

The Effect of Participation, Transparency, Accountability, Organizational Commitment and Motivation on Budget Management in District of Medan

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ABSTRACT

This study aims to provide empirical evidence of the effect of participation, transparency, accountability, organizational commitment and motivation on budget management. This study uses primary data by distributing questionnaires directly to the sub-district head, sub-district secretary and every head of the existing sub-district, and financial managers responsible for budgeting. The number of samples was as many as 84 respondents. Data were analysed using descriptive statistical analysis and partial least squares analysis (SEM PLS). The results showed that participation, transparency, accountability, organizational commitment and motivation positively affected budget management in the city of Medan sub-districts.

Keywords: participation, transparency, accountability, organizational commitment, motivation, budget management

INTRODUCTION

In an organization, the budget plays an important role where the budget is a financial plan systematically prepared to support the implementation of an organization's program of activities. Along with the community's demands for transparency and public accountability, it requires every government organization to improve its performance to be more oriented toward creating good public and good governance.

In the Indonesian governance system, based on Law no. 23 of 2014 concerning Regional Government, sub-districts have the authority to carry out general government affairs. The sub-district is responsible for carrying out general government tasks and carrying out part of the delegated authority of the regent/mayor. The sub-district must do it as a regional apparatus and technical implementer. Sub-districts receive funds from the district/city regional revenue and expenditure budget to carry out these responsibilities.

The sub-districts in the city of Medan carry out the main task of carrying out program activities in the fields of Government, Development, Community Empowerment and Community Service. The sub-district office in Medan City has implemented a performance-based budget. With the implementation of a performance-based budget, it is hoped that the budget prepared by the District leader Office in Medan City District can be realized properly, following the goals and objectives to be achieved by the Local Government Agencies (SKPD). The sub-district office in Medan city is required to make performance standards for each activity budget so that it is clear what activities will be carried out, what costs will be needed, and what results will be obtained. The budget classification is detailed, starting from strategic objectives

to the type of expenditure for each activity or work program, making it easier for performance evaluation to be carried out.

Thus, it is hoped that the preparation and allocation of the budget can be more adapted to the scale of priorities and preferences in each sub-district office in Medan, taking into account the principles of economy, efficiency and effectiveness. When the new system has begun to be effective, it is not accompanied by special training regarding budget implementation following applicable laws and regulations. Budget implementation training is given only a few times, and many employees still do not understand how it is implemented. Likewise, from the preliminary information obtained from the Regional Apparatus Work Unit in the Medan City District, the problems that are often faced are the low capacity of human resources, the difficulty of determining the priority scale of program activities, limited budget funds, and the lack of data availability. This study seeks to find out about the budget management system in each Medan City sub-district, the extent to which the sub-districts implement the budget management process in the city of Medan, and the obstacles in its implementation. This study also seeks to see the phenomena that occur in the Sub-District Head Office in Medan City, where the government's performance at the Sub-District Head Office in Medan City is currently being highlighted by the community, especially the performance of government agencies whose activities are mostly financed by the Regional Budget. The sub-district as a Regional Apparatus Organization (OPD) prepares the sub-district OPD budget plan based on the sub-district work plan.

The budget is a statement regarding the estimated performance to be achieved over a certain period, expressed in financial terms. In the current reform era, regional financial management has undergone various regulatory changes from time to time. In good governance, one of the important problems in managing

government finances is the budget. The budget can be a short-term work plan based on the long-term activity plan in the budget preparation process. According to Hansen and Mowen (2004), budget participation (budgeting participation) is a budgeting approach that allows managers responsible for budget performance to participate in budget development. Budget participation communicates a sense of responsibility to lower-level managers and encourages creativity. In managing the budget, the principle of transparency is the main key that must be applied. Transparency will create mutual trust between the government and the public through information and ensure easy access to accurate and adequate information. Abuse of budget management because it does not uphold the principle of accountability, accountability is the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the use of public resources (Mahmudi, 2010).

Accountability of a government agency is a manifestation of the obligation to account for the success or failure of the implementation of the mission of the agency concerned. Accountability, like transparency, has become one of the public sector's core issues of good governance. Although related, accountability and transparency are two different concepts (Jorge, 2021). The success of regional financial management based on government accounting standards affects regulatory factors, namely commitment.

The theory shows that organizational commitment is very important to direct and motivate government apparatus employees to work according to government accounting standards in budget management. Strong commitment from the organization to make changes to the structure of the government bureaucracy so that employee performance can implement good budget management. In addition to commitment, motivation is also influential in budget management, with the motivation of work being carried out well to achieve goals and objectives.

