

THE EFFECT OF BUDGETARY PARTICIPATION ON MANAGERIAL PERFORMANCE THROUGH THE ORGANIZATIONAL COMMITMENT AND WORK MOTIVATION AS THE INTERVENING VARIABLES

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ABSTRACT

This study's purpose is to examine the effect of budgetary participation on managerial performance through the organizational commitment and work motivation as the intervening variables. The samples used in this study were the upper-level managers to lower level at insurance branches company in Bengkulu City. Questionnaire survey was used to collect the data of this study. From 92 questionnaires, which were given to managers in insurance companies, 74 questionnaires were returned, while the other 67 questionnaires (72,9%) were filled out completely and can be processed. The data collected were processed using path analysis to test the direct and indirect effect of budgetary participation on performance managerial. The analysis results indicate that budgetary participation directly effected the managerial performance. Budgetary participation also indirectly influenced the managerial performance through work motivation. But budgetary participation did not indirectly effect on the managerial performance through the intervening variable of organization commitment.

Keywords: budgetary participation, managerial performance, work motivation, organization commitment, and intervening variable.

PRELIMINARY

Background

The development of the current globalization demands the changing very quickly, which causing the shift of complex mind in all areas, including in the competitive business world. In the more intensif bussiness world competition, in order to live and develop, a company should be able to work efficiently and effectively and must have a competitive advantage in order to win the competition, at least to maintain company's operation. One of the main competitive advantage for companies is the company's employees. Employees of the company are driving the company's operations, so that if the company's employees have good performance, the company's performance will also increase (Adrianto, 2008). In order to provide better public services to the community, the employee is in need to improve its performance. The employees' performance will increase if they are actively involved in the budgeting process at the organizational unit of their work field. With the participation of employees in the budgeting process, the employee awareness of duty and obligation of him will increase, so that the employees will know exactly about what should be done related to the achievement of the budgetary.

Budgeting system provides several advantages for an organization. According to Hansen and Mowen (2004), the advantages of the budgeting system are the budgeting encourages managers to develop a general direction for the organization, anticipate the problems, develop policies for the future and motivate the employees. The budgeting is also used as guidelines so that the process of drafting the budget requires a good organization, the right approach, as well as scale models of computation (simulation) budget that can improve performance at all levels of management within the organization. Managers need to develop a good budgeting because the budgetary is a financial plan that describes the organization's operational activities (Siegel and Marconi, 1989) in Darlis (2002). Budgeting process can be done by several approaches, from top to bottom (top-down), from bottom to top (bottom-up) and participation (Ramadhani and Nasution, 2009).

According to Omposunggu and Bawono (2007), in a top-down budgeting system, the plans and the budget amount have been determined by the superiors or the executive budget power holder, so that the employees or subordinates do only what has been stipulated by the budget. The application of this system resulted in the ineffectiveness performance of subordinates or executing the budget because the targets demand too much while the resources provided are not sufficient (overloaded). In this case, if the budgetary only done by the will of superiors without involving the participation of subordinates, it can cause difficulties for subordinates to achieved. Contrary to it, the bottom-up budgeting system, in which the subordinate or the executive budgeting to be reviewed and negotiated with the superiors. If the budgetary only arrange only by the subordinates will, then it will cause the low of subordinates motivation in achieving the optimal target. That is why, the entity starts to apply the budgeting system that can overcome problems stated above, which is participative budgeting. Through this system, the subordinates or the budgetary executive are involved in the budgeting system, which include in their sub part, so that the deal between the leader or the budgetary power holder and the subordinates or the budgetary executive is achieved. In other word, the weakness of the top-down and bottom-up approaches can be decreased, so that the subordinates will know that they're useful and the effectivity of the more guaranteed implementation (Omposunggu dan Bawono. 2007).

In Indonesia itself, many researches are done on the relation between budgetary participation and managerial performance, but the result of the reseach is still discussed because the relation between the variables is not consistent. Nouri (note by Supriyono, 2004) stated that in the beginning of the research between the budgetary participation and

managerial performance showed the inconclusive proof and mostly conflicting. Hapwood (1976) and Govindarajan (1986) in Adrianto (2008) said that the possibility on one similarity of the budgetary research result is caused by the impact of the budgetary participation and managerial performance which depends on the conditional factor (other factor which may interact in one certain condition) which is in the organization, where the factor itself is as the contingency variable. Other than that, to solve the differentiation of many kind of researchs can be done a continuity approach which is possible to make other variable to be the moderating or intervening factor.

