

BUDGET PARTICIPATION, ORGANIZATIONAL COMMITMENT AND JOB PERFORMANCE ON AN INDONESIAN NATIONAL POLICE HOSPITAL

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ABSTRACT

This research aims to examine the effect of budget participation on job performance mediated by job satisfaction and organizational culture to moderate budget participation and organizational commitment on job performance. This research is a quantitative study using a purposive sampling method with a total sample of 157 managers of the Indonesian National Police Bhayangkara Hospital. The test method that will be used by the author is using Structural Equation Modeling-Partial Least Square (SEM-PLS). The results of this research prove that (1) Budget participation has a positive and significant effect on job performance. (2) Organizational commitment has a positive and significant effect on job performance. (3) Job satisfaction has a positive and significant effect on job performance. (4) Job satisfaction can mediate the indirect effect of budget participation on job performance. (5) Organizational culture can moderate the effect of budget participation on job performance. (6) Organizational culture can moderate the effect of organizational commitment on job performance. The limitations of this research include (1) The sample size taken in this study is comparatively small. (2) Measurement scale of this study using subjective measures formed from the perception of respondents. (3) This study cannot be generalized because the object of this research has a level or type of organization different. The significant finding in this study is that public service agencies require a special organizational culture. This research can make a major contribution in making specific organizational culture variables in the public sector in Asian countries that have not been much researched. Future research can study other variables that affect manager performance such as leadership style, work discipline, and personality.

Keywords: Budget participation, job satisfaction, organizational commitment, organizational culture, job performance.

RESEARCH BACKGROUND

In every organization both the public and private sectors in carrying out the control function, management requires a budget in evaluating the performance of managers. (Kenis, 1976) describes the budget not only as financial plans regarding costs and revenues in central responsibilities but also functions as a means of control, coordination, communication, performance evaluation, and motivation. One way to improve employee performance in an organization is to involve employees in the budget preparation process (Milani, 1975).

(Huang, C.L. & Chen, 2009) explain through this process, managers can produce budgets and employers can allocate resources based on company goals. It seems that along with the escalating level of budget participation, performance tends to escalate. The process of budgeting is one of the main ways to control managers (Huang and Chen, 2010; Ostergren and Stensaker, 2011), and the budget determines what acceptable and unacceptable performance standards (Carrington and Catusus, 2007).

Clinton & Hunton, (2001); Leach Lopez, et., al., (2015) provide a reference that managers must consider the level of actual on budget participation and also consider the level of preferred on budget participation so that it can be a potent strategy in preparing of budget and can reduce budgetary participation conflict. Stoner (1992) defines managerial performance is how effective and efficient managers have worked to reach the goals of organizational and Mahoney, et., al., (1963) define managerial performance as the achievement of individuals in managerial activities.

Research that discusses budgetary participation in managerial performance is now widely carried out and show conflicting results. Evidence of research shows that the relationship between budgetary participation and manager performance is often conflicting and inconclusive (Nouri, H. & Parker, 1998; Shields & Young, 1993; Shield, 1998). Some studies support a significantly positive relationship between budgetary participation and manager performance (Argyris, 1952; Becker & Green, 1962; Mechant, 1981; Brownell & McInnes, 1986; Chenhall & Brownell, 1988; Early & Kanfer, 1985; Christie, 2009; Istiyati, 2009), positive is not significant (Latham & Marshall, 1982). But other studies have a negative relationship between budgetary participation and manager performance (Stedry, 1960; Bryan & Locke, 1967; Mia, 1988; Douglas & Wier, 2000; Brownell & McInnes, 1986), negatively significantly (Campbell & Gingrich, 1986).

This study specifically extends the literature on the relationship of budget participation and performance through job satisfaction (Chong, et., el., 2005; Byrne & Damon, 2008; Leach Lopez, et., al., 2009; Ventakesh & Blaskovich, 2012) and examines the effect of organizational culture on participation relations budget and performance (Redding & Richardson, 1986; Frucot & Shearon, 1991; Hassel & Cunningham, 1993, 1996, 2004; Leach Lopez, et., al., 2007).

Another point that affects job performance is the commitment to the organization. According to Triatna (2005), the strong organizational commitment will lead someone to make serious efforts to achieve organizational goals or objectives, to think positively, and to try to do the best for the organization.

