

The Effect Of Organizational Commitment, Budget Goal Clarity, And Budgetary Participation On Managerial Performance: A Study Of Regional Government Organizations In Jambi City

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Abstract

This study aims to examine the effect of organizational commitment, budget goal clarity, and budgetary participation on managerial performance. This study was conducted among Regional Government Organizations (OPDs), specifically government agencies and departments in Jambi City. The study employed a purposive sampling method based on three predetermined criteria. The population consisted of structural officials at Echelon II, Echelon III, and Echelon IV levels, with a total of 72 respondents. This study employed a quantitative research approach. Primary data were collected through questionnaires and used as the main source of research data. Multiple linear regression analysis using SPSS version 26 was employed to analyze the data. Hypothesis testing was conducted using the t-test to examine the partial effects of each independent variable and the F-test to examine their simultaneous effect. The results indicate that organizational commitment, budget goal clarity, and budgetary participation simultaneously have a significant effect on managerial performance in the Regional Government Organizations of Jambi City. Partially, organizational commitment does not have a significant effect on managerial performance. Meanwhile, budget goal clarity and budgetary participation have a significant effect on managerial performance in the Regional Government Organizations of Jambi City.

Keywords: Managerial Performance, Organizational Commitment, Budget Goal Clarity, Budgetary Participation.

INTRODUCTION

Bureaucratic reform and the implementation of regional autonomy require local governments to improve accountability, transparency, and the quality of performance in

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public administration. In this context, the managerial performance of Regional Government Organizations (OPDs) is an important aspect, as it relates to the ability of organizational leaders to perform planning, coordination, evaluation, supervision, and control functions in achieving organizational objectives. Optimal managerial performance is essential to ensure that government programs and activities are implemented effectively and efficiently and are aligned with predetermined objectives.

Managerial performance issues are still evident in the Regional Government Organizations (OPDs) of Jambi City. Based on the evaluation of the Government Agency Performance Accountability System (SAKIP), Jambi City's SAKIP implementation score in 2022 was 67.37, receiving a "B" rating, indicating that there was still room for improvement in performance planning, measurement, and reporting (Bappeda, 2023). In addition, by the end of the third quarter of 2024, there were still 10 OPDs and sub-district administrations whose budget realization was below 60 percent (PemKot Jambi, 2024). Although Jambi City's budget realization increased from 88.72 percent in 2021 to 93.35 percent in 2024, some budget allocations remained suboptimally absorbed. An evaluation at the end of 2025 also indicated discrepancies between the physical achievement of programs and the realization of financial administration, as well as a tendency for budget absorption to accumulate toward the end of the fiscal year. These conditions highlight the importance of examining factors associated with managerial performance in budget management within OPDs.

Managerial performance in budget management may be influenced by organizational commitment, budget goal clarity, and budgetary participation. Organizational commitment reflects an individual's attachment to and willingness to support the values and objectives of the organization. Budget goal clarity refers to the extent to which budget objectives are established clearly and specifically so that they can be understood by those responsible for achieving them. Meanwhile, budgetary participation refers to the involvement of individuals in the budget preparation process. Theoretically, these three factors can contribute to alignment between organizational objectives and the implementation of employees' duties.

In the context of Jambi City, these three factors are relevant to the conditions of budget management within Regional Government Organizations (OPDs). Issues related to organizational commitment are reflected in the continued occurrence of civil servants' absence from official duties and government activities. Regarding budget goal clarity, there are still issues concerning the alignment between performance targets and established indicators, as well as budget adjustments resulting from fiscal conditions. Meanwhile, in terms of budgetary participation, the Jambi City Government continues to emphasize that the preparation of Work Plans should not be carried out merely as a formality and that coordination and synchronization of planning across OPDs should be

strengthened. These conditions indicate that employee commitment, goal clarity, and involvement in budget preparation are relevant aspects to be examined in relation to the managerial performance of OPDs.