FORMULA OF THE PROBLEMS

According to the background explained above, so the formulation of the problems in this research are:

- Is the budgetary participation impact the managerial performance?
- Is the budgetary participation impact the organizational commitment?
- Is the budgetary participation impact the work motivation?
- Is the budgetary participation through organizational commitment impact the managerial performance?
- Is the budgetary participation through work motivation impact the managerial performance?

RESEARCH PURPOSES

According to the formulation of the problems, the purpose of this research is to give empirical proofs of :

- The influence of budgetary participation on managerial performance
- The influence of budgetary participation on organizational commitment
- The influence of budgetary participation on the work motivation
- The influence of budgetary participation on the performance through organizational commitment
- The influence of budgetary participation on managerial performance through work motivation

BASIC THEORY

Contingency theory

Contingency theory states that there is no contingency plan and use of management control systems that can be applied effectively to all conditions of the organization, but a particular control system is only effective for a situation or organization (company) specific. Correspondence between management control systems and organizational contextual variables hypothesized to conclude the performance improvement of organizations and individuals involved in it (Otley 1980; Fisher Riyanto 1998 in 2001). Mind the fundamental principal of this contingency theory can be stated that all components of an organization must have a match or fit between one another, if there is no compliance then the organization is not working optimally carry out its activities (Perrow, 1967; Selto et al. 1995) in Nursasi (2005). In this study the contingency factors used to evaluate the effectiveness of budget participation on performance managerial. Faktor contingency used in this study are organizational commitment and work motivation. These factors will act as an intervening variable in conjunction with the participation of budgeting and managerial performance.

Budgetary Participation

According to Robbins (2003) "Participation is a concept in which subordinates are involved in decision-making to some degree with his superiors". The core of budgetary participation is necessary cooperation between all levels organisasi. Manajer peak is

usually less aware of the everyday, so it must rely on a more detailed budget information from his subordinates. On the other hand, top managers have a broader perspective of the overall company which is extremely vital in the making of the budget in general. According to Garrison and Noreen (2000), states that every level of responsibility within an organization must provide the best input according to its field in a system of budgeting co-operation.

Organizational commitment

Organizational commitment is a belief and fully support to the value and the target (goal) to be achieved by the organization (Mowday et al, 1979 in Sardjito 2005). Strong organizational commitment within the individual itself will cause the individuals to strive to achieve organizational goals according to the aims and interests of the organization. Therefore, it is possible that the participation in the making of the budget will give more influence on managerial performance when it is mixed with the high organizational commitment of the managers, either as responsibility center managers or the executive managers.

Work motivation

Work motivation is one of the factor that also determine someone's performance. Motivation effects on someone's performance depends on how much the motivation intensity is given, whether it's big or small (Uno, 2007). Related to the budgeting, the making of the budget process will be more effective in the high motivated employee's condition.

Managerial performance

Performance is the important part that is used to measure the effectivity and efficiency of the organization. According to Suporno and Indriantoro (1998) in Ngatemin (2009) stated that: "managerial performance is the individual's organization member's performance in the managerial activity, which are ; Planning, coordinating, supervising, staffing, negotiating, and representing". For the organization itself, managerial performance can be the standard on how far the manager perform the management function.

THEORY BASIS AND HYPOTHESIS FORMULATION

Most of studies show that budgetary participation brings more advantage to the organization. Participation process gives the power, if the managers are given the chance to determine or set their budget, contrary to it, it will be weak if they are not given the chance to determine and set their own budget. This will cause disfunctional behavior consequence as the example of pseudo participation, which looks participating, but it is actually not. It means, these managers (as the subordinates) are participating, but not given the power to determine or set their budget (Chong, 2002) in Omposunggu and Bawono (2006). In fact, these managers have better information than the upper managers have.

To remove or minimize the difference in perception to these both level managers, and to maximize the participation to be effective, the lower managers in the organization should be given the chance to deliver their thought in the making budget process by telling the information they have in relation with the task as contribution in the setting of the budget.

H1 : Budgetary participation is positively related to managerial performance.

The managers who are involved and participated in the making of the budget will understand more about the purpose of the budgeting that reflect the purpose of organization. By having the managers who understand the purpose of both budgeting and

organization, the managers themselves will have the harmonization between the purpose of the manager personally and also the purpose of the organization. This will get the managers to have the higher organizational commitment (affective).

