

The Influence of Participation in Budget Preparation and Uncertainty of Environment towards Managerial Performance of Village Government through Organizational Commitment as Moderating Variable (Empirical Study in Bantul Regency)

Suryo Pratolo
Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Yogyakarta
Jl. Brawijaya, Geblagan, Tamantirto, Kec. Kasihan, Bantul,
Daerah Istimewa Yogyakarta 55183
suryo@umy.ac.id

Muhamad Fandi Indra Santo Simali
Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Yogyakarta
Jl. Brawijaya, Geblagan, Tamantirto, Kec. Kasihan, Bantul,
Daerah Istimewa Yogyakarta 55183
fandindra@gmail.com

Abstract— This study aims to determine the influence of participation in budget preparation and uncertainty of environment through organizational commitment as moderating to managerial performance of Village Government in Bantul Regency, Special Region of Yogyakarta. This study uses purposive sampling method with the criteria of villages receiving the highest and lowest village funds for each sub-district. The total sample in this study was 136 apparatuses of Village Government in Bantul Regency area. The type of data used is primary data. The results shows that participation in budget preparation positively influenced managerial performance of Village Government, uncertainty of environment negatively influenced managerial performance of Village Government, organizational commitment does not succeed in moderating the influenced of participation in budget preparation and uncertainty of environment to managerial performance of Village Government.

Keywords— *Participation in Budget Preparation, Uncertainty of Environment, Organizational Commitment, Managerial Performance of Village Government*

I. BACKGROUND

Law Number 6 of 2014 on Villages is the main focus of the Indonesian Government in enhancing national development. The development is carried out by giving authority to each village to manage and run its own government system. The development proclaimed by the government through villages is realized by allocating village funds to all villages in Indonesia. This fantastic amount of village funds has been budgeted by the government for Rp127.75 trillion divided into 3 years (2015, 2016, and 2017). Every year, the budgeting for village funds is always increased according to the

management carried out by the village government (Mada et al., 2017).

The utilization of village funds intended for development is still not optimized properly and correctly. The performance of the village government is considered not optimal in managing these resources. There are many cases related to poor performance of village government apparatuses and also corruption cases related to village funds. First, news from zonadinamika.com on May 29, 2017 about non-transparent village head in the financial management of government assistance. Second, news from lembatakab.go.id on June 12, 2017 concerning poor performance of village officials in Lembata Regency. Out of 141 villages, no village has disbursed annual village budget (APBDes) funds in 2017 and there were only 12 villages have submitted SPJ documents in 2016. Besides that, according to Indonesia Corruption Watch (ICW), there were 110 cases of village fund corruption from 2016 to August 2017. Out of 139 suspects involved, 107 of whom were village heads.

Besides these cases, prior study by Sofyani et al. (2016) stated that there are still problems in village governance. The study was conducted in the village of Dlingo, Bantul Regency which became one of the pilot villages. The problems include technical problems in formulating strategic plans, problems in financial reporting and accountability such as a conflict of regulations and lack of control over work programs.

Managerial performance is one of the factors that can enhance the effectiveness of the organization. One factor that determines the success of managerial performance in

public sector organizations can be seen from the planning process. One of planning tools is budget. According to Sofyani et al. (2016), there are still problems in budget and budget targets. This is due to the lack of good governance in the planning aspect that is not implementing participatory principle. Prior studies by Wiratno et al. (2016), Tapatfeto (2013), Similian (2013) found that there was a positive and significant relationship between participation in budget preparation and managerial performance. In contrast, the studies conducted by Pramesthiningtyas (2011) and Hafidebri (2013) found that participation in budget preparation does not directly influences managerial performance.

Another factor is the environmental conditions of the organization. Uncertainty of environment can be interpreted as external environmental conditions that can affect the operationalization of the company/organization (Outley, 1980). According to Sofyani et al. (2016), there are problems regarding overlap between the Ministry of Home Affairs Regulation (Permendagri) and the Ministry of Village Regulation (Permendes). Confusion in addressing the overlapping regulations of village management and governance becomes one of the factors that disturb managerial performance. The study about the influences of uncertainty of environment toward managerial performance is still focused on companies such as banking and travel.