In managing government finances, the budget is one of the important issues. The budget is a statement of what is expected and planned for a certain period in the future. Mardiasmo (2005) suggests that the budgeting stage is very important because an ineffective and not performance-oriented budget can thwart the plans that have been prepared. The budget is a managerial plan for action to facilitate the achievement of organizational goals.

Framework

Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:

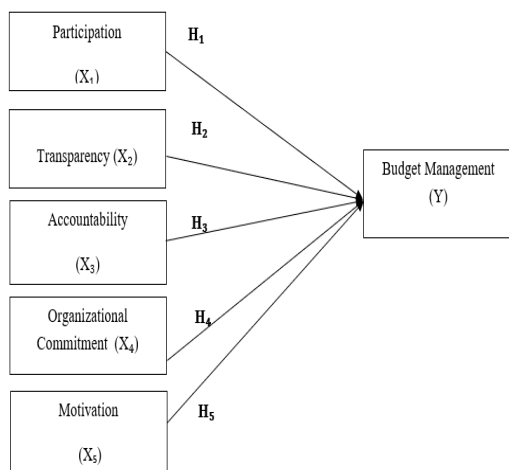


Figure 1. Conceptual Framework

- H1: Participation has a positive effect on budget management
- H2: Accountability has a positive effect on budget management
- H3: Transparency has a positive effect on budget management
- H4: Organizational commitment has a positive effect on budget management
- H5: Motivation has a positive effect on budget management

RESEARCH METHODS

This type of research is causal research. According to Erlina (2011), causal research aims to test hypotheses and is research that explains phenomena in the form of relationships between variables. This study

identifies independent variables, namely the influence of participation, transparency, accountability and organizational commitment on budget management in the Medan Amplas sub-district as the dependent variable by analyzing and testing quantitative data.

This study uses the population of the district in the city of Medan. The sample in this study were respondents who worked at the district leader Office in Medan City. The criteria in this study were from 21 sub-districts in the city of Medan, namely the district leader, the District leader Secretary, the Head of each section and the Treasurer. This study took 21 districts in the city of Medan. By sending 147 Questionnaires to each sub-district, 7 questionnaires. The sample is part of the number or characteristics possessed by the population that must be able to represent the population (Sugiyono, 2014). The purposive sampling method uses the number of samples, namely determining the sample by taking samples from the population based on certain criteria.

RESULT AND DISCUSSION

1. Convergent Validity Test

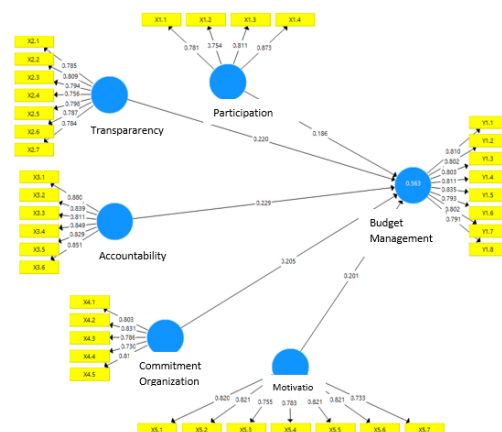


Figure 2 Validity Testing Based on Factor Loading
Source: Research Results, Processed with SmartPls 3.0 (2022)

Based on the testing of the validity of the loading factor in Figure 2, the entire loading value is > 0.7 , which means that it has met the validity requirements based on the loading value. Furthermore, validity testing

is based on the average variance extracted (AVE) value. The following table shows the AVE value of each variable in this study.

Table 1. Validity Testing Based on AVE

| | Average Variance Extracted (AVE) |
|--------------------------------|----------------------------------|
| Accountability (X3) | 0.711 |
| Organizational Commitment (X4) | 0.628 |
| Motivation (X5) | 0.630 |
| Participation (X1) | 0.650 |
| Budget Management (Y) | 0.650 |
| Transparency (X2) | 0.621 |

Source: Research Results, Processed with SmartPls 3.0 (2022)