Strong belief from the managers on the purpose and the point of organization will encourage them to participate in the making of budget. Organizational commitment will encourage the participation in the making of the budget, because by the participation itself, the managers can propose to the upper managers about the best effort for the organization, which can be used to achieve the purpose of the organization that they lead.

H2 : Budgetary participation is positively related to organizational commitment.

Laberto (2001) stated that budgetary participation is the effective approach to improve managers' motivation. With the high number of motivation, the managers are pushed to work more effective in understanding the budget and the managers will have good understanding in facing the difficulty on the implementation of budget.

Therefore, if it is related to the budgeting, so in the making of the budget, maybe will be more effective if the employees have higher motivation, and also in contrary.

H3 : Budgetary participation is positively related to work motivation.

Organizational commitment is an encouragement from within the individual to do something in order to support the success of the organization according to the purpose and prioritize the interests of the organization than individual interest. For the individuals with high commitment, the achievement of organizational goals is important. Conversely, for individuals with low commitment, will have a low attention to the achievement of organizational goals and inclined to fulfill personal interests. Therefore it can be said that the budget process will become more influential on managerial performance, especially coupled with a high organizational commitment. From the description and the results of previous studies cited above, the sixth hypothesis put forward here is:

H4: Participation budget through the organization's commitment to be positively related to managerial performance.

Participation in budgeting is an effective approach to improve the motivation of managers. With a high level of motivation, tends to encourage managers to be more effective in facing the difficulties during the implementation of the budget. Motivation that exist in a person will also (mewujudkan) a goal-directed behavior to achieve the ultimate goal of managerial performance. Based on the description and the result of previous studies, can be arrange the following seventh hypothesis.

H5 : Budgetary participation through the work motivation has a positive effect on the performance.

Image 1 Theoretical mind set the effect of budgetarial participation on managerial performance through organizational commitment and work motivation as the intervening variables.

(X2) Budgetary participation Managerial performance H4 Organizational commitment
H2 H1 (X1) (Y) H3 Work Motivation (X3)

RESEARCH METODOLOGY

Data collecting and sampling

The data collecting that is need to support this research is using the survey method through questionnaire research. Questionnaire is a list of questions which are sistematically set and standard so that every respondent gets the same questions. These questionnaires are given directly to the respondents or can also with the help of one of the employée in each insurance company to be the coordinator for the spreading of the questionnaires and re-collecting the questionnaires in the company. One week later, the questionnaires which are already answered, will be taken back.

The population of this research are all the managers of the insurance companies in Bengkulu city. The samples chosen in this research are from the upper level managers until the lower managers who are involved in the making of budget. The sampling technique is using the purposive sampling with the criteria 2 years minimum of working time to make sure the managers have the experience in setting and implementing the budget that becomes their responsibility.

Research variable and instrument

The measurement instrument that is used in this research is based on the instument made by previous researcher, each measures by using 5 Likert's scales with point (1) completely disagree, point (2) disagree, point (3) neutral, point (4) agree, and point (5) completely agree.

Budgetary participation variable

Budgetary participation is the managers involvement and the widens' of effect in the process of the making of budget (Milani, 1975; Bronell, 1982; Nouri and Parker, 1998; Poon, Pike, and Tjosvold, 2001 in Supriyono, 2005). Budgetary participation measured by using the list of question instrument which are set by Milani (1975). The list of the question itself consists of 6 questions that are used to measure respondents participation level and the effect on the making of the budget.

Managerial participation variable

Managerial participation variable is the effort managers do in doing their task and their function in the organization. Managerial performance measures by using instrument that is developed by Milani (1975) and modified by Winata and Mia (2005) by asking 7 questions.

Organizational commitment variable

Organizational commitment is the strong belief and the acceptance on the purposes and points of the organization and the will to struggle to achieve the organization purpose (Porter et al., 1974; Angle and Perry, 1981; Nouri and Parker, 1998 in Supriyono, 2004). Organizational commitment measures by using list of question instrument which is developed by Mowday et al. (1979). List of question itself consists of 9 questions.

Work motivation variable

Motivation is the point where an individu wants and tries to do a task or a job well and the willing to show a high level effort to the purpose of organization's direction, which supports by the effort itself to fulfill an individual need. Work motivation measures by using the questionnaires which are developed by Lawler et al (1977) in Riyadi (1999). consist of 8 questions.