Organizational commitment is also needed as a performance indicator of government apparatus. Mowday et al. (1982) argued that organizational commitment can indicate the existence of an effort from someone in identifying their involvement in a part of an organization. Several studies show that organizational commitment strengthens the relationship between participation in budget preparation and managerial performance such as researches conducted by Wiratno et al. (2016) and Hapsari (2011).

However, study like this is too focused on local governments and companies. Therefore, this study takes the subject of village government which is still relatively new and has never been studied before. In addition, the researcher tried to moderate Organizational Commitment on the relationship between Uncertainty of Environment and Managerial Performance to test whether Organizational Commitment strengthens or weakens the relationship.

II. THEORETICAL FRAMEWORK

A. *Goal Setting Theory*

Goal setting theory was developed by Edwin Locke (1986). Goal setting theory explains that individual actions are controlled by ideas (thoughts) and intentions within the individual. Individuals act based on the goals they want to achieve in carrying out an activity, the stronger the desire to achieve goals, the more motivated to keep moving. Goal Setting Theory also explains the relationship between goals determined by job performance. The basic concept of this theory is an individual who understands the purpose (what

the organization expects of him) will influence his work behavior. In other words, if an individual has determined a goal for his actions in the future, then that goal will influence his actions and behavior.

B. *Needs Hierarchy theory*

This theory was developed by Abraham Maslow in 1943. This theory explains motivation in five hierarchies of needs, one of them is the need for self-actualization which is the highest level of needs. The need for self-actualization is the need to use abilities, skills, and potency to express the ideas and criticism of something. In other words, the need for self-actualization emphasizes the principle of individual participation in certain decision making.

C. *Expectancy Theory*

Expectation Theory was developed by Victor Vroom in 1964. This theory has the argument that the power to act in a certain way depends on the strength of an expectation that the output and the attractiveness of the output will be followed by the individual (Nurcahyani, 2010). This theory focuses on three relationships; one of which is the relationship between effort and performance. The relationship between effort and performance is the probability felt by individuals who exert a given effort that will lead to performance. Efforts in this regard are participatory principles that are owned by individuals in an organization.

D. *Managerial Performance*

Managerial performance is the performance of individuals in managerial activities, such as planning, investigating, coordinating, evaluating, supervising, staffing, negotiating, and representing (Mahoney, 1963). In planning will be discussed further on how to develop organization's work activity plan, objectives, policies, direction of taken action. Investigation process serves to facilitate the implementation of measurement results and analysis of the work or activities that have been carried out. Coordination is the process of working together with other parts of the organization by exchanging information. Evaluation is needed so that the management function in an organization can run well and the results of the assessment can be taken as a necessary decision. Supervision is an activity to measure and correct individual performance to ensure that things happened are in accordance with the plan. Staffing is maintaining conditions and maintaining subordinates, selecting new managers, placing and promoting subordinates in their units. Negotiation is part of the managers' job because managers have authority over their organization and have the center of information needed to negotiate in the organization they lead. Representative is the activity of conveying the vision, mission, and activities of the organization with speech, consultation, and others to parties outside the organization.

E. *Participation in Budget Preparation*

Participation in budget preparation is a process in an organization that involves members of the organization in achieving goals and cooperation to determine a budget

plan. Wiratno et al. (2016) and Tapatfeto (2013) revealed that participation in budget preparation has a positive effect on managerial performance. Preparation of budget can act as a planning and performance criteria, where the budget can be used as a control system to measure managerial performance. This means that participation budgets can be assessed as a managerial approach that can improve the performance of each manager as an individual because it is expected that each individual will be able to improve its performance in accordance with the predetermined targets. So based on these studies, the researcher hypothesized:

H₁ : Participation in budget preparation has positive significant effect towards managerial performance of village government

