Influence of Budget Participation and Organizational Commitment on Managerial Performance with Work Satisfaction as Intervening Variable at UIN (Public Islamic University) of Sumatera Utara, Medan

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## ABSTRACT

The objective of the research was to find out the influence of Budget Participation and Organizational Commitment on Managerial Performance with Work Satisfaction as Intervening Variable at UIN (Public Islamic University) of Sumatera Utara, Medan. The research used primary data through questionnaires. The respondents were structural and non-structural officials consisted of Dean, Graduate School Director, Central Department Heads, Institution Heads, Department Heads, Vice Dean, Sub-department Heads who carried out administrative function in financial management in the Work Unit of UIN of Sumatera Utara, Medan. Independent variables were Budget Participation and Organizational Commitment, dependent variable was Managerial Performance, and intervening variable was Work Satisfaction. The data were analyzed by using multiple regression analysis and path analysis, processed by using SPSS Version 25 IBM software program, and explained by using descriptive and inferential statistic test. The result of hypothetical test showed that, partially, Budget Participation and Personnel's Commitment had positive and significant influence on Managerial Performance, and Budget Participation had positive but insignificant influence on Work Satisfaction. Organizational Commitment had positive and significant influence on Work Satisfaction, and Work Satisfaction had positive and significant influence on Managerial Performance. Meanwhile, Budget Participation, through Work Satisfaction, had positive and significant influence on Managerial Performance, and Organizational Commitment, through Work Satisfaction, had positive but insignificant influence on Managerial Performance.

**Keywords:** Budget Participation, Personnel's Commitment, Work Satisfaction, Managerial Performance.

## INTRODUCTION

At this time, issues of autonomy not only had an effect on changes in regional management, but also had an impact on the management of the university system. Some State Universities (PTN) that have been independent, little by little trying to break away from their dependence on the government. Therefore, the issuance of government regulations such as the State-Owned Legal Entity (BHMN), State-Owned

Education Legal Entity (BHPMN), and Public Service Agency (BLU), were welcomed by several well-established State Universities (PTN) as a first step to becoming PTN independent.

In Article 1 of Law No. 1/2004 concerning State Treasury states that agencies within the Government are formed to provide services to the public in the form of the supply of goods and / or services sold without prioritizing seeking profits and in

carrying out their activities based on the principles of efficiency and productivity. In PP No.23 of 2005 concerning financial management of public service bodies and then adopted by the Minister of Finance Regulation Number 76 / PMK.05 / 2008 Article 1 paragraph 1 concerning the definition of Public Service Bodies, hereinafter abbreviated as BLU. According to these two regulations, the meaning of BLU is an agency within the Government that is formed to provide services to the community in the form of the supply of goods and / or services sold without prioritizing seeking profits and in carrying out their activities based on the principles of efficiency and productivity.

Management flexibility in the Public Service Agency provides flexibility, both in the management of resources and budgets for BLU leaders in carrying out activities to achieve output as planned. This flexibility includes determining the way and stage of an activity to achieve outputs and results during the implementation of an activity and optimizing all available resources efficiently in achieving the goals and results based on the plan.

UIN North Sumatra Medan is a university under the coordination of the Echelon I Unit of the Directorate General of Islamic Education Ministry of Religion. UIN Sumatera Utara Medan has 25 work units which include 8 Faculties, 1

Postgraduate Program, 2 Administrative Bureaus consisting of 5 units namely Financial Planning Section, Personnel and Organization Section, General Section, Academic Section, as well as institutional collaboration section, 1 Internal Control Unit, 10 Institutions and Centers, have been designated as full (100%) Public Service Bodies by the Ministry of Finance after fulfilling administrative and substantive requirements in accordance with Minister of Finance Decree (KMK) Number 76 / KMK.05 / 2009 and having flexibility over financial management.

The reason for consideration of this research was conducted at the North Sumatra State Islamic University in Medan because UIN North Sumatra Medan had a large number of students, along with data from UIN North Sumatra field students from 2013 to 2017 shown in Table 1.1

**Table 1.1: Table of Data for Number of Students of UIN North Sumatra Medan From 2013 to 2017**

Tahun	2013	2014	2015	2016	2017
Jumlah Mahasiswa	8.588	11.741	14.168	15.038	17.828

Source: Financial Planning UIN North Sumatra Medan, 2018 (Data Processed)

With PNBPN income (Non-Tax State Revenues) from Academic according to the following Table 1.2:

**Table 1.2 Academic Income of North Sumatra Medan UIN PNBPN from 2013-2017**

Tahun	2013	2014	2015	2016	2017
Jumlah Penerimaan PNBPN	22,316,399,578	27,058,485,661	35,984,686,979	49,972,156,672	70.503.462.922

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

UIN North Sumatra Medan also manages a fairly large budget, following data on the UIN Sumatra North Medan budget ceiling from 2013 to 2017 sourced from RM (Pure Rupiah) or APBN or BLU (Public Service Agency) or PNBPN funds shown in Table 1.3 :

**Table 1.3 Table of UPDATES for UIN North Sumatra Medan Budget 2013 - 2017 (presented in thousands of rupiah)**

No	Rincian	Tahun				
		2013	2014	2015	2016	2017
1	Belanja Pegawai	Rp 55.651.007	Rp 64.208.025	Rp 76.479.726	Rp 81.423.594	Rp 85.848.230
2	Belanja Barang	Rp 56.255.128	Rp 56.287.213	Rp 55.452.394	Rp 59.342.704	Rp 99.367.917
3	Belanja Modal	Rp 25.342.769	Rp 9.796.954	Rp 32.894.814	Rp 9.729.488	Rp 55.697.228
4	Belanja Sosial	Rp 4.936.000	Rp 9.579.676	Rp 5.384.400	Rp 4.710.000	Rp 6.001.800
	<b>Total Pagu</b>	Rp 142.184.906	Rp 139.871.870	Rp 170.211.334	Rp 155.205.786	Rp 2.469.154.175

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

The budget ceiling such as Table 1.3 is shared with 25 work units in the UIN North Sumatra Medan environment. Based on the results of the initial interview with the Planning Sub-Section Head of the UIN North Sumatra AUPK Medan Bureau, information was obtained that budget management was carried out by giving autonomy to the units, each unit was given flexibility in managing the budget. This has been implemented in early 2013, where previously the budget management was carried out centralized in the planning section of the North Sumatra Bureau of Bureau of Medan. Before 2013 all budgets were planned in the planning section of the Bureau of AUPK (General Administration of Financial Planning) UIN North Sumatra Medan without involving other parts and units. However, after 2012 at the beginning of the 2013 budget the budgeting process was changed by providing opportunities for

participation of units in preparing budgets for the needs of each unit.