Data analysis method

The data collected in the research need to analyzed to get the right conclusion. Therefore, it is needed to state the analysis technique that is proper with the research purpose to achieve, and also to test the truth of the hypothesis (Laberto, 2001). Data analysis is done by the help of computer program application, which is SPSS (Statistical Package for Social Science) version 16. The hypothesis test in this research is using the path analysis. The path analysis is the use of regrestion analysis to guess the causality relation between the variables that are stated before according to the theory.

THE RESULT OF THE REASEARCH AND DISCUSSION

Respondents general view

The data in this research is coiming from the data primer in the form of questioner which is given to the upper , middle, and lower level managers at 14 branch insurance companies in Bengkulu city whose already have minimum 2 years working time with 67 exemplars amount of questionnaires which are countable. The questionnaires detailed description can be seen in table 1, and the respondents demography is in the table 2.

Data quality test

From the reliability test, the 4 variables are shown to have the alpha Cronbach value bigger than 0,6 (around 0,683-0,788), so it can be concluded that all the variables used are reliable. The validity test results to the 4 variables are all valid, which is in the significant level 0,05 and 0,01, which means that all the question in the questionnaires could measure the expectable variables.

Hypothesis test

To test the proposed hypothesis, can be seen from the coefficient path which is estimated by using the regrestion analysis. The result of path analysis is shown in table 5 below:

Table 5 :

Path	T value	P value	R2	f	Sig	N	Dependen	Variabel	Independen	Hipotesis	Koefisien										
0,28	0,003	0,143	0,183	0,003	67	Motivasi	Kerja	Partisipasi	Anggaran	H2	0,053										
0,002	0,455	0,198	0,002	67	Kinerja	Manajerial	Partisipasi	Anggaran	H1	0,137	1,118										
0,019	0,268	1,250	0,019	67	Kinerja	Manajerial	Partisipasi	Anggaran	Komitmen	H3	0,376	0,313									
0,127	-0,193	1,046	-1,589	0,300	0,117	0,056	1,902	0,300	0,117	67	Kinerja	Manajerial	Partisipasi	Anggaran	Motivasi	Kerja	H5	0,134	0,381	1,087	0,655
0,025	0,036	0,281	0,834	0,025	0,036	67															

Hypothesis 1

From the equation, β_1 is 0.137, which means every budgetary participation variable increases at 1, the managerial performance will increase at 13,7%, with the cateris paribus assumption. Deteminance coefficient value (R2) at 0,268 shows that the managerial performance is effected by the budgetary participation variable by 26,8%, while the rest are effected by other factors out from the models. The individual parameter significant test result (t test) shows t value of 1.118 with significancy probability 0,019. Because the probability is smaller than 0,05, it can be said that budgetary partipation variable is significant. This means that budgetary participation variable gives effect on the managerial performance.

Hypothesis 2

From the equation, β_2 is 0,053, which means every budgetary participation increases at 1, organizational commitment will increase at 5,3% with cateris paribus assumption. Deteminance coefficient value (R2) at 0,143 shows that organizational commitment is

affected by the budgetary participation variable by 14.3%, while the rest are effected by other factors out from the models. The individual parameter significant result (t test) shows t value of 0,428 with significant probability 0,003. Because the probability is smaller than 0,05, it can be said that budgetary participation variable gives effect on the organizational commitment.

Hypothesis 3

From the equation, β_4 is 0,376, which means every budgetary participation increases at 1, work motivation will increase at 37,6% with ceteris paribus assumption. Determinance coefficient value (R^2) at 0,455 shows that work motivation is effected by budgetary participation variable by 45,5%, while the rest are effected by other factors out from models. The individual parameter significant result (t test) shows t value of 0,313 with significant probability 0,002. Because the probability is smaller than 0,05, it can be said that budgetary participation variable gives effect on the work motivation.

Hypothesis 4

The SPSS output result gives budgetary participation standardized beta value on the equation (2) for 0,053 and significant at 0,05, which means budgetary participation gives effect on organizational commitment. Coefficient standardized beta value at 0,053 is the path p2 value. In SPSS output, equation (6) standardized beta value for the budgetary participation at 0,127 is the path p1 value and the organizational commitment -0,193 is the path p3 value. The path analysis result shows that budgetary participation does not give direct effect on managerial performance, which is from budgetary participation to the organizational commitment (as the intervening) then to the managerial performance. This is because the significancy probability bigger than 0,05, which make it insignificant.