F. *Uncertainty of Environment*

Duncan's theory in Hwang (2005) states that uncertainty of environment is an individual's limitation in assessing the probability of a failed or successful decision being made. Environmental uncertainty can be defined through three components, one of which is a lack of information relating to environmental factors associated with the decision making situation given. Therefore, the high uncertainty of the organizational environment can make it difficult for managers to develop effective planning and control (Milliken, 1987). This shows that the higher the level of uncertainty of environment, the managerial performance will get worse. So based on these studies, the researcher hypothesized:

H₂ : Uncertainty of environment has negative significant effect towards managerial performance of village government

G. *Organizational Commitment on Relationship between Participation in Budget Preparation and Managerial Performance of Village Government*

Wiratno et al. (2016) states that participation in budget preparation has a positive influence on managerial performance when organizational commitment is strong. In this case organizational commitment acts as an individual bond with the organization so that individuals feel that they have the organization and can improve their managerial performance. Strong organizational commitment in individuals will make them strive to achieve organizational goals. On other hand, individuals with low organizational commitment will have low attention to achieve organizational goals and tend to try fulfilling their personal interests. Based on the description above, hypothesis in this study can be formulated as follow:

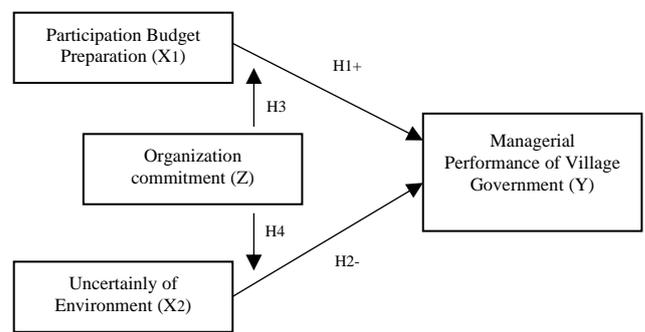
H₃ : Organizational commitment can strengthen the relationship between participation in budget preparation and managerial performance of village government

H. *Organizational Commitment on Relationship between Uncertainty of Environment and Managerial Performance of Village Government.*

Organizational commitment proposed by Mowday et al. (1982) is characterized by: (1) strong belief and acceptance of organizational goals and values; (2) readiness to work hard; and (3) a strong desire to survive in the organization. Members of an organization with a strong commitment to survive in the organization and have the readiness to work hard will remain in the organization despite high uncertainty of environment. This is because members of the organization will consider uncertainty of environment as a challenge and will not influence their commitment to the organization and will continue to improve their managerial performance. So based on these studies, the researcher hypothesized:

H₄ : Organizational commitment can weaken the relationship between uncertainty of environment and managerial performance of village government

I. *Research Model*



III. METHODOLOGY OF RESEARCH

The sample of this study is the village apparatuses involved in the preparation of the village budget in Bantul Regency. The village apparatuses consist of: the village head, the village secretary, the head of affair and the head of hamlet. Bantul Regency was chosen because prior study was conducted in Dlingo Village as a pilot village about good governance government. The sampling technique used in this study is purposive sampling technique. This technique was chosen because the determination of respondents was based on certain criteria. The criteria are 2 villages from each district in Bantul Regency that represent the highest and the lowest of fund village allocation, bringing the total of 34 villages. The data collection was carried out using questionnaires which were delivered directly to the village apparatus involved in the preparation of budgeting in Bantul Regency.