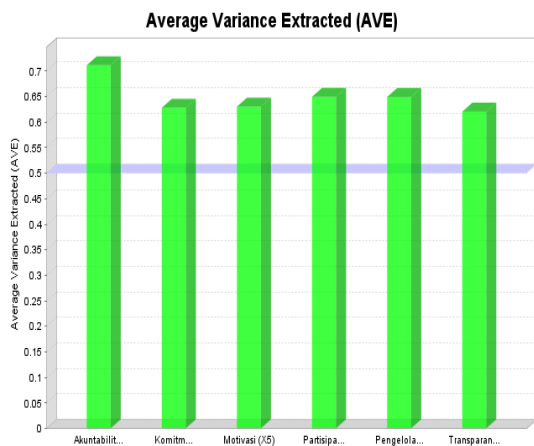


Figure 3 Validity Test based on Average Variance Extracted
Source: Research Results, Processed with SmartPls 3.0 (2022)

A convergent validity test with an AVE value must meet the requirements. This test requires an AVE value above 0.5 (Sholihin, 2013). Table 1 and figure 3 above show that the AVE value of these research variables is more than 0.5. Thus it can be concluded that the variables in this study meet the requirements of the convergent validity test seen from the AVE value.

Table 2. Discriminant Validity Test

| | Ac (X3) | OC(X4) | MO (X5) | PR(X1) | BM (Y) | TR (X2) |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------|---------------------------|
| Accountability (X3) | $\sqrt{AVE_{X3}} = 0.843$ | | | | | |
| Organizational Commitment (X4) | 0.437 | $\sqrt{AVE_{X4}} = 0.793$ | | | | |
| Motivation (X5) | 0.403 | 0.453 | $\sqrt{AVE_{X5}} = 0.794$ | | | |
| Participation (X1) | 0.299 | 0.365 | 0.388 | $\sqrt{AVE_{X1}} = 0.806$ | | |
| Budget Management (Y) | 0.540 | 0.559 | 0.541 | 0.505 | $\sqrt{AVE_Y} = 0.806$ | |
| Transparency (X2) | 0.386 | 0.434 | 0.378 | 0.448 | 0.556 | $\sqrt{AVE_{X2}} = 0.788$ |

Source: Research Results, Processed with SmartPls 3.0 (2022)

In discriminant validity testing, the value of the square root of the AVE of a latent variable is compared with the correlation value between the latent variable and other latent variables. The square root value of AVE for each latent variable is known to be greater than the correlation value between the latent variable and other latent variables. So it is concluded that it has met the requirements of discriminant validity.

2. Reliability Test

After that, the reliability test was carried out based on the composite reliability (CR) value. The following CR values are presented in the table

Table 3. Reliability Testing based on Composite Reliability (CR)

| | Composite Reliability |
|--------------------------------|-----------------------|
| Accountability (X3) | 0.937 |
| Organizational Commitment (X4) | 0.894 |
| Motivation (X5) | 0.923 |
| Participation (X1) | 0.881 |
| Budget Management (Y) | 0.937 |
| Transparency (X2) | 0.920 |

Source: Research Results, Processed with SmartPls 3.0 (2022)

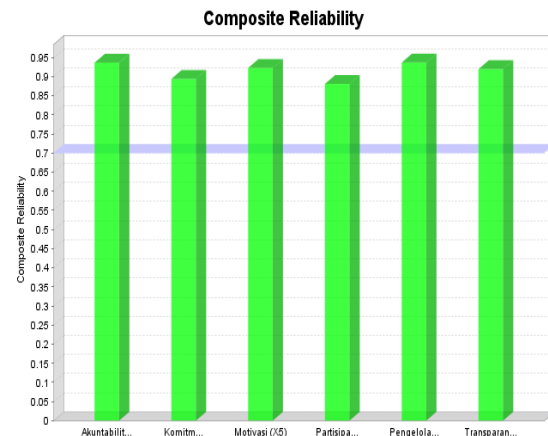


Figure 5.3 Reliability Testing based on Composite Reliability (CR)

Source: Research Results, Processed with SmartPls 3.0 (2022)

The recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are > 0.7, meaning they have met the reliability requirements based on CR.

3. Evaluation of the Structural Model (Inner Model)

1. Variation of Endogenous Constructs on Adjusted R-square value

Evaluation of the structural or inner model is used to see variables' direct and indirect effects. This evaluation begins by looking at the R-square value. Based on data processing with SmartPLS, the R-Square value in this study

Table 4. Coefficient of Determination (R-Square)

| | R Square |
|--------------------------|----------|
| Pengelolaan Anggaran (Y) | 0.563 |

Source: Research Results, Processed with SmartPls 3.0 (2022)

Based on the results in Table 4, it is known that the coefficient of determination (r-square) of budget management is 0.563. This value shows that the effect of participation, transparency, accountability, organizational commitment, and motivation on budget management is 56.3%.

