

## **The Effect of Budgetary Participation, Public Accountability and Decentralization on Managerial Performance with Organizational Commitment as a Moderating Variable (a Study on Regional Apparatus Organizations on Sungai Penuh City)**

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### **Abstract**

*Managerial performance in public sector organizations is an important aspect in realizing effective, efficient, and accountable governance. However, various phenomena in the Regional Apparatus Organizations (OPD) of Sungai Penuh City indicate a discrepancy between the set performance targets and the achieved results, low quality of budget implementation, variations in the implementation of public accountability, and asynchronous implementation of decentralization of authority between work units. These conditions indicate the need for an evaluation of the factors that influence managerial performance. This study aims to analyze the effect of budget participation, public accountability, and decentralization on managerial performance, and to examine the role of organizational commitment as a moderating variable in OPDs of Sungai Penuh City.*

*The study used a quantitative approach with a survey technique through the distribution of questionnaires to structural officials of echelon III and IV across all OPDs of Sungai Penuh City. The sample was determined by the purposive sampling method with 160 respondents. Data analysis was conducted using the Partial Least Square-Structural Equation Modeling (PLS-SEM) approach through SmartPLS 4.0 which includes evaluation of the outer model, inner model, and testing of moderation effects. The results of the study indicate that budget participation has a significant effect on managerial performance, public accountability has an effect on managerial performance, and decentralization has also been shown to have an effect on managerial performance.*

However, organizational commitment does not moderate the effect of budget participation on managerial performance and does not moderate the effect of decentralization on managerial performance. Conversely, organizational commitment has been shown to moderate the effect of public accountability on managerial performance. The findings of this study provide important implications for local governments, namely that strengthening managerial performance does not only need to focus on increasing budget participation, accountability quality, and decentralization effectiveness, but also requires selective strengthening of organizational commitment aspects, especially in the context of public accountability. This study is expected to contribute to the development of public sector management literature and serve as a reference for local governments in formulating policies to improve managerial performance.

**Keywords: Budget Participation, Public Accountability, Decentralization, Managerial Performance, Organizational Commitment**

## INTRODUCTION

A Regional Apparatus Organization (OPD) is an entity operating within the public sector under the auspices of the Regional Government. Government agencies aim to facilitate public service processes and meet community needs to improve public welfare (Amani & Halmawati, 2022). Regional Apparatus Organizations (OPD) are responsible for the use of funds and resources in accordance with procedures, efficiency, and the achievement of objectives. Public sector organizations prioritize public service because they are not profit-oriented.

One of the issues that has become a public spotlight is the managerial performance of regional apparatus organizations since the implementation of regional autonomy. Where the results of performance so far have not been felt optimally by the community, which should be the task and responsibility of the government to provide maximum results in services to the community. The managerial performance of Regional Apparatus Organizations has a very important meaning in the framework of the implementation of government and development activities as a form of public service in the region, therefore the managerial performance of regional apparatus organizations is attempted to run efficiently and effectively (Sofyani et al., 2023).

Several factors contribute to the government's low performance, including a weak financial management system, including planning and budgeting for the Regional Revenue and Expenditure Budget (APBD), implementation, accountability in the form of APBD implementation reports, and oversight. If the regional government budgeting process is

consistently delayed in approving the APBD, it will result in programs and activities not being able to be implemented for the current fiscal year, thus delaying regional development (Salman et al., 2023).

**Table 1 Sungai Penuh City Budget Realization Report 2023-2024**

| No | Tahun | Pagu            | Total Realisasi | %      | Sisa Anggaran  |
|----|-------|-----------------|-----------------|--------|----------------|
| 1  | 2023  | 816.085.973.546 | 761.196.247.749 | 93,27% | 54.889.725.797 |
| 2  | 2024  | 850.763.684.127 | 793.723.306.683 | 97,29% | 57.040.377.444 |

Source: <https://sungaipenuhkota.go.id/>

From the summary table of Sungai Penuh City budget realization for the 2023–2024 period derived from the Regional Financial Report (LKPD) and Budget Realization Report (LRA) data, it can be seen that the Sungai Penuh City Government was able to realize most of the budgeted regional revenue, especially in 2023 and 2024. In 2023, revenue realization was almost the same as the budget ceiling target (around 761.2 billion), the realization was only 93.27%, indicating that the revenue budget projection was quite accurate and revenue collection was effective. However, in the 2024 budget year, even though the revenue budget was set very high (around 850.76 billion), the realization only reached 97.29 percent, indicating that although the ability to realize revenue remains strong, there are challenges to meet all projected budget estimates.

This is related to the low fiscal decentralization ratio in Sungai Penuh City, as reported in the regional plan document. The contribution of Locally-Owned Revenue (PAD) to total regional revenue remains low. According to the 2024 Regional Work Plan (RKPD), Sungai Penuh City's fiscal decentralization ratio is only around 9.17%, meaning that the majority of regional revenue remains highly dependent on transfer revenues (from the central government or the province). This dependence poses a risk factor in budget planning, as central transfers can fluctuate and create difficulties in realization if transfer assumptions are overly optimistic.

One tool that can assist managers in implementing management control is budgetary participation. Budgetary participation is a process that describes individuals involved in budget preparation and has influence over budget targets. The prepared budget will influence future decision-making. Budgetary participation will impact managerial performance. Because of budgetary participation, managers who feel involved will be held accountable for budget implementation, so that subordinates are expected to implement the budget better (Sastrawan et al., 2020).

When the budget preparation process is conducted openly and participatory, particularly through the Musrenbang forum, pre-RKA (pre-work plan), and internal budget discussion meetings within regional government agencies (OPD), middle and lower-level managers demonstrate higher performance, both in terms of activity realization, output indicator achievement, and budget accuracy. Conversely, when budget preparation is conducted solely from a top-down perspective, many managers report difficulty achieving targets because they perceive them as unrealistic or budget allocations that do not reflect the actual needs of their units (Koernawan & Wibawa, 2019).