A. Operationalization of Variables and the measured

Managerial Performance (MP)	Managerial performance in this study was measured by eight indicators, namely planning, investigating, coordinating, evaluating, supervising, staffing, negotiating, and representation (Mahoney, 1963). The instrument consists of eight questions that are measured using Likert scale as a measurement scale. Scale 1 shows strongly disagree, scale 2 shows disagree, scale 3 indicates neutral, scale 4 shows agree and scale 5 shows strongly agree.
Participation in Budget Preparation (PBP)	Budgeting participation was measured by six indicators developed by Milani (1975), namely the contribution in preparing the budget; involvement and participation in preparing the budget; logical reasons given by superiors when budget revisions are made; managers state requests, opinions and/or proposals about budgets to superiors without being asked; the magnitude of the manager's influence in finalizing the final budget; the frequency of the employer requesting opinions and/or proposals to the manager when the budget is being drafted. The instrument consists of six questions that are measured using Likert scale as a measurement scale. Scale 1 shows strongly disagree, scale 2 shows disagree, scale 3 indicates neutral, scale 4 shows agree and scale 5 shows strongly agree.
Uncertainty of Environment (UE)	The variable indicator of this study used a research conducted by Ridha and Basuki (2012). The variable indicators include improving the legitimacy of the organization to get support from the society, maintaining a stable relationship with the organizational environment, providing financial information that only has a positive impact on the organization, applying the concept of transparency that has been widely applied by other organizations. The questionnaire used Likert scale of 1 to 5. All variables are given 5 alternative answers namely strongly disagree is given a scale of 1, disagree is

	given a scale of 2, neutral is given a scale of 3, agree is given a scale of 4, and strongly agree is given a scale of 5.
Organizational Commitment (OC)	The indicators used in this study was developed by Porter et al. (1974). These indicators include belief in organizational goals, feeling of having an organization, maintain organizational membership, loyalty in the organization and willingness to exert effort on behalf of the organization. All variables are given 5 alternative answers namely strongly disagree is given a scale of 1, disagree is given a scale of 2, neutral is given a scale of 3, agree is given a scale of 4, and strongly agree is given a scale of 5.

B. Hypotheses Testing and Data Analysis

This study used multiple regression formula model to see the influences of independent variables on the dependent variable. The moderating model in this study refers to Frucot and Shearon's (1991) research using absolute difference model. This study used absolute difference on the grounds that this model can overcome multicollinearity disorders which generally occur very high when using interaction tests. However, at first, the data will be tested by validity test and reliability test to ensure whether the data are valid and reliable. The data also have to fulfill classic assumption test.

IV. RESEARCH FINDINGS AND DISCUSSION

A. Statistic Descriptive Analysis

The variable of Participation in Budget Preparation has a minimum value of 8, a maximum value of 30, and an average value of the respondent's answer of 23.47, with 6 question items. In addition, there are quite large data deviations seen from the standard deviation of 4.016. Meanwhile, the variable of Uncertainty of Environment has a minimum value of 14, a maximum value of 35 and an average value of 28.35 with 7 question items. Besides that, there is a large data deviation as seen from the standard deviation of 4.664.

The variable of Organizational Commitment has a minimum value of 17, a maximum value of 30, and an average value of 22.64 with the number of question as many as 6 items. Besides that, there is also a fairly small data deviation seen from the standard deviation of 2.875. Meanwhile, the dependent variable, the Managerial Performance of the Village Government has a minimum value of 24, a maximum value of 45, and an average value of 36.15 with 9 question items. Besides that, there are quite large data deviations as seen from the standard deviation of 3.945.

B. Classic Assumption Test

TABLE 1

Type of Test	N	Sig	Substructure
One-Sample K-S	118	.808	Subs 1
One-Sample K-S	118	.600	Subs 2
One-Sample K-S	118	.373	Subs 3

Source: SPSS output from primary data (2019)

Based on table, the value of sig > alpha ($\alpha = 0.05$), which means that residual data and normal distribution and regression models are suitable for use in this study.

TABLE 2

Independent Variable	Collinearity Stat.	
	Tot. Value	VIF
PBP	.903	1.108
UE	.970	1.031
PBP*OC	.997	1.003
UE*OC	.897	1.114

Source: SPSS output from primary data (2019)

Based on these results it can be concluded that all independent variables have VIF values <10 and Tolerance values > 0.1, which means that the regression model in this study did not experience multicollinearity.