Hypothesis 5

The SPSS output result gives budgetary participation standardized beta value on the equation (4) for 0,376 and significant at 0,05, which means budgetary participation gives effect on the work motivation. Coefficient standardized beta value at 0,376 is the path p5 value. In SPSS output, equation (7) standardized beta value for the budgetary participation at 0,134 is the path p4 value and the organizational commitment 0,381 is the path p6 value. The path analysis result shows that budgetary participation gives direct effect on the managerial performance and it can also gives indirectly, which is from budgetary participation to organizational commitment (as intervening) then to the managerial performance. The e value can be counted as stated below:

$$WM=0,376PA+e \quad R^2=0,455 \quad e1= \sqrt{1-0,455}=0,741 \quad OP=0,134BP + 0,381WM+ e \quad R^2=0,281 \\ e2=\sqrt{1-0,281}=0,847$$

The discussion on the hypothesis results of the budgetary participation effect on the managerial performance

Managers, who have high budgetary participation, will understand more on the purpose of the budget. By their direct engagement, the managers will be encouraged to be more responsible on their task and will try their best on the making of the budget, so that their performance will increase, because they can reach the target that is set in the budget. So, the higher the managers involved in the making of the budget, the better the managerial performance they show. This is the same with the research done by Eker (2008), which explained that budgetary participation and managerial performance has the positive significant relation. Managers in the branch insurance companies in Bengkulu city have the high budgetary participation level, which cause the managerial performance to increase also. Budgetary participation is the whole managers involvement in one organization to do their activities in the target reaching that is set already in the budget (Andrianto, 2008).

Budgetary participation effect on the organizational commitment

The higher the employees' budgetary participation, the better the organizational commitment they have. This is the same with the research done by Eker (2007) and Ahmad and Fatima (2008), which explained that participation in the making of the budget make it possible for the employees to have the same purpose with the organization, because by understanding the budgeting purpose and so the organization purpose, the managers will have the same value between personal purpose and organization purpose. Then, the organizational purpose and value are indirectly believe can increase the organizational commitment.

Budgetary participation effect on the work motivation

The regression analysis result shows the positive effect of the budgetary participation on the organizational commitment, which means hypothesis 3 is accepted. So, the higher the employees' budgetary participation level, the better the work motivation they have. This is the same with the research done by Laberto (2001), which stated that budgetary participation give positive impact on work motivation. Laberto also explain that budgetary participation is the effective approach to increase the managerial performance. The making of the budget process will be more effective in the condition where the employees have the high motivation, and so the contrary does.

Budgetary participation effect on managerial performance through organizational commitment

This research shows that budgetary participation gives effect on the organizational commitment, but the organizational commitment itself does not give effect on the managerial performance. It means that organizational commitment is not proved to be the intervening variable on the budgetary participation effect and managerial performance, so the hypothesis 4 is not accepted. This research result is not consistent with the research done by Eker (2007), which stated that budgetary participation gives indirect effect on the managerial performance through organizational commitment. The path analysis result shows that budgetary participation process gives positive effect on the organizational commitment, but the organizational commitment itself give negative effect on the managerial performance. But this research result is consistent with the research done by Nurcahyani (2006), which concluded that organizational commitment does not mediate the effect of budgetary participation on managerial performance. This is caused by the lack of supervising on the managers in doing their task and function, lack of understanding and pressuring on the target and purpose of the organization, and also too much work loading cause the performance becomes not optimal. Other than that, this condition is happened because there is budget for every activity done by the insurance company, but without budgetary participation and organizational commitment, the managers can not work well.

Budgetary participation effect on the managerial performance through work motivation

The path analysis result shows that budgetary participation can give direct effect on the managerial performance (p4 value), and also give indirect effect, which is from budgetary participation on the managerial performance through organizational commitment as the intervening variable (coefficient p5 multiplied by coefficient p6). The total effect base ofn the path analysis is:

Direct effect (BP to MP) = 0,134
Indirect effect (BP to WM to MP) = 0,376 x 0,381 = 0,142
Total effect = 0,276

Direct test result is smaller than the indirect test result, which shows that the result is not consistent with the research done by Laberto (2001), which is the budgetary participation

information which is closer to the reality. The next research is better to consider other conditional factors, other than the organizational commitment and work motivation which effect the budgetary participation on the managerial performance.

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