Previous research supports the belief that budget participation can significantly improve managerial performance. Research by Yunista et al. (2024) also demonstrated similar results, indicating that the higher the level of participation in budget preparation, the greater the individual's commitment to implementing organizational targets, thus positively impacting managerial effectiveness. However, not all studies have found a relationship between budget participation and managerial performance. Some studies have shown inconsistent results. Research by Prasetya et al. (2023) found that budget participation had no significant effect on managerial performance when the work environment was high in conflict and when subordinates perceived their involvement as merely formal, not substantial.

Public accountability is a crucial factor that directly and indirectly influences managerial performance in public sector organizations, including regional government agencies (OPD). In modern public administration, accountability is no longer understood solely as an organization's ability to account for its budget use, but rather encompasses a broader moral and administrative obligation to demonstrate that every action, decision, and policy has been implemented in accordance with the principles of transparency, efficiency, effectiveness, and results-oriented (Asmaul et al., 2024).

Previous research supports the belief that budget participation can significantly improve managerial performance. Research by Husna et al. (2023) shows that public accountability has a significant positive effect on managerial performance in local government departments. The pressure of public accountability drives managers to work more effectively and accurately in budget management. However, some studies have either disconfirmed or found no significant effect of public accountability on managerial performance. Research by Anggraeni & Riharjo (2020) showed that public accountability had no effect on managerial performance because most officials carried out their duties merely to fulfill reporting formalities without truly paying attention to performance quality.

Decentralization is a crucial factor significantly influencing managerial performance because this delegation of authority gives public managers at the regional level greater

latitude to plan, implement, control, and evaluate the performance of their work units. With greater autonomy, public managers have the opportunity to be more responsive to local community needs and more flexible in formulating policies tailored to local conditions (Mayarani et al., 2021).

Previous research supports the idea that decentralization can significantly improve managerial performance. Research by Sembiring et al. (2025) showed that decentralization had a significant positive effect on managerial performance in local governments in Sumatra because granting authority accelerated service delivery and improved public managers' work discipline. However, there are also studies that do not support or show an insignificant relationship between decentralization and managerial performance. Research by Ikhyannuddin (2021) found that decentralization had no effect on managerial performance because the human resource capacity of regional government agencies (OPD) remained low, resulting in the inability to utilize delegated authority optimally.

As a moderating variable, organizational commitment serves to strengthen or weaken the relationship between factors such as budget participation, public accountability, and decentralization on managerial performance. Organizational commitment not only acts as an internal driver but also influences how a manager interprets organizational policies and how he or she responds to job demands. Several previous studies have shown findings that support the role of organizational commitment as a moderator. Research conducted by Alhasnawi et al. (2024) found that organizational commitment strengthens the relationship between budget participation and managerial performance in the public sector. However, on the other hand, there are also studies that do not support this or find insignificant results. Research by Suwanto et al. (2022) found no moderating effect of organizational commitment on the relationship between budgetary participation and managerial performance because respondents tended to have a uniform level of commitment, thus not creating statistical variation.

This research is an extension of and refers to the research of Kavadri et al. (2024) and Hosam et al. (2023), which focused on the influence of organizational factors on improving managerial performance, both in the public and education sectors. This extension was undertaken because previous research results showed diverse and inconsistent findings, and still left research gaps that could be addressed through a more comprehensive approach.

Therefore, referring to the findings of previous research, paying attention to the empirical phenomena that occurred, and considering the existence of research gaps that are still open, the researcher is interested in conducting research with the title "The Effect of Budget Participation, Public Accountability and Decentralization on Managerial

Performance with Organizational Commitment as a Moderating Variable (Study on Regional Device Organizations in Sungai Penuh City)."

## **THEORETICAL REVIEW**

### **Stewardship Theory**

Stewardship theory (Davis et al., 1997) first emerged alongside the development of accounting, where stewards are motivated to behave according to the principal's wishes. Stewardship theory describes the condition of managers who are motivated by the primary goal of achieving organizational goals rather than their personal interests. According to Yunita (2020), stewardship theory explains that the common interest is the basis for a manager's actions. If there is a difference in interests between the principal and the steward, the steward will strive to act in accordance with the principal's actions, and the common interest can be a rational consideration to achieve common goals.

### **Agency Theory**

According to Jensen & Meckling (1976), agency theory incorporates aspects of human behavior into its theory, assuming that both the principal and the agent are rational and have their own interests. Rational parties will naturally maximize their own interests. If both parties in the relationship are utility maximizers, there is strong reason to believe that the agent will not always act in the best interests of the principal.

### **Goal-Setting Theory**

Goal-setting theory suggests that achieving good performance and achievable goals requires clear and complex objectives. According to Locke & Latham (2007) in Arifin & Rizaldi (2023), to improve individual work performance, goals must be set by the individual. Organizations provide opportunities for their members to participate in goal-setting, which typically results in greater performance than those set by managers.

### **Budget Participation (X1)**

Mauliza & Astuti (2022) explain that budget participation is the involvement of managers or leaders and subordinates in participating in preparing the budget and can influence the budget objectives of their respective responsibility centers. According to Anggadini et al. (2021), the indicators of budget participation include: 1) Process involvement; 2) Satisfaction; 3) Interest in expressing an opinion; 4) Willingness to express an opinion.

**Public Accountability (X2)**

According to Mardiasmo (2018), public accountability is the obligation of the trustee to provide accountability, present, report, and disclose all activities and actions that are his responsibility to the trustee who has the right and authority to request such accountability. According to Kiswanto et al. (2020), the indicators of public accountability include: 1) Accountability; 2) Achievement of the established vision and mission, goals, objectives, and results; 3) Compliance with applicable laws and regulations.

**Decentralization (X3)**

Decentralization is the delegation of decision-making authority within an organization by giving authority to managers at various operational levels to make decisions related to their areas of responsibility (Seber dkk., 2019). According to Hendry (2004) in Habibie (2018), the indicators of decentralization include: 1) Authority to make financial decisions; 2) Authority to place employees; 3) Authority to purchase and maintain office equipment; 4) Authority regarding budget allocation; 5) Authority regarding business development.