4. Significance Test

The results of the significant research in this study can be seen in the following table:

Table 5. Effect Significance Test

| | Ac (X3) | OC(X4) | MO (X5) | PR(X1) | BM (Y) | TR (X2) |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------|---------------------------|
| Accountability (X3) | $\sqrt{AVE_{X3}} = 0.843$ | | | | | |
| Organizational Commitment (X4) | 0.437 | $\sqrt{AVE_{X4}} = 0.793$ | | | | |
| Motivation (X5) | 0.403 | 0.453 | $\sqrt{AVE_{X5}} = 0.794$ | | | |
| Participation (X1) | 0.299 | 0.365 | 0.388 | $\sqrt{AVE_{X1}} = 0.806$ | | |
| Budget Management (Y) | 0.540 | 0.559 | 0.541 | 0.505 | $\sqrt{AVE_Y} = 0.806$ | |
| Transparency (X2) | 0.386 | 0.434 | 0.378 | 0.448 | 0.556 | $\sqrt{AVE_{X2}} = 0.788$ |

Source: Research Results, Processed with SmartPls 3.0 (2022)

Based on the results in Table 5, the results obtained are:

1. Accountability positively affects budget management with a path coefficient value of 0.229 (original sample column) and is signed with a P-Values value of 0.024 <0.05. Thus the hypothesis states that accountability's positive and

significant effect on budget management can be accepted. In other words, accountability has a significant influence on budget management.

2. Organizational commitment positively affects budget management with a path coefficient value of 0.205 (original sample column) and is signed with a P-Values value of 0.011 <0.05. Thus the hypothesis states that organizational commitment's positive and significant effect on budget management can be accepted. In other words, there is a significant influence of organizational commitment on budget management.
3. Motivation positively affects budget management with a path coefficient value of 0.201 (original sample column) and is signed with a P-Values value of 0.042 <0.05. Thus, the hypothesis states that motivation's positive and significant influence on budget management can be accepted. In other words, there is a significant influence of motivation on budget management.
4. Participation positively affects budget management with a path coefficient value of 0.186 (original sample column) and significant with a P-Values value of 0.028 <0.05. Thus, the hypothesis that there is a positive and significant effect of participation on budget management can be accepted. In other words, there is a significant influence of participation on budget management.
5. Transparency positively affects budget management with a path coefficient value of 0.220 (original sample column) and is signed with a P-Values value of 0.046 <0.05. Thus, the hypothesis states that transparency's positive and significant effect on budget management can be accepted. In other words, there is a significant influence of organizational commitment to budget management.

DISCUSSION

1. Participation has a positive effect on Budget Management

Hypothesis I stated that participation has a positive effect on budget management. It shows that managing the budget requires the participation of each party. The higher the budget participation, the better the budget management is under the objectives, and the more people or individuals involved in budget management will get good results. The results of this study support the research of Indriani (2019), Angelia and Sri (2020), Sudewi and Artini (2017), Mada (2017), and Umaira (2019), which show that participation has a positive and significant effect on budget management.

The results of this study support the stewardship theory, which states that every organization needs information between stewards and principals. To manage the budget, it takes participation between superiors and employees to work together to set goals. Participation in budgeting is a process in which individuals are involved in setting budget targets and are allowed to be involved and influence the budget. Each sub-district involves employees and the community in the budgeting process. Implementing the Development Planning Conference, from the village level to the city level, which is carried out regularly, is one of the benchmarks for participation.

This study also shows that every sub-district in the city of Medan has involved the community in making direct or indirect decisions through representative institutions that can channel their aspirations. The participation is built based on freedom of association and speaking constructively.

2. Accountability has a positive effect on Budget Management

The second hypothesis stated that accountability has a positive effect on budget management. Accountability in every sub-district in Medan City can be seen in providing services to the community, which is quite good. Nevertheless, assessing the government's performance for public

facilities is still insufficient. This research supports the research by Siddik (2018), which states that accountability has an effect on budget management, and research by Ramadanis (2019) and Fajri (2019) also states that accountability has a positive effect on budget management. By carrying out the principle of accountability as the obligation of the holder of the mandate to provide accountability, present, report and disclose (disclosure) all activities and activities that are their responsibility to the trustee who has the right and authority to ask for such accountability, the quality of local government performance is good in terms of financial can improve and become better in order to encourage the realization of good governance.

The results of this study indicate that the sub-districts in the city of Medan have tried their best to account for budget management to the community and can explain and account for every public policy proportionally.