However, previous studies examining the relationship between these three variables and managerial performance have reported inconsistent findings. Nugroho *et al.* (2021) found that organizational commitment had no significant effect on managerial performance, while budget goal clarity and budgetary participation had significant effects. In contrast, Marthin & Saebani (2022) found that organizational commitment had a positive and significant effect on managerial performance. Regarding budget goal clarity, Kusuma *et al.* (2021) found a positive and significant effect, whereas Safitri & Asyik (2022) and Murtin & Rahmawati (2023) reported different findings. Inconsistencies were also found for budgetary participation, with Kusuma *et al.* (2021) and Alimuddin (2022) finding a positive and significant effect, while Prasetya *et al.* (2023) and Murtin & Rahmawati (2023) found no significant effect on managerial performance.

The differences in findings among previous studies indicate a research gap concerning the effects of organizational commitment, budget goal clarity, and budgetary participation on managerial performance. Therefore, this study was conducted to examine the effects of these three variables on managerial performance in Regional Government Organizations (OPDs) of Jambi City, particularly government agencies and departments within the Jambi City Government. These organizations were selected as the research setting because government agencies and departments are directly involved in the planning, preparation, and implementation of regional budgets, making them relevant settings for examining the relationship between these three factors and managerial performance.

LITERATUR REVIEW

Goal Setting Theory

Goal-Setting Theory, developed by Edwin Locke, assumes that there is a direct relationship between specific and measurable goals and performance. Goal-Setting Theory explains the relationship between predetermined goals and performance or work achievement. The fundamental concept of this theory is that individuals who understand their goals or objectives are more likely to demonstrate improved work behavior and performance. In the context of this study, the implication of Goal-Setting Theory is that achieving optimal managerial performance requires alignment between individual goals and organizational goals. Individuals who understand clear budget goals, participate in the budget preparation process, and demonstrate a high level of organizational commitment are expected to achieve better performance (Melia & Sari, 2019).



Agency Theory

Agency Theory, proposed by Jensen and Meckling (1976), explains that in the context of the public sector or government institutions, the government, acting as the principal, delegates responsibilities to employees, acting as agents, to prepare and implement budgets and achieve the expected performance. Within this relationship, information asymmetry and differences in priorities between the principal and the agent may frequently arise (Safitri & Asyik, 2022). In the context of this study, Agency Theory provides a basis for understanding how budgeting mechanisms can be used to align the interests of principals and agents, as well as how organizational commitment, budget goal clarity, and budgetary participation can help mitigate agency problems and improve managerial performance.

Managerial Performance

Managerial performance is one of the important factors that can enhance organizational effectiveness. Managerial performance refers to managerial activities undertaken to implement the goals, objectives, vision, and mission of an organization, as well as the extent to which an individual successfully performs assigned tasks compared with predetermined targets (Mahoney *et al.*, 1963). Managerial performance also refers to an individual's performance within an organization in carrying out managerial activities, including planning, coordination, supervision, staffing, negotiation, and representation (Johan & Syofyan, 2019). Good managerial performance can enhance an organization's competitive advantage, which makes managerial performance a crucial aspect of organizational effectiveness (Anam & Suwanto, 2023).

Organizational Commitment

Organizational commitment refers to an employee's desire to remain a member of an organization (Kasni *et al.*, 2018). It represents a relative measure of an individual's commitment to an organization, demonstrated through acceptance of the organization's values and goals, willingness to exert effort on behalf of the organization, and desire to maintain membership within the organization or company. Organizational commitment is considered important in an organization because it can influence managerial performance. Individuals with a strong commitment to their organization tend to exert greater effort in performing their tasks, which may ultimately contribute to improved managerial performance. Meyer, Allen, and Smith, as cited in Padilah *et al.* (2022), proposed three components of organizational commitment, as follows affective commitment, continuance commitment, and normative commitment.



Budget Goal Clarity

Kenis (1979) defines budget goal clarity as the extent to which budget objectives are clearly and specifically established so that they can be understood by individuals responsible for achieving those objectives (Nugroho *et al.*, 2021). Clearly defined budget goals facilitate accountability for the success or failure of task implementation in achieving previously established organizational goals and objectives (Putri *et al.*, 2023). Budget goal clarity also plays an important role in reducing uncertainty and ambiguity, which in turn can strengthen organizational commitment to achieving budget targets.