**Managerial Performance (Y)**

Managerial performance is a systematic relationship between all of a company's activities. The systematic relationship between business, financial monitoring, and managerial performance is inextricably linked to influencing factors (Pramita, 2024). According to Mahoney et al (1963) in Mulya & Fauzihardani (2022), managerial performance is the performance of individual members of an organization in managerial activities, which is measured using indicators including: 1) Planning; 2) Investigation; 3) Coordination; 4) Evaluation; 5) Supervision; 6) Staffing; 7) Negotiation; 8) Representation; 9) Overall level of performance.

**Organizational Commitment (Z)**

According to Made et al. (2021), organizational commitment is the extent to which an employee has a sense of unity with their organization. According to Syindy et al. (2021), indicators of organizational commitment include: 1) Affective commitment; 2) Normative commitment; and 3) Continuance commitment.

**Thinking Framework**

Budget participation is a crucial element in the process, emphasizing collaboration between various parties, both at the top and bottom. Furthermore, budget participation is

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useful for increasing motivation and accountability, as well as for managers in achieving budget targets (Hayon & Ilham, 2019). Research conducted by Hadi & Nursida (2024), Yunista et al. (2024) found that budget participation has an effect on managerial performance. In contrast to research conducted by Ermawati & Arumsari (2020), Qamar & Munandar (2023) found that budget participation had no effect on managerial performance.

According to Julyarsyah (2020), performance reporting is crucial because local government performance is measured and assessed through performance reports. Therefore, improving local government performance requires both managerial and performance accountability. Public accountability, therefore, influences improved local government performance. Research conducted by Husna dkk (2023), Seber dkk (2019) found that public accountability has an impact on managerial performance. In contrast to research conducted by Anggraeni & Riharjo (2020), Safitri & Purnama (2021) found that public accountability had no effect on managerial performance.

Suprantiningrum & Lukas (2021) explain that decentralization is the delegation of decision-making authority, not assigned to a few top executives but rather distributed throughout the organization. Research conducted by Nugroho et al. (2023), Qamar & Munandar (2023) found that decentralization has an impact on managerial performance. In contrast to the research conducted by Ikhyanuddin (2021), Kavadri et al. (2024) found that decentralization had no effect on managerial performance.

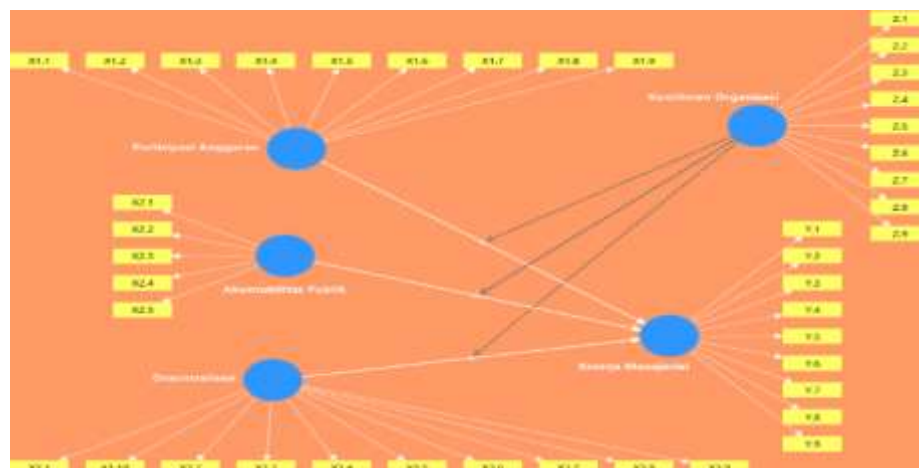
In budgetary participation, organizational commitment is a crucial element determining how individual involvement in budget preparation translates into tangible managerial performance. If participation in the budget process is not accompanied by strong commitment, individuals will likely be solely involved administratively, without the motivation to optimally implement work plans (Putri & Rosdiana, 2021). Research conducted by Yunista et al. (2024) and Safruddin et al. (2024) found that organizational commitment moderates the effect of budgetary participation on managerial performance. In contrast to research conducted by Anggraeni & Riharjo (2020), Ratnasari & Wirasedana (2017) found that organizational commitment did not moderate the effect of budget participation on managerial performance.

In organizations with low levels of commitment, even if an accountability system has been formally implemented, its implementation can be ceremonial and have no real impact on the quality of managerial performance (Sofyani et al., 2022). Research conducted by Sri et al. (2022), Mauliza (2021) found that organizational commitment moderates the effect of public accountability on managerial performance. In contrast to research conducted by Anggraeni & Riharjo (2020), Saraswati & Suhartini (2022) found that organizational

commitment did not moderate the effect of public accountability on managerial performance.

In both public and private organizations, decentralization is a crucial strategy for enhancing organizational effectiveness and efficiency, as it enables faster decision-making tailored to specific local conditions (Afdalul & Nur, 2020). The higher the level of decentralization, the broader the managerial authority held by officials in OPDs in planning, implementing, and evaluating work programs. Research conducted by Qamar & Munandar (2023), Ramadhini et al. (2019) found that organizational commitment moderates the effect of decentralization on managerial performance. In contrast to research conducted by Alhasnawi et al. (2024), Handayati & Safitri (2020) found that organizational commitment did not moderate the effect of decentralization on managerial performance.

**Figure 1 Thinking Framework**



Source: SMART PLS version 4

## RESEARCH METHODS

According to Ghazali (2022), a research object is something that becomes the focus of attention in a study, whether in the form of variables, symptoms, or factors that are observed and studied. In this case, the focus is on the extent to which budget participation, public accountability, and decentralization affect managerial performance, and how organizational commitment can strengthen this relationship. The research objects in this study are budget participation, public accountability, decentralization, organizational commitment, and managerial performance. According to Arikunto (2019), the research subject is an individual, object, or entity that is subject to the research variables and from which data regarding these variables are obtained. In this study, the research subject is the

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Regional Apparatus Organization in Sungai Penuh City. The research method used in this study is a quantitative method with an associative approach. The aim is to determine the relationship and influence between the independent variables—budget participation, public accountability, and decentralization—on the dependent variable, managerial performance, with organizational commitment as a moderating variable.