After the budget is given to work units, Faculty Leaders, Units, Centers and Institutions are required to be able to prepare and allocate available budgets as effectively and efficiently as possible based on the UIN North Sumatra Medan Vision, Mission and Strategic Vision. In addition, leaders are also required to be able to perform well in managing the given budget, so that unit performance can be in line with the expected performance of the institution.

But in the 5 years from the 2013 budget to 2017 the realization of budget absorption in the first semester of each year is still unsatisfactory where budget absorption only gets less than 25% of the target of 50% realization, along with the realization data on the absorption of the first semester budget (January-June) 2013 to 2017 according to the following Table 1.4:

**Table 1.4 Table of Realization of Absorption of UIN Budget in North Sumatra Medan 2013 -2017 Semester I Period (January - June 30)**  
(presented in thousands of rupiah)

No	Rincian	TAHUN									
		2013		2014		2015		2016		2017	
		Realisasi	%	REALISASI	%	REALISASI	%	REALISASI	%	REALISASI	%
1	Belanja Pegawai	Rp 25.549.662	46%	Rp 19.845.312	31%	Rp 21.287.606	28%	Rp 34.802.703	43%	Rp 26.464.368	31%
2	Belanja Barang	Rp 2.683.843	5%	Rp 7.773.560	14%	Rp 6.293.417	11%	Rp 9.111.544	15%	Rp 11.260.322	13%
3	Belanja Modal		0%	Rp 228.826	2%	Rp 228	0%		0%	Rp 814.021	2%
4	Belanja Sosial	Rp 1.686.000	34%	Rp 1.740.000	18%	Rp 1.740.000	32%	Rp 2.040.000	43%	Rp 2.670.000	44%
	<b>Total Pagu</b>	<b>Rp 29.919.506</b>	<b>21%</b>	<b>Rp 29.587.699</b>	<b>21%</b>	<b>Rp 29.323.303</b>	<b>17%</b>	<b>Rp 45.954.248</b>	<b>30%</b>	<b>Rp 41.208.712</b>	<b>18%</b>

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

From Table 1.4 we can see that the absorption of the UIN Sumatera Utara budget in the first semester of the fiscal year is still poor. The poor realization of the absorption performance of the UIN North Sumatra Medan budget has caused the government to cut or save the budget sourced from RM (Pure Rupiah) which had previously been allocated to the North Sumatra UIN satker in Medan. The budget cuts experienced by UIN North Sumatra Medan in 2016 and 2017, the amount of the budget cuts is shown in Table 1.5 below:

**Table 1.5 Table of Fund Sources Budget Cutting RM 2016 and 2017**

URAIAN	2016	2017
RM AWAL	Rp 125.765.732.000	Rp 148.493.394.000
RM SETELAH PEMOTONGAN	Rp 123.346.993.000	Rp 138.567.937.000
<b>TOTAL PEMOTONGAN</b>	<b>Rp 2.418.739.000</b>	<b>Rp 9.925.457.000</b>
% PEMOTONGAN	<b>1,92%</b>	<b>6,68%</b>

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

By carrying out these deductions, the work plan that has been planned is experiencing interference. Many activities that had previously been planned could not be carried out due to the budget that had previously been allocated had to be cut so that the activity could not be carried out,

this would certainly disrupt the budget performance of UIN North Sumatra Medan.

Likewise, the absorption of the budget for the 5-year budget from the period of 2013 to 2017 is also not satisfactory, along with data on the absorption of the budget of UIN North Sumatra Medan in 2013 to 2017.

**Table 1.6 Table of Realization of Absorption of UIN North Sumatra Medan Budget**  
Budget Year Period 2013 – 2017

No	Year	Budget	Realization	SiLPA	%
1	2013	142.184.904.000	131.315.104.706	10.869.799.294	92,36%
2	2014	139.871.868.000	129.514.286.277	10.357.581.723	92,59%
3	2015	170.211.334.000	136.069.396.873	34.141.937.127	79,94%
4	2016	155.205.786.000	142.505.249.349	12.700.536.651	91,82%
5	2017	246.915.175.000	191.547.412.616	55.367.762.384	77,58%

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

In addition to the realization of the budget which is a benchmark for managerial performance, it can be seen from the large number of budget revisions carried out in one budget period. The large number of budget revisions shows the inconsistency of the head of the work unit in designing and planning the budget so that the prepared budget has been deleted and replaced with the new one through budget revisions. this:

**Table 1.7 Table Number of Revisions Conducted in the Period**  
Budget Year 2013 - 2017

Uraian	Tahun				
	2013	2014	2015	2016	2017
Jumlah Revisi	7	6	6	5	7

Source: Financial Planning Bureau UIN North Sumatra Medan, 2018 (Data Processed)

Based on these problems, an improvement in managerial performance is needed so that the next period of managerial performance that is not too good is expected to not be repeated. Managerial performance can be achieved effectively and efficiently if the functions of management are carried out well from the planning stage to the management control stage. Therefore a planning and control tool is needed to achieve the goal.

One control tool that has financial and accounting measures is the budget. According to Hansen and Mowen (2004), the budget is a quantitative plan in the form of monetary and non-monetary which is used to translate the objectives and strategies of the company in the operating unit.