Budgetary Participation

Budgetary participation refers to the involvement of both superiors and subordinates in the budget preparation process, whereby they are able to influence the budget objectives of their respective areas of responsibility (Melia & Sari, 2019). This participation provides lower-level managers or subordinates with the opportunity to contribute to budget development. Budgetary participation also fosters a sense of responsibility among lower-level managers and encourages them to exercise their creativity in the budget preparation process (Safitri & Asyik, 2022). Budgetary participation indicates that all members of regional government organizations collectively contribute to the budget preparation and implementation processes, as well as to optimizing the resources allocated to programs and activities within the organization.

RESEARCH FRAMEWORK & RESEARCH HYPOTHESIS

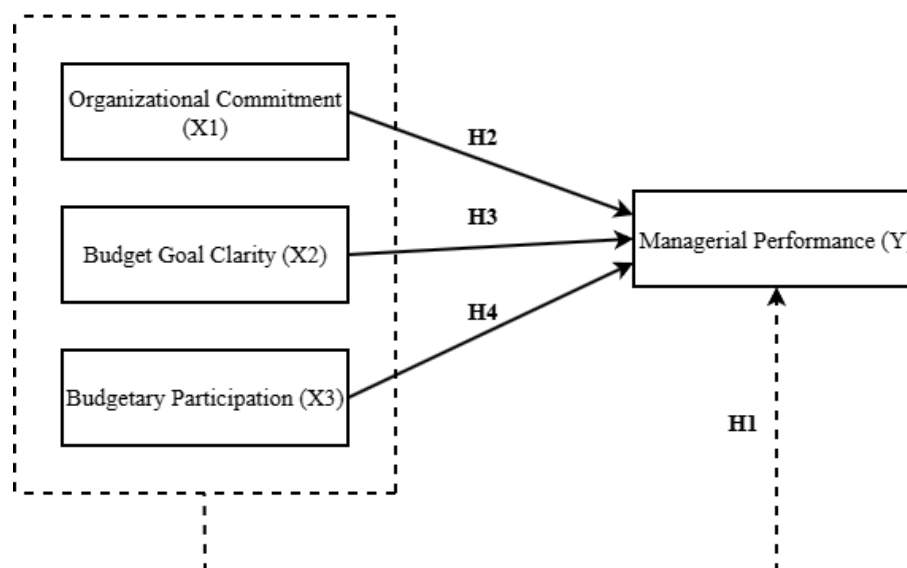


Figure 1. Research Framework

Hypothesis:

- H1 : Organizational commitment, budget goal clarity, and budgetary participation simultaneously affect managerial performance.
- H2 : Organizational commitment affects managerial performance.
- H3 : Budget goal clarity affects managerial performance.
- H4 : Budgetary participation affects managerial performance.

RESEARCH METHODOLOGY

This study employed a quantitative research approach. Quantitative research is a type of research that obtains results through statistical procedures or other methods involving quantification or measurement. The population of this study consisted of all structural officials serving at Echelon II, Echelon III, and Echelon IV levels within the Jambi City Government. The sampling technique used was purposive sampling based on three predetermined criteria, resulting in a total sample of 72 respondents.

This study employed three independent variables, namely organizational commitment, budget goal clarity, and budgetary participation, and one dependent variable, namely managerial performance. This study used primary data collected through questionnaires using a Likert scale. Sujarweni (2018) stated that primary data are data obtained directly from respondents through questionnaires, focus group discussions, panels, or interviews conducted by researchers with informants, which are subsequently processed by the researchers. Before testing the hypotheses, classical assumption tests were conducted, including tests for normality, multicollinearity, and heteroscedasticity. The hypotheses in this study were analyzed and tested using multiple linear regression with the assistance of SPSS version 26 and using partial and simultaneous tests.