The population in this study refers to all subjects or objects that possess certain characteristics relevant to the research objectives. This includes all civil servants (ASN) or structural officials directly involved in the budget preparation, implementation, and oversight processes in each Regional Apparatus Organization (OPD) in Sungai Penuh City. This population includes echelon II, III, and IV officials, as well as staff or employees with administrative and technical functions in regional financial management. Based on Government Regulation No. 12 of 2019, five people are required for each OPD: the head of the department, agency, or office, the secretary or secretariat, the head of the division, section, or sub-division, and the financial administration staff or treasurer. Therefore, the sample size for this study was 160 respondents.

Primary data sources are data obtained directly from respondents or individuals who are the objects of research, namely structural officials and staff who are actively involved in the preparation and implementation of the budget in each OPD of Sungai Penuh City in the form of a questionnaire compiled using a five-point Likert scale Strongly Agree (SS); Agree (SS); Disagree (KS); Disagree (TS); Strongly Disagree (STS). Secondary data are obtained from official documents such as government agency performance reports (LKjIP), budget realization reports (LRA), strategic planning documents (Renstra and Renja OPD), and audit results reports (LHP) from the Audit Board (BPK) or the Regional Inspectorate of Sungai Penuh City. In this study, researchers used Structural Equation Modeling (SEM) with the help of the SMART PLS 4 application which includes an outer model consisting of validity tests, reliability tests as well as an inner model consisting of R-Square, R-Square Q-Square, hypothesis tests and mediation effects.

## RESULTS AND DISCUSSION

### *Outer Model*

#### *Convergent Validity Test*

**Table 2 Loading Factor and AVE Values of Budget Participation**

| Variable | Statement Items | Loading Factor | AVE   |
|----------|-----------------|----------------|-------|
|          | X1.1            | 0,796          | 0,657 |

| Variable                               | Statement Items | Loading Factor | AVE |
|----------------------------------------|-----------------|----------------|-----|
| Budget Participation (X <sub>1</sub> ) | X1.2            | 0,823          |     |
|                                        | X1.3            | 0,876          |     |
|                                        | X1.4            | 0,788          |     |
|                                        | X1.5            | 0,837          |     |
|                                        | X1.6            | 0,835          |     |
|                                        | X1.7            | 0,829          |     |
|                                        | X1.8            | 0,730          |     |
|                                        | X1.9            | 0,771          |     |

Source: SMART PLS version 4

Based on the table above, it can be seen that all items of the Budget Participation variable statement (X<sub>1</sub>) have a loading factor value  $\geq 0.70$  and have an AVE value  $> 0.50$ , so it can be concluded that all items of the Budget Participation variable statement (X) are declared valid or convergent validity has been fulfilled.

**Table 3 Loading Factor and AVE Values of Public Accountability**

| Variable                                | Statement Items | Loading Factor | AVE   |
|-----------------------------------------|-----------------|----------------|-------|
| Public Accountability (X <sub>2</sub> ) | X2.1            | 0,811          | 0,702 |
|                                         | X2.2            | 0,874          |       |
|                                         | X2.3            | 0,837          |       |
|                                         | X2.4            | 0,855          |       |
|                                         | X2.5            | 0,811          |       |

Source: SMART PLS version 4

Based on the table above, it can be seen that all items of the Public Accountability variable statement (X<sub>2</sub>) have a loading factor value of  $\geq 0.70$  and have an AVE value of  $> 0.50$ , so it can be concluded that all items of the Public Accountability variable statement (X<sub>2</sub>) are declared valid or convergent validity has been fulfilled.

**Table 4 Loading Factor and AVE Values of Decentralization**

| Variable                           | Statement Items | Loading Factor | AVE   |
|------------------------------------|-----------------|----------------|-------|
| Decentralization (X <sub>3</sub> ) | X3.1            | 0,757          | 0,590 |
|                                    | X3.2            | 0,731          |       |
|                                    | X3.3            | 0,769          |       |
|                                    | X3.4            | 0,784          |       |

|  |       |       |  |
|--|-------|-------|--|
|  | X3.5  | 0,808 |  |
|  | X3.6  | 0,805 |  |
|  | X3.7  | 0,733 |  |
|  | X3.8  | 0,785 |  |
|  | X3.9  | 0,746 |  |
|  | X3.10 | 0,758 |  |

Source: SMART PLS version 4

Based on the table above, it can be seen that all items of the Decentralization variable statement (X<sub>3</sub>) have a loading factor value  $\geq 0.70$  and have an AVE value  $> 0.50$ , so it can be concluded that all items of the Decentralization variable statement (X<sub>3</sub>) are declared valid or convergent validity has been fulfilled.

**Table 5 Loading Factor and AVE Values of Managerial Performance**

| Variable                   | Statement Items | Loading Factor | AVE   |
|----------------------------|-----------------|----------------|-------|
| Managerial Performance (Y) | Y.1             | 0,775          | 0,669 |
|                            | Y.2             | 0,865          |       |
|                            | Y.3             | 0,848          |       |
|                            | Y.4             | 0,778          |       |
|                            | Y.5             | 0,814          |       |
|                            | Y.6             | 0,863          |       |
|                            | Y.7             | 0,820          |       |
|                            | Y.8             | 0,782          |       |
|                            | Y.9             | 0,809          |       |

Source: SMART PLS version 4

Based on the table above, it can be seen that all items of the Managerial Performance (Y) variable statement have a loading factor value of  $\geq 0.70$  and have an AVE value of  $> 0.50$ , so it can be concluded that all items of the Managerial Performance (Y) variable statement are declared valid or convergent validity has been fulfilled.