TABLE 3

Dependent Variable	Independent Variable	Sig	Remarks
MP	PBP	.309	Non-heteroscedasticity
	UE	.381	Non-heteroscedasticity
	PBP*OC	.025	Heteroscedasticity
	UE*OC	.001	Heteroscedasticity

Based on these results it can be concluded that there are independent variables with sig < 0.05, which means that there is a heteroscedasticity. Therefore, the data is regressed using the EViews application and HAC Newey-West test. HAC Newey-West test can overcome heteroscedasticity by correcting standard errors. The researchers immediately regress the equation that experiences heteroscedasticity problems by activating Newey-West on EViews. The output produced is the correction result of the standard error and can be directly used in the results of the study (Ghazali, 2013).

C. Coefficient Determination Test

TABLE 4

Substructure	Adjusted R Square
Subs 1	0.154
Subs 2	0.169573
Subs 3	0.117947

The table shows that in substructure 1 the adjusted R Square is 0.154, which means that the independent variable explains 15.4% of the dependent variable and the rest is explained by other variables outside the research. In substructure 2 the adjusted R Square is 0.169573 which means that the independent variable explains 16.9573% of the dependent variable and the rest is explained by other variables outside the research. In substructure 3 the adjusted R Square is 0.117947 which means that the independent variable explains 11.7947% of dependent variable and the rest is explained by other variables outside the research.

D. Hypothesis Testing

TABLE 5

Substructure 1

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	36.153	.334	.000
PBP	1.523	.339	.000
UE	-.814	.339	.018

TABLE 6

Substructure 2

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	36.32213	.577810	.0000
PBP	1.122023	.334598	.0011
OC	1.027599	.468100	.0302
PBP*OC	-.173093	.584244	.7676

TABLE 7

Substructure 3

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	35.71941	.530068	.0000
UE	-.410523	.447121	.3605
OC	1.278462	.523463	.0161
UE*OC	.400922	.533445	.4539

Table 5 shows that the significance level (Sig) for the Participation in Budget Preparation variable is 0.000 and this variable has a regression coefficient (Beta) with a positive value of 1.252. This variable has 0.000 < alpha 0.05, which means that Participation in Budget Preparation

influence the Managerial Performance of Village Government and has a positive direction, so the first hypothesis (H1) is accepted. Meanwhile, the significance level (Sig) for the Uncertainty of Environment variable is 0.018 and this variable has a regression coefficient (Beta) with a negative value of 0.814. This variable has $0.000 < \alpha 0.05$, which means that Uncertainty of Environment influence Managerial Performance of Village Government and has a negative direction, so the first hypothesis (H2) is accepted.

The results for H1 were consistent with the research conducted by Tapatfeto (2013) and Wiratno et al. (2016) which stated that Participation in Budget Preparation had a positive influence on Managerial Performance. Higher participation of village government apparatuses in the preparation of the budget will improve the performance of village government apparatuses. Village government apparatuses who have high budget participation will understand budget goals better. As the performance of village government apparatuses will be assessed based on budget targets that can be achieved, village government apparatuses will be serious in preparing the budget hence causing an increase in their performance.

While for H2, this is in accordance with Duncan's theory which states that the condition of high uncertainty of environment results in management having difficulty understanding a very complex environment. It will result in a manager experiencing difficulties in planning and controlling the organization and this can affect the manager's performance optimally. The results of this study were different from the study conducted by Sari (2014) which stated that uncertainty of environment has no influence on managerial performance.

Table 7 shows that the level of significance (Sig) for the variable of Participation in Budget Preparation on Managerial Performance of Village Government is influenced by organizational commitment by 0.7676 and this variable has a regression coefficient (Beta) with a negative value of 0.173093. The sig value is $0.7676 > \alpha 0.05$, which means that the Organizational Commitment variable does not strengthen the influence of Participation in Budget Preparation on Managerial Performance of Village Government, thus the third hypothesis (H3) is rejected.

The results are not in line with the goal setting theory raised in this study. In this theory, it is assumed that an individual has set goals for his behavior in the future, and those goals will influence actual actions and behavior. The level of performance will determine the choice of actions to be taken which will then determine how much effort to achieve them. Higher commitment of an individual in achieving his goal will encourage the individual to make an increasingly hard effort. Therefore it can be said that the goals possessed by an individual will greatly influence his actions and this can be considered as a strong motivation in realizing the expected performance.