RESULTS

Descriptive Statistics

Descriptive statistical analysis was used to provide an overview of the characteristics of the research data, including the minimum, maximum, mean, and standard deviation values of each research variable. Based on the data obtained from 72 respondents, the descriptive statistics are presented as follows.

Descriptive Statistics					
	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
X1	72	23.738	52.048	36.06726	6.719806
X2	72	10.958	26.424	20.24073	4.112970
X3	72	24.907	53.997	39.98815	8.030717
Y	72	22.012	39.047	29.84267	5.455755
Valid N (listwise)	72				

Source: Data processed using SPSS (2026)

The Organizational Commitment variable (X1) has a minimum value of 23.738 and a maximum value of 52.048, with a mean of 36.06726 and a standard deviation of 6.719806. The Budget Goal Clarity variable (X2) has a minimum value of 10.958 and a maximum value of 26.424. The mean value is 20.24073, while the standard deviation is 4.112970. The Budgetary Participation variable (X3) has a minimum value of 24.907 and a maximum value of 53.997, with a mean of 39.98815 and a standard deviation of 8.030717. The Managerial Performance variable (Y) has a minimum value of 22.012 and a maximum value of 39.047. The mean value of Managerial Performance is 29.84267, with a standard deviation of 5.455755.

Overall, the descriptive statistical results indicate variations in respondents' responses across the research variables, as reflected by their standard deviation values. The highest standard deviation is observed for Budgetary Participation (X3), with a value of 8.030717, while the lowest standard deviation is observed for Budget Goal Clarity (X2), with a value of 4.112970.

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to examine the effects of the independent variables on the dependent variable in the Regional Government Organizations (OPDs) of Jambi City.



Model	coefficient Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	Sig.
	<i>B</i>	Std. Error	<i>Beta</i>		
1 (Constant)	7.733	2.627		2.943	.004
X1	-.049	.088	-.060	-.554	.581
X2	.330	.138	.248	2.381	.020
X3	.430	.069	.633	6.193	.000

Source: Data processed using SPSS (2026)

The multiple linear regression equation in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 7,733 - 0,049X_1 + 0,330X_2 + 0,430X_3 + e$$

Based on the results of the multiple linear regression analysis, the regression equation is Managerial Performance = 7.733 – 0.049 Organizational Commitment + 0.330 Budget Goal Clarity + 0.430 Budgetary Participation. The constant of 7.733 indicates that when Organizational Commitment, Budget Goal Clarity, and Budgetary Participation are assumed to be zero, the estimated Managerial Performance is 7.733. The coefficient of Organizational Commitment of –0.049 indicates a negative relationship, meaning that a one-unit increase in Organizational Commitment is associated with a 0.049-unit decrease in Managerial Performance, assuming that the other independent variables remain constant. In contrast, the coefficients of Budget Goal Clarity (0.330) and Budgetary Participation (0.430) indicate positive relationships, meaning that a one-unit increase in Budget Goal Clarity and Budgetary Participation is associated with increases in Managerial Performance of 0.330 and 0.430 units, respectively, assuming that the other independent variables remain constant.

Simultaneous Test (F-Test)

The simultaneous test (F-test) was conducted to determine whether the independent variables collectively or simultaneously have an effect on the dependent variable.

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1214.676	3	404.892	30.638	.000 ^b
	Residual	898.658	68	13.216		
	Total	2113.333	71			

Source: Data processed using SPSS (2026)



The results of the F-test show that the regression model has an F-statistic of 30.638 with a significance value of 0.000, which is lower than the 0.05 significance level ($0.000 < 0.05$). This indicates that the regression model meets the criteria for model goodness of fit. Therefore, the **first hypothesis (H1) is supported**, indicating that Organizational Commitment, Budget Goal Clarity, and Budgetary Participation simultaneously have a significant effect on Managerial Performance in the Regional Government Organizations of Jambi City.

Partial Test (t-Test)

The partial test (t-test) was conducted to determine whether each independent variable has a partial effect on the dependent variable.

Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.733	2.627		2.943	.004
	X1	-.049	.088	-.060	-.554	.581
	X2	.330	.138	.248	2.381	.020
	X3	.430	.069	.633	6.193	.000

Source: Data processed using SPSS (2026)

1. The results of the second hypothesis test indicate that the organizational commitment variable obtained a t-value of -0.554 with a significance value of 0.581. Since the significance value is greater than 0.05 ($0.581 > 0.05$), **H2 is not supported**. This indicates that organizational commitment has no significant effect on managerial performance in Regional Government Organizations in Jambi City.
2. The results of the third hypothesis test indicate that the budget goal clarity variable obtained a t-value of 2.381 with a significance value of 0.020. Since the significance value is less than 0.05 ($0.020 < 0.05$), **H3 is supported**. This indicates that budget goal clarity has a positive and significant effect on managerial performance in Regional Government Organizations in Jambi City. The clearer the budget goals established, the better the managerial performance achieved.
3. The results of the fourth hypothesis test indicate that the budgetary participation variable obtained a t-value of 6.193 with a significance value of 0.000. Since the significance value is less than 0.05 ($0.000 < 0.05$), **H4 is supported**. This indicates that budgetary participation has a positive and significant effect on managerial performance in Regional Government Organizations in Jambi City. The higher the level of employee participation in the budget preparation process, the better the managerial performance achieved.



DISCUSSION

The Effect of Organizational Commitment, Budget Goal Clarity, and Budgetary Participation on Managerial Performance

The results of the first hypothesis test indicate that Organizational Commitment, Budget Goal Clarity, and Budgetary Participation simultaneously have a significant effect on Managerial Performance in the Regional Government Organizations (OPDs) of Jambi City. This is evidenced by an F-statistic of 30.638 with a significance value of 0.000. Since the significance value is lower than 0.05 ($0.000 < 0.05$), the first hypothesis (H1) is supported. These findings indicate that Managerial Performance in the Regional Government Organizations of Jambi City is not associated with a single factor alone but may be influenced by a combination of internal organizational factors and budgeting processes. Organizational commitment reflects the attachment and willingness of organizational members to support the organization, while budget goal clarity provides direction regarding the objectives to be achieved through the budget. Meanwhile, budgetary participation provides opportunities for involved parties to contribute input to the budget preparation process. These three aspects can complement one another in supporting the effective implementation of managerial functions.

From the perspective of Goal-Setting Theory, these findings are consistent with the notion that performance achievement is influenced by clear goals and processes that encourage individuals to direct their efforts and behavior toward the achievement of those goals. From the perspective of Agency Theory, the relationship between the government as the party concerned with achieving public organizational objectives and OPD officials or managers as the parties responsible for carrying out managerial functions creates a need for control mechanisms and goal alignment. Thus, the support for H1 indicates that Managerial Performance in the Regional Government Organizations of Jambi City is more appropriately understood as the outcome of a combination of several factors. Although the partial test results indicate that Organizational Commitment does not have a significant individual effect on Managerial Performance, this variable remains part of the regression model that is jointly significant. This finding highlights the importance of examining organizational management and budgeting processes comprehensively rather than focusing solely on the individual effect of each variable.

The Effect of Organizational Commitment on Managerial Performance

The results of the second hypothesis test indicate that Organizational Commitment does not have a significant effect on Managerial Performance in the Regional Government Organizations (OPDs) of Jambi City. This is evidenced by a t-value of -0.554 and a significance value of 0.581. Since the significance value is greater than 0.05 ($0.581 > 0.05$), H2 is not supported. These results indicate that variations in the level of

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Organizational Commitment among the respondents in this study have not been statistically demonstrated to result in changes in Managerial Performance. In the context of OPDs, managerial performance is not solely related to individuals' attachment to the organization but is also influenced by the clarity of tasks and targets, the distribution of authority, coordination, budget management, and performance evaluation mechanisms.