**Table 6 Loading Factor and AVE Values of Organizational Commitment**

| Variable                      | Statement Items | Loading Factor | AVE   |
|-------------------------------|-----------------|----------------|-------|
| Organizational Commitment (Z) | Z.1             | 0,814          | 0,664 |
|                               | Z.2             | 0,818          |       |
|                               | Z.3             | 0,820          |       |
|                               | Z.4             | 0,814          |       |

|  |     |       |
|--|-----|-------|
|  | Z.5 | 0,842 |
|  | Z.6 | 0,838 |
|  | Z.7 | 0,839 |
|  | Z.8 | 0,770 |
|  | Z.9 | 0,775 |

Source: SMART PLS version 4

Based on the table above, it can be seen that all items of the Organizational Commitment (Z) variable statement have a loading factor value of  $\geq 0.70$  and have an AVE value of  $> 0.50$ , so it can be concluded that all items of the Organizational Commitment (Z) variable statement are declared valid or convergent validity has been fulfilled.

## Discriminant Validity Test

**Table 7 Cross Loading Value**

|      | X1    | X2    | X3    | Y     | Z     |
|------|-------|-------|-------|-------|-------|
| X1.1 | 0,796 | 0,319 | 0,265 | 0,422 | 0,269 |
| X1.2 | 0,823 | 0,229 | 0,204 | 0,312 | 0,234 |
| X1.3 | 0,876 | 0,305 | 0,292 | 0,398 | 0,257 |
| X1.4 | 0,788 | 0,334 | 0,267 | 0,343 | 0,250 |
| X1.5 | 0,837 | 0,305 | 0,260 | 0,409 | 0,103 |
| X1.6 | 0,835 | 0,313 | 0,264 | 0,425 | 0,047 |
| X1.7 | 0,829 | 0,235 | 0,210 | 0,313 | 0,085 |
| X1.8 | 0,730 | 0,192 | 0,182 | 0,245 | 0,052 |
| X1.9 | 0,771 | 0,368 | 0,338 | 0,374 | 0,186 |
| X2.1 | 0,318 | 0,811 | 0,521 | 0,532 | 0,507 |
| X2.2 | 0,292 | 0,874 | 0,614 | 0,611 | 0,605 |
| X2.3 | 0,328 | 0,837 | 0,498 | 0,599 | 0,557 |
| X2.4 | 0,333 | 0,855 | 0,593 | 0,630 | 0,562 |
| X2.5 | 0,255 | 0,811 | 0,585 | 0,612 | 0,482 |
| X3.1 | 0,166 | 0,452 | 0,757 | 0,454 | 0,469 |
| X3.2 | 0,169 | 0,524 | 0,731 | 0,539 | 0,582 |
| X3.3 | 0,286 | 0,577 | 0,769 | 0,549 | 0,483 |
| X3.4 | 0,292 | 0,673 | 0,784 | 0,631 | 0,537 |
| X3.5 | 0,241 | 0,485 | 0,808 | 0,479 | 0,362 |

|       | X1    | X2    | X3    | Y     | Z     |
|-------|-------|-------|-------|-------|-------|
| X3.6  | 0,254 | 0,471 | 0,805 | 0,488 | 0,436 |
| X3.7  | 0,375 | 0,549 | 0,733 | 0,573 | 0,418 |
| X3.8  | 0,271 | 0,556 | 0,785 | 0,631 | 0,421 |
| X3.9  | 0,188 | 0,428 | 0,746 | 0,517 | 0,524 |
| X3.10 | 0,157 | 0,378 | 0,758 | 0,496 | 0,540 |
| Y.1   | 0,266 | 0,529 | 0,497 | 0,775 | 0,450 |
| Y.2   | 0,352 | 0,612 | 0,613 | 0,865 | 0,554 |
| Y.3   | 0,472 | 0,598 | 0,639 | 0,848 | 0,477 |
| Y.4   | 0,376 | 0,487 | 0,527 | 0,778 | 0,406 |
| Y.5   | 0,418 | 0,626 | 0,587 | 0,814 | 0,467 |
| Y.6   | 0,332 | 0,593 | 0,614 | 0,863 | 0,467 |
| Y.7   | 0,356 | 0,573 | 0,518 | 0,820 | 0,527 |
| Y.8   | 0,392 | 0,586 | 0,591 | 0,782 | 0,503 |
| Y.9   | 0,361 | 0,634 | 0,589 | 0,809 | 0,477 |
| Z.1   | 0,220 | 0,575 | 0,542 | 0,541 | 0,814 |
| Z.2   | 0,214 | 0,521 | 0,608 | 0,561 | 0,818 |
| Z.3   | 0,200 | 0,583 | 0,553 | 0,558 | 0,820 |
| Z.4   | 0,168 | 0,448 | 0,478 | 0,412 | 0,814 |
| Z.5   | 0,123 | 0,528 | 0,459 | 0,444 | 0,842 |
| Z.6   | 0,199 | 0,525 | 0,501 | 0,509 | 0,838 |
| Z.7   | 0,170 | 0,636 | 0,557 | 0,505 | 0,839 |
| Z.8   | 0,100 | 0,448 | 0,384 | 0,340 | 0,770 |
| Z.9   | 0,045 | 0,421 | 0,387 | 0,327 | 0,775 |

Source: SMART PLS version 4

Based on the table above, it can be seen that the cross loading value of each statement item for each variable is  $\geq 0.70$ , so it can be concluded that all statement items for each variable Budget Participation (X<sub>1</sub>), Public Accountability (X<sub>2</sub>), Decentralization (X<sub>3</sub>), Managerial Performance (Y) and Organizational Commitment (Z) are declared valid or discriminant validity has been fulfilled.

**Table 8 Fornell-Larcker Value**

|                | X <sub>1</sub> | X <sub>2</sub> | X <sub>3</sub> | Y | Z |
|----------------|----------------|----------------|----------------|---|---|
| X <sub>1</sub> | <b>0,811</b>   |                |                |   |   |

|                |       |              |              |              |              |
|----------------|-------|--------------|--------------|--------------|--------------|
| X <sub>2</sub> | 0,364 | <b>0,838</b> |              |              |              |
| X <sub>3</sub> | 0,318 | 0,673        | <b>0,768</b> |              |              |
| Y              | 0,455 | 0,714        | 0,706        | <b>0,818</b> |              |
| Z              | 0,207 | 0,649        | 0,623        | 0,589        | <b>0,815</b> |

Source: SMART PLS version 4

Based on the table above, it can be seen that the AVE root value of each variable is higher than the correlation between the construct and other constructs, so it can be concluded that all statement items for each variable Budget Participation (X<sub>1</sub>), Public Accountability (X<sub>2</sub>), Decentralization (X<sub>3</sub>), Managerial Performance (Y) and Organizational Commitment (Z) are declared valid or discriminant validity has been fulfilled.