Budget is an important component in the organization. The importance of budget functions as planning and controlling the organization, making budgeting an important thing for the success of an organization. Budget is a plan about activities in the future, which identifies activities to achieve goals. Planning and control has a very close relationship.

Planning is looking into the future, determining what activities should be done to achieve a goal. Planning Taniasari (2012) defines planning, namely foresight to see what actions should be taken in order to realize certain goals. Whereas control is looking back, deciding what actually happened and comparing it with the results planned previously. One important component in planning and control is budgeting.

Budgeting can be done in two ways, top up and down, (Anthony and Govindarajan, 2005). The top down or top down process is the budgeting process where plans and budget amounts have been set by superiors or budget holders (Stella, 2013) while the bottom up is the opposite of the top down process, namely the budgeting process carried out by managers in lower level.

Effective budgeting processes are compiled based on both methods in which budget makers in this case lower-level managers make the necessary budget and top-level managers review and ensure that the budget that has been made can be accounted for and has been in accordance with the objectives of the entire organization (Anthony and Govindarajan, 2005). From the participation of middle and lower level managers in the determination of the budget, a more realistic decision will be obtained so as to create a greater suitability of corporate objectives (Nor in Pramesthiningtyas, 2011). The participation of middle and lower level managers in providing participation or input ideas and ideas in budgeting is very useful to make the budget more effective and efficient.

According to Hansen and Mowen (2004) "Budgeting participation is a budgeting approach that allows managers who will be responsible for budget performance, to participate in budget development, budget participation communicates a sense of responsibility to lower-level managers and encourages creativity".

Budgeting participation is a managerial approach that generally can improve managerial performance. Over the past four decades budgeting participation and its influence on managerial performance have attracted the interest of several researchers to conduct further research (Argyris 1952, Milani 1975, Kenis 1979, Brownell 1981, Brownell and McInnes 1986, Nur Indriantoro 1993, Bambang Supomo 1998). Brownell and McInnes, (1986: Dunk, 1990) in Wahyudin Nor

(2007) show that budgetary participation allows managers (as subordinates) to negotiate with their leaders about possible budget targets that can be achieved. Leaders who allow their subordinates to be involved in making decisions regarding their work generally will increase the work satisfaction of their subordinates. Job satisfaction here is a person's attitude towards their work.

In addition to budget participation, commitment to the organization also affects managerial performance. High organizational commitment will increase high performance as well (Randall in Sumarno, 2005). High organizational commitment makes individuals care about the fate of the organization and try to do the best for the benefit of the organization. Managers who have a high level of organizational commitment will have a positive outlook and try to do their best for the sake of the organization (Porter, et All. 1974 in Arip, Setyageng 2012). Research conducted by Sinuraya (2009) and Pradipta (2013) found organizational commitment had a significant effect on job satisfaction. Different studies conducted by Nouri (1994) in Supriyono (2004), stated that there is a negative and significant relationship between organizational commitment to managerial performance

According to Porter et All (1979) in Veronica et al, (2009) stated high commitment causes individuals to tend to pay more attention to the continuity of the organization and try to direct the organization to be better in the future so that a high organizational commitment will increase job satisfaction and managerial performance of the company. Conversely, if individuals have a low level of organizational commitment and selfishness, individuals will not have the intention to advance the organization so as not to achieve work satisfaction and improve managerial performance of the company.

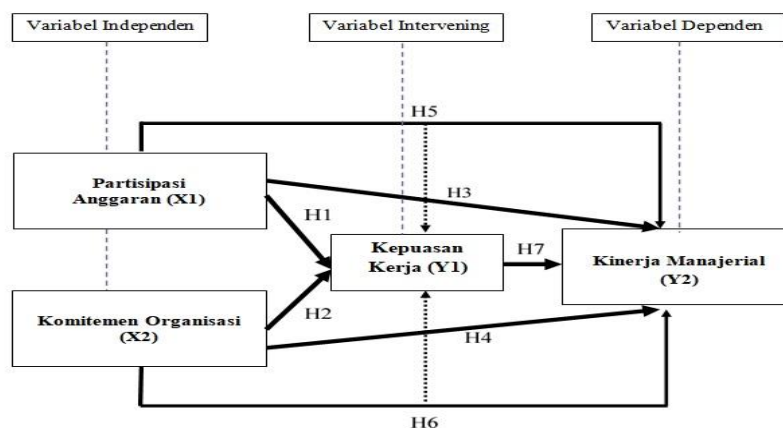
Job satisfaction is the expression of pleasant feelings from the individual as an individual's appreciation of his work (Locke, 1976). The budgeting process



requires cooperation and involvement from various parties so that a sense of satisfaction can be created. According to Handoko (2003), job satisfaction can be said to be individualistic because each person has a position of satisfaction that is not the same because it is influenced by the desires and value systems adopted by the individual. The high and low level of job satisfaction will be influenced by how many aspects of the work are in accordance with the wishes of the individual. According to Budi Utomo (2010), job satisfaction can reflect how individuals feel about their work which can

be seen from the behavior shown by individuals to the work and environment in which they work.

The study conducted by ISSN: 2302 - 8556 Accounting E-Journal of Udayana University 10.1 (2015): 261-26 Hariyanti and Nasir (2002) and Yunita (2008) concluded that there was a positive influence between organizational commitment and managerial performance and Yuleova (2013) suggested that positive influence between organizational commitment and performance through job satisfaction.