According to the researchers, the reason for the failure of this study in supporting the third hypothesis might be due to other contingency factors that might influence the relationship between participation in budget preparation

and managerial performance of village government in Bantul Regency. Another possibility can be caused by the sample used, i.e. village government apparatuses, which are characterized by a structured, orderly, sequential, and regularized bureaucratic culture. This indicates that the presence or absence of organizational commitment does not have a strong influence on village government apparatuses because they are bound by structured bureaucratic and under pressure.

The results of this study are different from the research conducted by Wiratno et al. (2016) which stated that organizational commitment would strengthen the relationship between Participation in Budget Preparation and Managerial Performance. However, this result is consistent with the research conducted by Mongeri (2013) which stated that Organizational Commitment did not have moderating effect in the influence of Participation in Budget Preparation on Managerial Performance.

Table 8 shows that the level of significance (Sig) for the variable Uncertainty of Environment on Managerial Performance of Village Government is influenced by Organizational Commitment of 0.4539 and this variable has a regression coefficient (Beta) with a positive value of 0.400922. The sig value is $0.4539 < \alpha 0.05$, which means that the variable Organizational Commitment does not weaken the negative influence of Uncertainty of Environment on Managerial Performance and has a positive regression coefficient so that the fourth hypothesis (H4) is rejected.

The results of this study are not in line with the theory of organizational commitment proposed by Mowday et al. (1982) which suggested that organizational commitment has the characteristics of strong belief and acceptance of organizational goals and values, readiness to work hard, and a strong desire to survive in the organization. With a strong commitment, individuals will do their best to improve their performance within the organization. Members of an organization with a strong commitment to survive in the organization and have readiness to work hard, will remain in the organization despite facing high uncertainty of environment. This is because organizational members will consider uncertainty of environment as a challenge and will not affect their commitment with their organization.

According to the researcher, the reason for the failure of this study in supporting the fourth hypothesis might be due to other contingency factors that might influence the relationship between uncertainty of environment and managerial performance of village government in Bantul Regency. Another possibility can be caused by the sample used, i.e. village government apparatuses, which are characterized by a structured, orderly, sequential, and regularized bureaucratic culture. This indicates that the presence or absence of organizational commitment does not have a strong influence on village government apparatus because they are bound by structured bureaucratic and under pressure.

V. CONCLUSION, SUGGESTIONS AND LIMITATION OF RESEARCH

Based on the results of the testing that has been done, conclusions can be drawn: (1) There is a significant positive effect between participation in budget preparation and managerial performance of village government. The higher the participation in budget preparation, the higher the managerial performance of the village government will be; (2) There is a significant negative effect between uncertainty of environment and managerial performance of village government. The higher the uncertainty of environment faced, the lower the managerial performance of village government will be; (3) Organizational commitment does not strengthen the significant positive relationship between participation in budget preparation and managerial performance of the village government; (4) Organizational commitment does not strengthen the significant negative relationship between uncertainty of environment and managerial performance of the village government.

This study still has several limitations that are expected to be improved in subsequent studies, as follows: (1) The study sample area is only in villages in Bantul Regency, Special Region of Yogyakarta. So that it only represents the managerial performance of the village government in Bantul Regency; (2) This study uses a survey method through a questionnaire with a self-rating scale that might produce personal bias. This can reduce data objectivity; (3) This study only uses three variables, namely participation in budget preparation, uncertainty of environment, and organizational commitment while there are still other factors that influence managerial performance.

Based on the limitation above, the suggestions that can be given for further research are as follows: (1) Expand the area of research samples not only in villages in Bantul Regency, but also in villages in other regency and cities; (2) Use a questionnaire with a superior rating scale or by completing research with interview in order to increase the seriousness of the respondents in answering all questions; (3) Add research variables that can affect the managerial performance of the village government. So that it can be expected that it will later be able to expand new research on factors that can affect the managerial performance of village governments such as the competence of village government apparatuses, budget clarity, and external pressure.

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