## Reliability Test

**Table 9 Reliability Value**

|                                         | <b>Cronbach's Alpha</b> | <b>Composite Reliability</b> |
|-----------------------------------------|-------------------------|------------------------------|
| Budget Participation (X <sub>1</sub> )  | 0,935                   | 0,945                        |
| Public Accountability (X <sub>2</sub> ) | 0,894                   | 0,922                        |
| Decentralization (X <sub>3</sub> )      | 0,923                   | 0,935                        |
| Managerial Performance (Y)              | 0,938                   | 0,948                        |
| Organizational Commitment (Z)           | 0,937                   | 0,947                        |

Source: SMART PLS version 4

Based on the table above, it can be seen that the variable values of Budget Participation (X<sub>1</sub>), Public Accountability (X<sub>2</sub>), Decentralization (X<sub>3</sub>), Managerial Performance (Y) and Organizational Commitment (Z) have a Cronbach's alpha value of > 0.60 and a composite reliability value of > 0.70, so it can be concluded that all variables are stated to be reliable or the construct reliability has been fulfilled.

## Inner Model

### Coefficient of Determination Test (R<sup>2</sup>)

**Table 10 Outer Model VIF Value**

|                            | <b>R Square</b> | <b>R Square Adjusted</b> |
|----------------------------|-----------------|--------------------------|
| Managerial Performance (Y) | 0,664           | 0,648                    |

Source: SMART PLS version 4

Based on the table above, it can be seen that the adjusted R-square value of the

Managerial Performance variable (Y) is 0.648, this indicates that the Budget Participation (X<sub>1</sub>), Public Accountability (X<sub>2</sub>) and Decentralization (X<sub>3</sub>) variables moderated by Organizational Commitment (Z) are able to explain the Managerial Performance variable (Y) by 64.8%, which indicates that the model is in the moderate or medium model category.

**Effect Size Test (F<sup>2</sup>)****Table 11 Effect Size Value**

|                         | <b>F Square</b> |
|-------------------------|-----------------|
| X <sub>1</sub> -> Y     | 0,043           |
| X <sub>2</sub> -> Y     | 0,149           |
| X <sub>3</sub> -> Y     | 0,208           |
| Z x X <sub>1</sub> -> Y | 0,012           |
| Z x X <sub>2</sub> -> Y | 0,061           |
| Z x X <sub>3</sub> -> Y | 0,028           |

Source: SMART PLS version 4

The F square value of the Budget Participation (X<sub>1</sub>) -> Managerial Performance (Y) path is 0.043 > 0.02, which indicates that the contribution of the Budget Participation (X<sub>1</sub>) variable is in the small influence category. The F square value of the Public Accountability (X<sub>2</sub>) -> Managerial Performance (Y) path is 0.149 > 0.02, which indicates that the contribution of the Public Accountability (X<sub>2</sub>) variable. The F square value of the Decentralization (X<sub>3</sub>) -> Managerial Performance (Y) path is 0.208 > 0.15, which indicates that the contribution of the Decentralization (X<sub>3</sub>) variable is in the medium influence category. The F square value of the Organizational Commitment Interaction with Budget Participation (Z x X<sub>1</sub>) -> Managerial Performance (Y) path is 0.012 > 0.01, which indicates that the contribution of the Organizational Commitment Interaction with Budget Participation (Z x X<sub>1</sub>) variable is in the medium influence category. The F square value of the interaction path of Organizational Commitment with Public Accountability (Z x X<sub>2</sub>) -> Managerial Performance (Y) is 0.061 > 0.025 which indicates that the contribution of the interaction variable of Organizational Commitment with Public Accountability (Z x X<sub>2</sub>) is in the category of large influence. The F square value of the interaction path of Organizational Commitment with Decentralization (Z x X<sub>3</sub>) -> Managerial Performance (Y) is 0.028 > 0.025 which indicates that the contribution of the interaction variable of Organizational Commitment with Decentralization (Z x X<sub>3</sub>) is in the category of large influence.

## Q Square Test ( $Q^2$ )

**Table 12 Q Square Value**

|                            | SSO      |         | $Q^2 (=1 - \text{SSE}/\text{SSO})$ |
|----------------------------|----------|---------|------------------------------------|
| Managerial Performance (Y) | 1440,000 | 814,484 | 0,434                              |

Source: SMART PLS version 4

Based on the table above, it can be seen that the Q Square value of the Managerial Performance variable (Y) is  $0.434 > 0$ , this shows that the variables Budget Participation ( $X_1$ ), Public Accountability ( $X_2$ ) and Decentralization ( $X_3$ ) which are moderated by Organizational Commitment (Z) are good (appropriate) as explanatory variables that are able to predict the Managerial Performance variable (Y).

## Multicollinearity Test

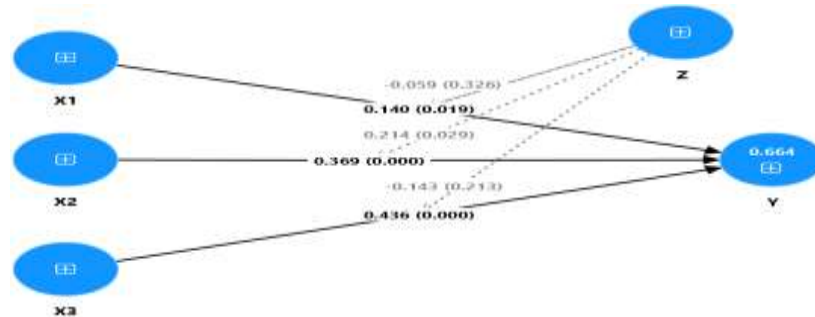
**Table 13 Inner Model VIF Value**

|                              | VIF   |
|------------------------------|-------|
| $X_1 \rightarrow Y$          | 1,371 |
| $X_2 \rightarrow Y$          | 2,723 |
| $X_3 \rightarrow Y$          | 2,717 |
| $Z \rightarrow Y$            | 2,135 |
| $Z \times X_3 \rightarrow Y$ | 2,590 |
| $Z \times X_1 \rightarrow Y$ | 1,310 |
| $Z \times X_2 \rightarrow Y$ | 2,667 |