**Figure 1: Theoretical Framework of the Model of the Effect of Participatory Budgeting and Organizational Commitment Through Job Satisfaction Against Managerial Performance.**

### Hypothesis

Based on the previous frame of mind and research conducted by several previous researchers, hypotheses can be arranged:

H1: Budget participation has a positive effect on Job Satisfaction at UIN North Sumatra Medan

H2: Organizational Commitments have a positive effect on Job Satisfaction at UIN North Sumatra Medan

H3: Budget participation has a positive effect on Managerial Performance on UIN North Sumatra Medan

H4: Organizational Commitment has a positive effect on Managerial Performance at UIN North Sumatra Medan

H5: Budget Participation through Job Satisfaction positively affects Managerial Performance at UIN North Sumatra Medan

H6: Organizational Commitment through Job Satisfaction positively affects

Managerial Performance at UIN North Sumatra Medan

H7: Job Satisfaction Has a Positive Effect on Managerial Performance on UIN North Sumatra Medan

### MATERIALS AND METHODS

This study is a comparative causal study. Where comparative causal research is research conducted to compare a variable (object of research), between different subjects or different times and find a causal relationship (Marzuki, 1999: 122). Comparative causal research is research that is directed at investigating causal relationships based on observing the consequences that occur and looking for factors that are the cause through the data collected. In this study the basic approach is to start with the difference between two

groups and then look for factors that might be the cause or effect of these differences.

Population and sample in this study were all UIN North Sumatra Medan employees who were involved in the budgeting process in the UKA North Sumatra RKA-KL which amounted to 165 people where sampling used Slovin Formula. So that based on the above calculation the sample that became the respondents in this study was adjusted to be as many as 115 people or around 72% of the total UIN Sumatra North Medan employees involved in budgeting.

The sampling technique is done by using cluster sampling techniques. Where Cluster Sampling is a sampling technique in groups. Sampling of this type is carried out based on certain groups / areas. The purpose of the Cluster Random Sampling method is, among others, to examine something in different parts of an agency.

Data collection uses primary data sources and secondary data sources. Primary sources are data sources that directly provide data to data collectors, and secondary sources are sources that do not directly provide data to data collectors, for example through other people or through documents. Furthermore, when viewed in terms of methods or techniques of data collection, the data collection techniques can be done by interview (interview), questionnaire (questionnaire), observation (observation) and a combination of the three.

## RESULTS AND DISCUSSION

### Testing of Classical Assumptions

The classic assumption deviation test consists of normality test, multicollinearity test and heteroscedasticity test.

#### Normality test

Normality test is done to find out whether the population of the data is normally distributed or not. In this research the P Plot Normal Test will. The results using the Histogram Test can be seen in Figure 2 and Figure 3 and Figure 4 below:

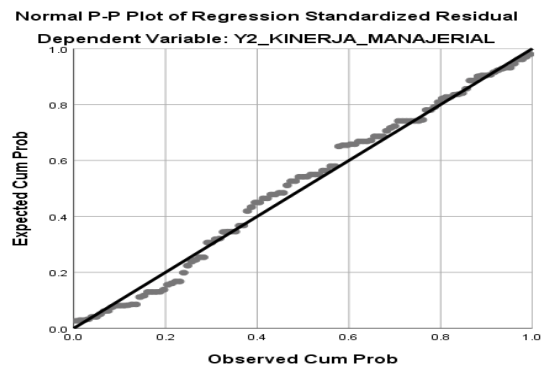


Figure 2: Normality Test Results - Regression Equation 1

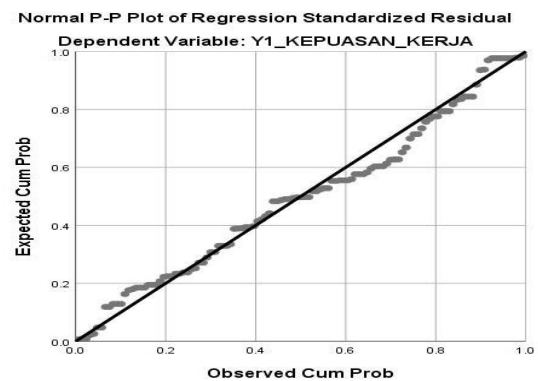


Figure 3: Normality Test Results - Regression Equation 2

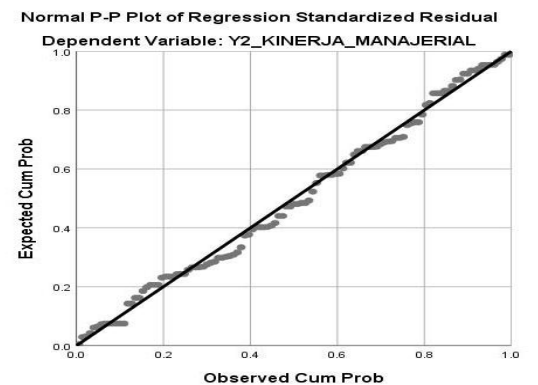


Figure 4: Normality Test Results - Regression Equation 3

The overall appearance of a normal probability plot (p-plot) graph from Figure 2 to Figure 4 shows that the regression model meets the assumption of normality, because the points (data) spread around the diagonal line and follow the direction of the diagonal line. This means that there is a normal distribution between the dependent variable and the independent variable

#### Multicollinearity Test

Multicollinearity test is used to find out whether in the regression model there is

a correlation between independent variables. This test can be seen from the value of VIF <10 and tolerance> 0.10 so there is no

multicollinearity (Ghozali, 2011). The results of multicollinearity testing can be seen in Table 2 to Table 4 below:

**Table 2: Multicollinearity Testing - Regression Equation 1**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,625	1,839		7,410	0,000		
	X1_PARTISIPASI_ANGGARAN	0,536	0,046	0,702	11,648	0,000	0,825	1,212
	X2_KOMITMEN_ORGANISASI	0,149	0,042	0,214	3,559	0,001	0,825	1,212

a. Dependent Variable: Y2\_KINERJA\_MANAJERIAL

**Table 3: Multicollinearity Testing - Regression Equation 2**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	22,087	2,573		8,583	0,000		
	X1_PARTISIPASI_ANGGARAN	-0,093	0,064	-0,134	-1,442	0,152	0,825	1,212
	X2_KOMITMEN_ORGANISASI	0,303	0,058	0,483	5,183	0,000	0,825	1,212

a. Dependent Variable: Y1\_KEPUASAN\_KERJA

**Table 4: Multicollinearity Testing - Regression Equation 3**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,294	1,484		0,872	0,385		
	X1_PARTISIPASI_ANGGARAN	0,588	0,029	0,770	20,189	0,000	0,810	1,234
	X2_KOMITMEN_ORGANISASI	-0,020	0,029	-0,030	-0,703	0,484	0,666	1,502
	Y1_KEPUASAN_KERJA	0,558	0,042	0,505	13,188	0,000	0,803	1,246