From the perspective of Goal-Setting Theory, commitment to the organization does not necessarily imply commitment to specific work objectives. Organizational commitment may not result in improved performance if it is not supported by clear objectives, measurable responsibilities, and effective mechanisms for achieving organizational goals. Meanwhile, from the perspective of Agency Theory, individual commitment to the organization is not the only mechanism for ensuring the achievement of organizational objectives, as clear responsibilities, supervision, information, and control mechanisms are also required. This finding indicates that improving managerial performance in the Regional Government Organizations of Jambi City cannot rely solely on strengthening organizational commitment but also requires support from transparent and accountable performance management systems, measurable performance evaluations, and mechanisms capable of translating employees' commitment into the achievement of organizational objectives.

The Effect of Budget Goal Clarity on Managerial Performance

The results of the third hypothesis test indicate that Budget Goal Clarity has a positive and significant effect on Managerial Performance in the Regional Government Organizations (OPDs) of Jambi City, as indicated by a t-value of 2.381 and a significance value of 0.020. Since the significance value is lower than 0.05 ($0.020 < 0.05$), H3 is supported. These results indicate that clear budget goals provide information regarding what needs to be achieved, the direction of program and activity implementation, and the expected outcomes. For OPD managers, such clarity can assist in translating budgets into the implementation of programs and activities, determining priorities, directing subordinates' work, coordinating activities, and evaluating the achievement of outcomes.

This finding is consistent with Goal-Setting Theory, which considers goals to be an important factor in directing individual behavior and improving performance. Clear goals enable individuals to better understand the standards or outcomes they are expected to achieve. Budget Goal Clarity can also be associated with Agency Theory. In public sector organizations, stakeholders concerned with the achievement of organizational objectives require information regarding the targets and outcomes to be achieved by OPD managers. With clear targets, those responsible for implementing the budget can better understand their responsibilities, while those responsible for oversight have a basis for assessing performance and achievement. The findings of this study demonstrate that



Budget Goal Clarity is an important factor in improving Managerial Performance in the Regional Government Organizations of Jambi City.

The Effect of Budgetary Participation on Managerial Performance

The results of the fourth hypothesis test indicate that Budgetary Participation has a positive and significant effect on Managerial Performance in the Regional Government Organizations (OPDs) of Jambi City, as indicated by a t-value of 6.193 and a significance value of 0.000. Since the significance value is lower than 0.05 ($0.000 < 0.05$), H4 is supported.

From the perspective of Goal-Setting Theory, budgetary participation can support the process of goal setting and goal acceptance. Involvement in the process of determining targets can enhance individuals' understanding of the objectives to be achieved and encourage them to direct their efforts toward achieving those objectives. Budgetary participation is also related to Agency Theory, particularly in terms of information. Individuals directly involved in implementing activities generally possess more detailed information about operational conditions than those who only receive information through formal channels. Participation can serve as a means of incorporating such information into the budget preparation process. Thus, participation can help reduce information asymmetry between those responsible for setting or overseeing the budget and those responsible for implementing activities.

Budgetary participation refers not merely to attendance in the budget preparation process but also to opportunities to express opinions, provide suggestions, communicate relevant information, and influence budgetary decisions within the scope of each individual's authority. Through this participatory process, the resulting budget can better reflect actual conditions and the capabilities of each work unit, allowing the targets established to be more realistic while remaining challenging. When budgets are perceived as realistic and attainable, they can motivate managers to exert greater effort toward achieving the established targets, which ultimately contributes to improved managerial performance.

CONCLUSION

The findings of this study can be summarized as follows:

1. Organizational Commitment, Budget Goal Clarity, and Budgetary Participation simultaneously have a significant effect on Managerial Performance in the Regional Government Organizations of Jambi City.
2. Organizational Commitment does not have a significant effect on Managerial Performance in the Regional Government Organizations of Jambi City.

3. Budget Goal Clarity has a significant effect on Managerial Performance in the Regional Government Organizations of Jambi City.
4. Budgetary Participation has a significant effect on Managerial Performance in the Regional Government Organizations of Jambi City.

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