Source: SMART PLS version 4

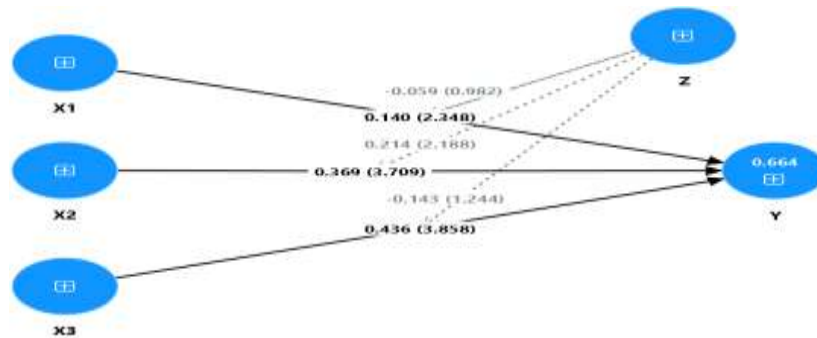
The table above shows that the VIF values for all variables do not exceed 5, thus concluding that there is no collinearity between the variables. This low VIF value indicates that each exogenous variable does not significantly influence each other and does not have a strong correlation with each other.

**Figure 2**  
Value and



**Hypothesis Test**  
**Coefficient**  
**T Statistics**

**Figure 3**  
Value and



**Coefficient**  
**P-Value**

**Table 14 Coefficient Value, T-Statistic and P-Value**

|                         | Coefficient | T Statistic | P Value |
|-------------------------|-------------|-------------|---------|
| X <sub>1</sub> -> Y     | 0,140       | 2,348       | 0,019   |
| X <sub>2</sub> -> Y     | 0,369       | 3,709       | 0,000   |
| X <sub>3</sub> -> Y     | 0,436       | 3,858       | 0,000   |
| Z x X <sub>1</sub> -> Y | -0,059      | 0,982       | 0,326   |
| Z x X <sub>2</sub> -> Y | 0,214       | 2,188       | 0,029   |
| Z x X <sub>3</sub> -> Y | -0,143      | 1,244       | 0,213   |

Source: SMART PLS version 4

The t-statistic value of the Budget Participation (X<sub>1</sub>) -> Managerial Performance (Y) path is 2.348 > 1.96 or a p-value of 0.019 < 0.05, so H<sub>1</sub> is accepted, meaning there is an influence of budget participation on managerial performance. The t-statistic value of the Public Accountability (X<sub>2</sub>) -> Managerial Performance (Y) path is 3.709 > 1.96 or a p-value of 0.000 < 0.05, so H<sub>2</sub> is accepted, meaning there is an influence of public accountability on managerial performance. The t-statistic value of the Decentralization (X<sub>3</sub>) -> Managerial

Performance (Y) path is  $3.858 > 1.96$  or a p-value of  $0.000 < 0.05$ , so H3 is accepted, meaning there is an influence of decentralization on managerial performance. The t-statistic value of the path of Interaction of Organizational Commitment with Budget Participation (Z x X1) -> Managerial Performance (Y) is  $0.982 < 1.96$  or p-value of  $0.326 > 0.05$ , then H4 is rejected, meaning there is no influence of budget participation moderated by organizational commitment on managerial performance. The t-statistic value of the path of Interaction of Organizational Commitment with Public Accountability (Z x X2) -> Managerial Performance (Y) is  $2.188 > 1.96$  or p-value of  $0.029 < 0.05$ , then H5 is accepted, meaning there is an influence of public accountability moderated by organizational commitment on managerial performance. The t-statistic value of the path of Interaction of Organizational Commitment with Decentralization (Z x X3) -> Managerial Performance (Y) is  $1.244 < 1.96$  or p-value of  $0.213 > 0.05$ , then H6 is rejected, meaning there is no influence of decentralization moderated by organizational commitment on managerial performance.

## DISCUSSION

### *The Effect of Budget Participation on Managerial Performance*

The results of the study show a path coefficient of 0.140 (positive), with a t-statistic of 2.348 for budget participation on local government performance  $> 1.96$ , and a sig.  $0.019 < 0.05$  ( $\alpha = 5\%$ ), thus rejecting H0 and accepting Ha. This indicates that budget participation affects managerial performance (H1 is accepted). These results align with research conducted by Hadi & Nursida (2024), Yunista et al. (2024) which found that budget participation affects managerial performance.

When line managers, department heads, or structural officials are given space to provide input, negotiate, convey unit needs, and be directly involved in target setting, the process expands their access to relevant information regarding organizational priorities, resource constraints, strategic opportunities, and performance standards that must be achieved so that they have a more comprehensive picture of the relationship between their tasks and organizational goals, which in turn encourages an increased ability to plan programs more accurately, identify operational risks earlier, and align unit activities with established performance targets (Afandi et al., 2021).

Stewardship theory states that managers behave collectively and pro-organizationally because they have an intrinsic sense of responsibility for the success of the institutions in which they work. Stewards are not driven by extrinsic motivations such as tight control, punishment, or performance-based incentives, but rather by intrinsic motivations such as the need for success, competence, affiliation, and a sense of belonging to the organization. (Dharu & Wahidahwati, 2021).

### **The Influence of Public Accountability on Managerial Performance**

The results of the study show a path coefficient of 0.369 (positive), with a t-statistic of 3.709 for budget participation on local government performance  $> t\text{-table } 1.96$  and a sig.  $0.000 < 0.05$  ( $\alpha = 5\%$ ), thus  $H_0$  is rejected and  $H_a$  is accepted. This indicates that public accountability influences managerial performance ( $H_2$  is accepted). These results align with research conducted by Husna dkk (2023), Seber dkk (2019) which found that public accountability influences managerial performance.