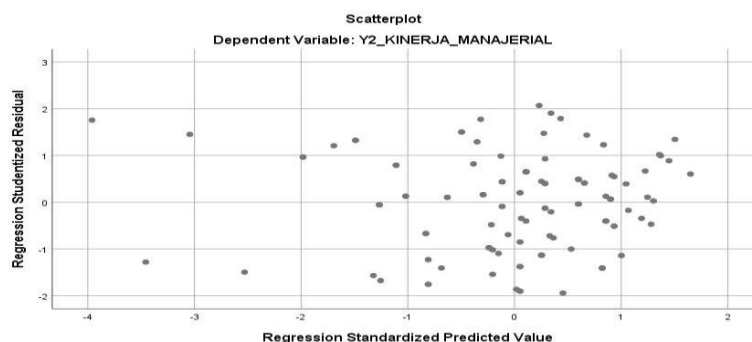
a. Dependent Variable: Y2\_KINERJA\_MANAJERIAL

Based on data processing in Tables 2 to 4 can be seen the calculation results of Tolerance and VIF values are each tolerance value (greater than 0.1) and each VIF value (smaller than 10), so it can be concluded that this regression model free from multicollinearity.

### Heteroscedasticity Test

Heteroscedasticity test is used to determine whether there is a classic

assumption of heteroscedasticity that is the existence of variance inequalities from residuals for all observations in the regression model. The requirements that must be fulfilled in the regression model are the absence of symptoms of Heteroscedasticity. In Figure 5 to Figure 7 can be seen the results of heteroscedasticity test with no symptoms of heteroscedasticity.



**Figure 5: Heteroscedasticity Test Results - Regression Equation 1**



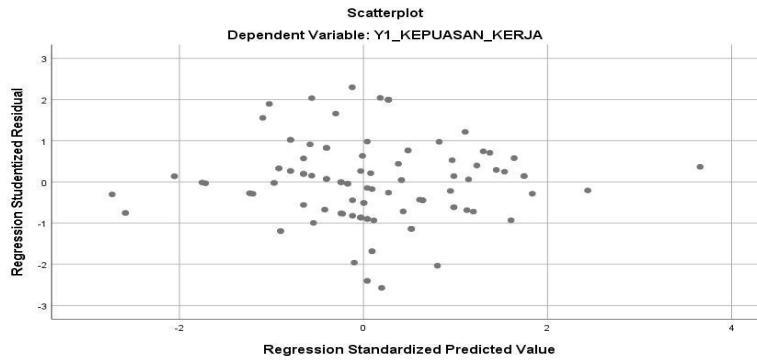


Figure 6: Heteroscedasticity Test Results - Regression Equation 2

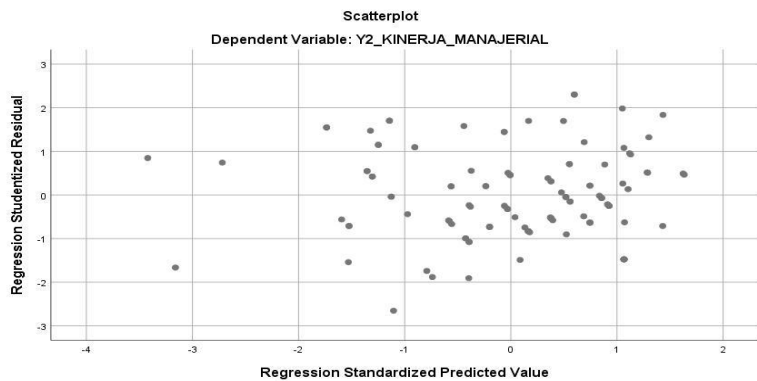


Figure 7: Heteroscedasticity Test Results - Regression Equation 3

Testing the heteroscedasticity assumption concludes that the regression model does not occur heteroscedasticity. In other words, there are similarities in the variance from the residuals from one

observation to another. This conclusion is obtained by looking at the spread of dots that spread randomly, not forming a certain clear pattern, and spread both above and below the number 0 on the Y axis.

### Regression Analysis Test Results

We can see the results of the regression analysis test in Table 7 below:

Table 7: Regression Analysis Test Results

Model	Variabel Independen	Variabel Dependen	Koefisein Path	t	Sig	F	sig	Adjusted R Square
Persamaan Regresi I	Partisipasi Anggaran	Kinerja Manajerial	0.702	11.648	.000	110.846	.000	.658
	Komitmen Organisasi		0.214	3.559	.001			
Persamaan Regresi II	Partisipasi Anggaran	Kepuasan Kerja	-0.134	-1.442	.152	13.478	.000	.183
	Komitmen Organisasi		0.483	5.138	.000			
Persamaan Regresi III	Partisipasi Anggaran	Kinerja Manajerial	0.770	20.189	.000	246.004	.000	.866
	Komitmen Organisasi		-0.030	-.703	.484			
	Kepuasan Kerja		0.505	13.188	.000			

Source: Data is processed using IBM Spss V 25 2018

Based on the results of the F test, obtained F count for each regression model equation of 110,846; 13,478; and 246,004; with each probability equal to 0,000; 0,000; and 0,000. Because the value of probability is less than

0.05; then the equation of the regression model is feasible to use.

### 1. Equation Regression I

In the regression equation I the following values are obtained;

Adjusted R square value of 0.658. This means that 65.8% of managerial performance variables can be explained by variable budgetary participation and organizational commitment. While the remaining 34.2% is explained by other variables outside of the ones studied.