The results of this study are in line with the theory of stewardship. Namely, accountability can be interpreted as the obligation of the trust holder (steward) to provide accountability, present, report and disclose all activities and activities that are their responsibility to those with rights and authority.

3. Transparency has a positive effect on Budget Management

The results of the above study indicate that transparency positively affects sub-district budget management in Medan City. These results are reinforced by the answers of respondents who, on average, answered agree and strongly agree. It shows that transparency in budget management has been implemented properly. Transparency is a principle that guarantees access or freedom for everyone to obtain information organized by the government. Thus, it can be concluded that the higher the transparency of budget management, the higher the quality of the budget prepared.

It is in line with the stewardship theory, which shows that philosophically human nature is trustworthy and has integrity and honesty towards other parties. This study also supports research by Hendratmi (2017), which states that transparency has a positive effect on budget management and Putra's research (2019); Herawati (2017) also states that transparency has a positive effect on budget management.

4. Organizational Commitment has a positive effect on Budget Management

The fourth hypothesis states that organizational commitment positively affects budget management. This result is reinforced by the answers of respondents who, on average, agree and strongly agree. Organizational commitment is confidence in the extent to which employees sided with a particular organization whose purpose is to maintain membership. Organizational commitment is an impulse from within the individual to do something in order to achieve organizational goals. Strong organizational commitment is characterized by accepting the goals and values of the organization and making efforts for the organization's benefit. The results of this study indicate that employees and superiors who serve as sub-district heads and each section head are still committed to the sub-district through budget management. Each sub-district also agreed to achieve common goals following the vision and mission through budget management.

The results of this study support the research conducted by Sudewi and Herwati (2017), which shows that organizational commitment has a positive effect on budget management. Lestari (2017), Masruhin (2019), and Arafah (2021) also suggest an influential commitment to budget management.

With organizational commitment, it becomes a person's power to be involved in a part of the organization. Implementation of work with full responsibility, obeying regulations, involvement in the organization, and loyalty in the organization

tend to improve employee performance, and organizational commitment can be realized by completing the tasks it carries.

5. Motivation has a positive effect on Budget Management

The result of the fifth hypothesis states that motivation has a positive effect on budget management. Every individual involved in budget management must be highly motivated to provide budget planning ideas and produce program innovations or activities that the work unit can carry out. With high motivation, the results of budget management will be better, thereby reducing the work unit budget revision.

This explanation is supported by the theory of stewardship, which explains that the stewardship relationship motivates employees to work hard for the organization's benefit to improve performance. The results of this study are also supported by Nia's (2008) research which states that motivation positively affects budget management. Research conducted by Yenti (2009) also shows that motivation positively affects budget management. Budget management with achievement motivation will encourage him to develop creativity and direct all his abilities to achieve optimal work performance (Hasibuan, 2019). Individuals with a high level of motivation have a direct relationship with job satisfaction, so it impacts productivity and creativity. With high motivation from budget management, the results of the planning that has been carried out will be better to reduce the occurrence of budget revisions.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn:

1. Participation has a positive effect on budget management in the Medan City sub-district
2. Accountability has a positive effect on budget management in sub-districts in Medan City

3. Transparency has a positive effect on budget management in the sub-district of Medan City
4. Organizational Commitment has a positive effect on budget management in the Medan City sub-district
5. Motivation has a positive effect on budget management in the sub-district of Medan City

RESEARCH LIMITATIONS

Weaknesses or deficiencies that were found after analyzing and interpreting the data were as follows:

1. Due to time and energy limitations, this study only examined a few sub-districts in Medan City, so the results only reflect conditions in several sub-districts in Medan City.
2. The scope of this research is limited to certain variables, so it is still possible to find other variables related to budget management.
3. The busyness of the respondents, the location of the sub-districts that are not close together, and the tiered bureaucratic path so that it takes a relatively long time in the questionnaire collection process.

IMPLICATIONS

The results of this study support the Stewardship theory. Stewardship theory is often referred to as management theory (stewardship). Stewardship theory is also a new view of how to manage organizations and the personnel involved in them. It is expected to address related issues as an approach to organizational management.

Stewardship theory assumes a strong relationship between organizational success. The relationship stewardship theory is closely related to public sector organizations, such as government organizations and other nonprofits. Since the early years of its development, accounting for public sector organizations has been prepared to meet the information needs for the relationship between stewards and principals because stewardship theory is

often referred to as processing theory (stewardship).

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