Public accountability is a fundamental principle in public sector organizational governance that directly influences the behavior, quality of decision-making, and managerial performance of government officials. Public accountability exerts both positive and constructive pressure on managers to carry out their duties according to established standards, targets, and plans, thus fostering professional behavior that directly impacts managerial performance (Indriyati et al., 2020).

The Goal-Setting Theory, introduced by Locke & Latham (2007), states that individuals perform better when they understand the goals they want to achieve and feel responsible for achieving them. In public accountability, the performance goals of local government officials are not merely internal organizational targets, but also external targets that must be accountable to the public, the regional legislature, the inspectorate, the Supreme Audit Agency (BPK), and various stakeholders.

### **The Effect of Decentralization on Managerial Performance**

The results of the study show a path coefficient of 0.436 (positive), with a t-statistic of 3.858 for budget participation on local government performance  $> 1.96$ , and a significance level of  $0.000 < 0.05$  ( $\alpha = 5\%$ ), thus rejecting  $H_0$  and accepting  $H_a$ . This indicates that decentralization affects managerial performance ( $H_3$  is accepted). These findings align with research conducted by Nugroho et al. (2023), Qamar & Munandar (2023) which found that decentralization affects managerial performance.

Decentralization provides operational-level managers with the freedom to formulate strategies, utilize budgets, solve problems, and respond more quickly to environmental changes. This creates a highly conducive environment for improved managerial performance, as managers have greater control over work processes, access to local information, and clear accountability for program outcomes (Sabir et al., 2021).

Agency theory states that performance problems can arise when there is an information asymmetry between principals and agents, and when agents have preferences or personal interests that may differ from organizational goals. In large organizations such as local governments, information asymmetry is particularly high, as superiors or OPD

leaders do not have the same detailed information about operational situations as field managers or division heads. Decentralization is an important mechanism to reduce the negative impact of this information asymmetry, because it gives agents direct authority to make decisions based on the information they have (Badzaly & Firazzahran, 2021).

### **The Effect of Budget Participation Moderated by Organizational Commitment on Managerial Performance**

The results of the study show a path coefficient value of 0.059 (negative) with a t-statistic value of budget participation on local government performance of  $0.982 < t\text{-table } 1.96$  and sig.  $0.326 > 0.05$  ( $\alpha = 5\%$ ), so  $H_0$  is accepted and  $H_a$  is rejected. This means that organizational commitment does not moderate the effect of budget participation on managerial performance ( $H_4$  is rejected). The results of this study are in line with research conducted by Anggraeni & Riharjo (2020), Ratnasari & Wirasedana (2017) which found that organizational commitment does not moderate the effect of budget participation on managerial performance.

In other words, when managers are directly involved in budgeting, they are already motivated to improve performance due to a better understanding of goals, greater control over resource allocation, and a perception of increased procedural fairness in the budgeting process. Therefore, the addition of organizational commitment variables no longer substantively alters the quality of these relationships (Naraswari & Sukartha, 2019).

Agency theory asserts that managers, as agents, have a greater need for information regarding their duties and responsibilities in managing resources. When they are involved in budgeting, the process reduces problems of moral hazard and asymmetric information because managers have a direct understanding of organizational goals, set realistic targets, and understand operational constraints and opportunities. In such conditions, organizational commitment no longer plays a moderating role because the participatory process has created a fairly strong alignment between the organization's goals and the manager's goals (Setyaningtyas, 2019).

### **The Effect of Public Accountability Moderated by Organizational Commitment on Managerial Performance**

The results of the study show a path coefficient of 0.214 (positive), with a t-statistic of 2.188 for budget participation on local government performance  $> 1.96$ , and a sig.  $0.029 < 0.05$  ( $\alpha = 5\%$ ), thus  $H_0$  is accepted and  $H_a$  is rejected. This indicates that organizational commitment does not moderate the effect of decentralization on managerial performance ( $H_5$  is accepted). These results align with research conducted by Sri et al. (2022), Mauliza

(2021) which found that organizational commitment moderates the effect of public accountability on managerial performance

On the other hand, if organizational commitment is low, public accountability is only seen as a regulatory pressure or burden, so that the apparatus will only pursue minimal compliance (compliance-driven behavior) without striving for quality performance, because they do not feel emotionally or morally attached to the organization, so that the demands of public accountability are not sufficient to trigger increased performance (Nadhirah et al., 2023).

### **The Effect of Decentralization Moderated by Organizational Commitment on Managerial Performance**

The results of the study show a path coefficient of 0.143 (negative), with a t-statistic of 1.244 for budget participation on local government performance (t-table 1.96) and a significance level of  $0.213 > 0.05$  ( $\alpha = 5\%$ ), thus  $H_0$  is accepted and  $H_a$  is rejected. This indicates that organizational commitment does not moderate the effect of decentralization on managerial performance ( $H_6$  is rejected). These results align with research conducted by Alhasnawi et al. (2024), Handayati & Safitri (2020) which found that organizational commitment does not moderate the effect of decentralization on managerial performance.

Decentralization requires technical skills, experience, analytical skills, and managerial competence, while organizational commitment only reflects an individual's willingness to engage, not their ability to utilize delegated authority. In local government, structural officials at certain echelons may receive delegated authority, but their ability to utilize that autonomy is largely determined by technical competence and work experience. Organizational commitment cannot change an individual's technical competence, thus failing to strengthen the positive impacts of decentralization (Christy et al., 2021).

### **CONCLUSION**

Based on the analysis of the influence of Budget Participation, Public Accountability, and Decentralization on Managerial Performance, with Organizational Commitment as a Moderating Variable in Regional Apparatus Organizations (OPD) in Sungai Penuh City, the following conclusions can be drawn:

1. Budget participation influences managerial performance.
2. Public accountability influences managerial performance.
3. Decentralization influences managerial performance.
4. Organizational commitment does not moderate the effect of budget participation on managerial performance.

5. Organizational commitment moderates the effect of public accountability on managerial performance.
6. Organizational commitment does not moderate the effect of decentralization on managerial performance.

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