The results of the t-test show a value of 11,648 and 3,559 with a probability of 0,000 and 0,001. Because the t-count value is 11,648 and 3,559 is greater than t Table for  $df = 115$  (n-2; sig. 5%) of 1,983; and probability values smaller than 0.05; then the variables of budget participation and organizational commitment have an influence and significance on managerial performance

In the results of the regression equation 1 test produces a standardized beta value for the effect of budget participation on managerial performance of 0.702 with a significant under 0.05. Standardized beta value 0.702 is the value of path or path p1. Whereas the influence of organizational commitment on managerial performance is 0.214 with a significant under 0.05. The standardized beta value of 0.214 is the path value of p2.

## **2. Equation Regression II**

In the regression equation II the following results are obtained;

Adjusted R square value of 0.183. This means that 18.3% of work motivation variables can be explained by variable budget participation and organizational commitment. While the remaining 81.7% is explained by other variables.

The results of the budget participation t-test on job satisfaction showed a value of -1.442 with a probability of 0.152. because the value of t-count of -1.442 is smaller than t-Table for  $df = 115$  (n-2; sig 5%), the variable budget participation on job satisfaction is not significant. while the results of the t-test of organizational commitment to job satisfaction show a value of 5.138 with a probability of 0.000 Because the t-count value of 5.138 is greater than t-Table for  $df$

= 115 (n-2; sig. 5%) of 1,983; and probability values smaller than 0.05; then the variable organizational commitment is significant. This means that organizational commitment has an effect on job satisfaction. While budget participation does not affect job satisfaction.

The results of the regression equation 2 test result in a standardized beta value for the effect of budget participation on job satisfaction of -.134 with a significant under 0.05. The standardized value beta -.134 is the value of the path or path of p3. While for the influence of organizational commitment on job satisfaction is 0.483 with a significant above 0.05. The standardized value of beta 0.483 is the value of the path or path of p4.

## **3. Regression equation III**

In the regression equation III the following results are obtained;

Adjusted R square value of 0.866. This means that 86.6% of managerial performance variables can be explained by budget participation variables, organizational commitment variables, and job satisfaction variables. While 14.4% is explained by other variables.

The results of the t-test for the variable budget participation and job satisfaction showed significant results. This is because the value of the budget participation variable count is 20,189, the value of the variable t-test is greater than t-table for  $df = 115$  (n-2; sig. 5%) of 1,983, and the probability value for the budget participation variable is 0,000 smaller from 0.05 it shows significant results. While in the organizational commitment variable, it shows insignificant results. This is because the value of t-count is -0.703 is smaller than t-Table for  $df = 115$  (n-2; sig. 5%) of 1,983; and the probability value of 0.484 is greater than 0.05. This means that organizational commitment and job satisfaction have no effect on managerial performance.

On the results of the regression equation 3 test produces a standardized value beta 0.770; -0,030; 0.505. The

standardized beta 0.770 value is the path value or path p5 and is significant. The standardized value of beta-0,030 is the value

of path or path p6 and is not significant. The standardized value of beta 0.505 is the value of path or path p7 and is significant.

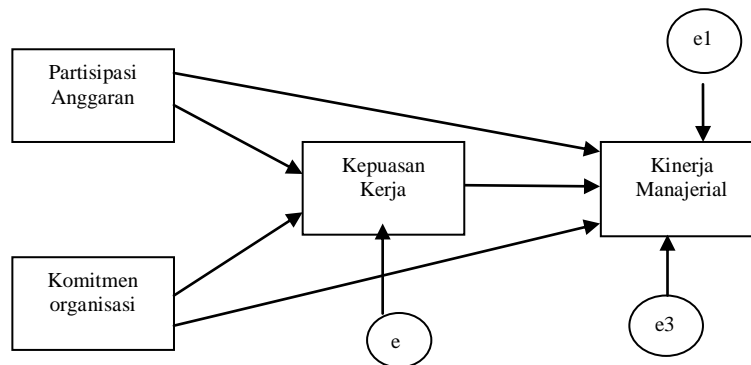


Figure 8: Empirical Diagram (Standardized, n = 115)

### Hypothesis Test Results

The results of hypothesis testing using t count we can see the results in the following table 8:

**Table 8: Hypothesis Test Results**

NO	HIPOTESIS	t- HITUNG	t- TABEL	Sig.	KOEF. PATH	TOLAK/ TERIMA HIPOTESIS	KETERANGAN
1	Partisipasi anggaran berpengaruh positif dan terhadap Kinerja manajerial (X1 ke Y2)	11.648	1,983	0.000	0.702	Terima Karena Sig > 0.05 atau t- tabel < dari t - hitung	Partisipasi Anggaran berpengaruh signifikan terhadap kinerja manajerial
2	Komitmen aparatur berpengaruh positif terhadap Kinerja manajerial (X2 ke Y2)	3.559	1,983	.001	0.214	Terima Karena Sig < 0.05 atau t-tabel < dari t -hitung	Komitmen Organisasi berpengaruh signifikan terhadap kinerja manajerial
3	Partisipasi anggaran berpengaruh positif terhadap Kepuasan Kerja (X1 ke Y1)	-1.442	1,983	.152	-0.134	Tolak Karena Sig > 0.05 atau t- tabel > t - hitung	Partisipasi Anggaran berpengaruh dan tidak signifikan terhadap Kepuasan Kerja
4	Komitmen Organisasi berpengaruh positif terhadap Kepuasan Kerja (X2 ke Y1)	5.138	1,983	.000	0.483	Terima Karena Sig < 0.05 atau t-tabel < dari t -hitung	Komitmen Organisasi berpengaruh signifikan terhadap Kepuasan Kerja
5	Partisipasi anggaran melalui Kepuasan Kerja berpengaruh positif terhadap Kinerja manajerial (X1 Melalui Y1 ke Y2)	20.189	1,983	.000	0.770	Terima Karena Sig < 0.05 atau t-tabel < dari t -hitung	Partisipasi Anggaran Melalui Kepuasan Kerja berpengaruh dan signifikan terhadap Kinerja Manajerial
6	Komitmen aparatur melalui Kepuasan Kerja berpengaruh positif terhadap Kinerja manajerial (X2 Melalui Y1 ke Y2)	-.703	1,983	.484	-0.030	Tolak Karena Sig > 0.05 atau t- tabel > t - hitung	Komitmen Organisasi Melalui Kepuasan Kerja berpengaruh dan tidak signifikan terhadap Kinerja Manajerial
7	Kepuasan Kerja berpengaruh positif terhadap Kinerja manajerial (Y1 ke Y2)	13.188	1,983	.000	0.505	Terima Karena Sig < 0.05 atau t-tabel < dari t -hitung	Kepuasan Kerja berpengaruh dan signifikan terhadap kinerja manajerial

Source: Data is Processed Using IBM Spss V 25 2018

## DISCUSSION

### Effect of Budget Participation on Managerial Performance

Based on the regression equation 1, and based on the calculated value in Table 8, the value of the calculation of budgetary

participation is 11,648 > t-table, which is 1,983 and in Table 8 shows that between budgetary participation has a significant and significant effect on managerial performance where the t-test obtained value (t-sig) of 0,000 < 0.05. Then the hypothesis

which states that organizational commitment has a positive and significant effect on managerial performance can be accepted.

Higher budget participation will affect the improvement of agency managerial performance. This is due to the receipt of inputs and information from subordinates related to the preparation of the budget work plan, the use of the budget will be more targeted. In work practices in the field of course the subordinates better understand the conditions and situations of the work environment that will be faced, for that the leaders are expected to be able to take these information as consideration in making decisions to prepare a budget work plan. The higher the appreciation of the leadership towards the participation of subordinates in preparing the budget, this will certainly facilitate the work unit in implementing the budget so that it will certainly improve managerial performance itself.

### **Effect of Organizational Commitment on Managerial Performance**

The results of the study show that the second hypothesis (H2), namely the influence of organizational commitment has a positive and significant effect on managerial performance. The empirical facts in this study show that there are positive and significant influences on organizational commitment to managerial performance. In Table 8 shows that between organizational commitment and managerial performance has a value of  $t$  ( $t$ -sig) of  $0.001 < 0.05$  and based on regression equation 1, obtained value of  $t$ -calculate organizational commitment of  $3.559 > t$ -Table which is 1,983 things prove that, second hypothesis (H2) organizational commitment has a positive and significant effect on managerial performance. So the hypothesis states that organizational commitment has a positive and significant effect on acceptable managerial performance.

With high commitment, the organization will be able to carry out all the workload faced to get maximum and

expected results. Although sometimes the goals to be achieved are very difficult to achieve, but with high commitment, someone will be able to achieve them because there is encouragement in him through that commitment.

Increasing organizational commitment in each government agency is a priority in improving employee performance. Committed employees will be able to work as maximally as possible because they want the organization's success where they work. Committed government employees will have an understanding of organizational goals, feelings of involvement, pleasant feelings and feelings that the organization is the place to work and where they live.

### **Effect of Budget Participation on Job Satisfaction**

In the regression equation 2, the value of the organizational commitment is  $-1.442 < t$ -Table, which is 1,983 and based on the facts obtained in this study shows that there is a positive and not significant effect between budget participation on job satisfaction. This can be seen in Table 5.18 which shows that between budget participation and job satisfaction is influential and not significant because the value ( $t$ -sig) is obtained at  $0.483 > 0.050$ . This proves that the third hypothesis (H3) budget participation has a positive and not significant effect on job satisfaction cannot be accepted or rejected.

From the results of the research that has been carried out an increase in budget participation does not have a significant impact on increasing job satisfaction. This can be caused by feelings and perceptions of employees of UIN North Sumatra Medan that basically budget participation carried out by each level of leadership is only a habit of the workload faced where it has become an obligation that must be fulfilled and implemented. Therefore, even though ideas or ideas for planning budget use activities are accepted by the leadership, they cannot necessarily increase employee satisfaction.

### **Effect of Organizational Commitment on Job Satisfaction.**

The results show that organizational commitment has a positive effect on job satisfaction. This means that the head of the work unit at UIN North Sumatra Medan who has loyalty to his organization tends to be satisfied with his work. In other words, the higher the commitment and loyalty of the leadership, the higher the job satisfaction they will get. The most dominant indicator is an indicator of normative commitment which is defined as the feeling of employees of UIN North Sumatra Medan about the obligations that must be given to the organization.

The facts obtained in this study indicate that organizational commitment has a positive effect on job satisfaction. This can be proven in the regression equation 2, where based on the value of the organizational commitment value of job satisfaction is  $5.138 > t\text{-Table}$  which is 1983 and in Table 8 shows that between organizational commitment and job satisfaction has  $t(t\text{-sig})$  of  $0.001 < 0.050$  this proves that, the fourth hypothesis (H4) organizational commitment has a positive and significant effect on job satisfaction received.

### **The Effect of Budget Participation on Managerial Performance through Job Satisfaction**

Based on the regression equation 3, the fifth hypothesis (H5) which states that budget participation has a positive effect on managerial performance through job satisfaction in the middle. The fact in this study shows the results that there is a positive and significant influence between budgetary participation on managerial performance through job satisfaction. This can be seen in Table 5.18. The table shows that between budget participation to managerial performance through job satisfaction has  $t(t\text{-sig})$  of  $0,000 > 0.05$ . Then the hypothesis which states that budget participation has a positive effect on managerial performance through job satisfaction is acceptable

With the use of path analysis to find out the variable causality relationship, job satisfaction is not able to be a variable that mediates the relationship between budget participation and managerial performance.

### **Effect of Organizational Commitment on Managerial Performance through Job Satisfaction**

Based on the regression equation 3, the sixth hypothesis (H6) which states that organizational commitment has a positive effect on managerial performance through job satisfaction cannot be accepted or rejected. The fact in this study shows the results that there is no positive and insignificant influence between organizational commitments to managerial performance through job satisfaction. This can be seen in Table 8. The table shows that between organizational commitment to managerial performance through job satisfaction has  $t(t\text{-sig})$  of  $0.484 < 0.050$ .

Then the hypothesis which states that organizational commitment has a positive effect on managerial performance through job satisfaction is rejected. This means that the higher the commitment to the service, the managerial performance and satisfaction in work will have no effect.

With the use of path analysis to find out the causal relationship of variables, job satisfaction can mediate the relationship between organizational commitment and managerial performance.

### **Effect of Job Satisfaction on Managerial Performance**

Based on the regression equation 3, the seventh hypothesis (H7) which states that job satisfaction has a positive effect on managerial performance is accepted. The empirical facts in this study indicate that there is a positive and significant influence between job satisfaction and managerial performance. This can be seen in Table 8. The table shows that between satisfaction and managerial performance has  $(t\text{-sig})$  of  $0,000 < 0,05$ . So the hypothesis which states that job satisfaction has a positive and significant effect on managerial performance is accepted. This means that



the job satisfaction that is present in its apparatus has a direct influence on improving managerial performance.

### **Implementation of Policy and Strategy**

From the results of the research that has been done, the policies and strategies that can be carried out by UIN North Sumatra Medan in improving managerial performance are as follows;

1. Issue rules and regulations about the period of evaluation of performance of budget realization per Quarter with a realization target of 25%, so that finally the performance target of the semester can be achieved or by 50%.
2. Making provisions and policies for Rewarding and Punishment for work units that cannot achieve the performance of quarterly or 3-month budget realization of 25%, both in the first quarter to the fourth quarter, is very useful for increasing work unit organizational commitment.
3. Conduct disclosure about the budget ceiling and the implementation of the elimination of activities through budget revisions in each work unit to the middle leadership level namely Deputy Dean, Head of Department, Head of Division and Head of Subdivision in each work unit. This is needed to increase participation in middle managers. By doing openness, employees will feel the ideas and information provided through participation are valued by the leadership.
4. Carry out training and development on leadership leaders about the Guidelines and Planning Guidelines and realization of the Budget to improve the ability of leaders in preparing and realizing the budget. As well as notices of information on changes to regulations issued by the finance ministry regarding matters that may and may not be carried out as well as regulations that change in the current fiscal year.
5. Making the work contract in the form of a chancellor's performance contract to

the Unit Head of the institution then the Head of the Institution Unit decreases the performance contract to the head of each unit according to their respective duties and functions.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion**

The conclusions of this study are as follows;

1. Budget participation has a positive and significant effect on managerial performance, meaning that there is a close relationship between budgetary participation and managerial performance, where if budgetary participation increases it will also improve managerial performance.
2. Organizational commitment has a positive and significant effect on managerial performance, meaning that with high commitment, managerial performance will increase significantly.
3. Budget participation has a positive and insignificant effect on job satisfaction, meaning that employee involvement in the budgeting process will not increase the job satisfaction of the employee.
4. Organizational commitment has a positive and significant effect on job satisfaction, meaning that with higher organizational commitment, job satisfaction will increase.
5. Job Satisfaction is not able to act as an intervening variable on the relationship of budget participation with managerial performance.
6. Job satisfaction is able to act as an intervening variable on the relationship between organizational commitment and managerial performance
7. Job satisfaction has a positive and significant effect on managerial performance, meaning that when job satisfaction increases it will affect the increase in managerial performance.

### **Recommendations**

1. For researchers:

a) The researchers should then be able to develop and expand the object of research which is expected to be not limited to one agency but involves various government agencies both in one district / city, to inter-provinces, so that further research is expected to provide maximum results.

b) And it is expected that the researchers will then provide or add other variables that are not explained or included in this research which will have a stronger influence on managerial performance.

2. Policy advice and strategies that can be taken for UIN North Sumatra Medan:

From the results of the research that has been carried out the authors provide policy recommendations and strategies that can be carried out by UIN North Sumatra Medan in improving managerial performance of UIN North Sumatra, among others, as follows;

a) The Chairperson in this case the North Sumatra UIN Chancellor should provide or issue provisions and regulations regarding the quarterly performance evaluation period of the budget realization with a realization target of 25%, so that finally the performance target of the semester can be achieved or by 50%.

b) The Chairperson in this case the Chancellor of UIN North Sumatra can provide rewards and sanctions to work units that do not achieve the set performance targets. This is needed so that the work unit organizational commitment to performance targets can be increased so that managerial performance can increase.

c) The work leadership unit both the Faculty, Postgraduate, Center, Institution and Section leadership units should be more open about the number of ceiling allocations in each unit to the level manager below, this can help subordinates to plan more optimal activities so that the managerial performance can Well done.

d) The head of the work unit should be more transparent to his subordinates in

this case the head of the study program / department, the head of the section and the head of the sub-section about the implementation of the budget revision to be carried out. With more transparent revisions made, subordinates will feel that the work unit leader respects the ideas that have been given and knows the latest plans of the leadership. This can increase participation and increase satisfaction of participation from Level Bawahaan in planning and implementing the budget in the coming year.

e) Planning and Finance Section of the Chancellor's Bureau in this case as a facilitator and control of the implementation and budget planning should be able to make training and development activities to the heads of other work units on budget implementation and planning. This is very necessary to provide knowledge to the leadership of the work unit on matters that are permitted and not permitted in implementing and designing budgets as well as developing matters regarding the latest regulations issued by the finance ministry in accordance with the implementation and draft budget. So that the plan and realization can be minimized and the number of budget revisions can be reduced.

f) The Chancellor as the highest Leader of UIN North Sumatra should give the Performance Contract systematically to the Dean, Director of Postgraduate, Head of Center / Institution and Head of Section, and then the Head of the Institution Unit decreases the performance contract to the deputy dean, secretary, department head, section head and the head of sub-section in accordance with the target and main task of each field and evaluated by the highest leadership unit every 3 months or per trimester.

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