Khan, et., al., (2010) explained that high organizational commitment would result in high performance. Research results prove that organizational commitment has a positive effect on employee performance in the private sector (Putti, et., al., 1990; Chen and Francesco, 2003; Khan, et., al., 2010; Memari, et., al., 2013) and Sistiyan, et., al., (2019) has a positive effect on the performance of employees in the government sector. On the other hand, the results of research conducted by Mathieu and Zajac,

(1990); Somers and Birnbaum, (1998) show that commitment does not correlate with employee performance and Wright, (1997) found a negative relationship between organizational commitment and employee performance.

The Public Service Agency of the Bhayangkara Hospital of the Indonesian National Police in an interesting public sector organization for research due to various reasons. First, the budget has an important role in planning and controlling organizational resources where the success of work performance depends on situational factors that occur. Second, giving freedom of budget management with a specific culture in the form of the command is an interesting phenomenon to be studied. Finally, Derfuss, (2009) argues that research on budget participation has been limited to the European context, so the need for research in countries other than Europe.

LITERATURE REVIEW AND HYPOTHESIS

Contingency Theory

Otley, (1980) explains that contingency theory approaches identify optimal forms of organizational control under different operating conditions and try to explain how the organization's operating procedures control. Contingency theory is used to analyze and design control systems to find out relationships and evaluate between variables and explain the existence of situational factors that can affect variable one with other variables.

Studies that examine the relationship between budgetary participation and organizational commitment to performance provide inconsistent results. According to Govindarajan, (1986), it is explained that a contingency approach is needed to resolve differences of opinion.

Budget Participation (BP)

According to Hansen and Mowen, (2013), budget participation is defined as a budgeting approach that allows managers who will be responsible for the budget performance, to participate in budget development, budget participation communicates a sense of responsibility to lower-level managers and encourages creativity. Budget participation can also be defined as the process by which individuals are involved, and to influence in regulating budgets that directly them (Brownell, 1982). Budget participation in a company is the level of involvement and influence of individuals in budgeting (Milani, 1975). Dharmanegara, (2010) states that budget participation is a process of making decisions together by two parts or more parties where the decision will have a future impact on those who make it.

Anthony and Govindarajan, (2005) explain that participatory budgeting has two advantages, namely the purpose of the budget will be more easily accepted if the budget is under the supervision of managers and produce effective information exchanges between budgeting and budget execution that is close to products and markets.

Based on the above definition it can be concluded that budget participation is one of the bottoms approaches between managers and subordinates in the budgeting process where information needed by managers can be obtained from subordinates in an actual manner so that managers can make good decisions in a budget for the purpose company a whole.

Organizational Commitment (COM)

Robins, (2006) defines organizational commitment as a condition where an employee sits with one organization and its goals and intends to maintain its membership in the organization. Meyer and Allen, (1997) formulated a definition of commitment in the organization as a psychological construct which is a characteristic of the relationship between members of the organization and it's organizational and has implications for individual decisions to continue the membership in the organization.

Meyer and Allen, (1997) suggest that there are three components of organizational commitment, namely affective commitment, continuance commitment, and normative commitment. These categories are a psychological condition that describes the relationship between individuals and organizations and has implications in the decision to continue or not membership in an organization. Of the three types of commitments, the most desired by companies is affective commitment because employees have high loyalty. Best on the above understanding it can be concluded that commitment to the organization is a motivation in a person in realizing the vision, mission, and goals set by the organization and prioritizing the organization.

Job Performance (JP)

Performance is defined as a set of results achieved and refers to the actions of achievement and implementation of the work requested (Stolovitch and Keeps, 1992). Mahoney, et., al., (1963) explain performance is the ability of managers to carry out managerial activities, including planning, investigation, coordination, evaluation, supervision, staff regulation, negotiation, and representation.

Form the notion of performance above, it can be concluded that performance is a managerial activity in realizing the goals, objectives, vision, and mission of the organization, the success rate of managers in carrying out their duties compared to previously set targets.

Job satisfaction (JS)

Davis and Newstrom (1985) describe that job satisfaction is a set of employee feelings about whether or not their work is pleasing. Another definition according to Robbins (2003) explained that job satisfaction is a general attitude towards one's work that shows the difference between the number of rewards received by workers and the amount they believe they should receive.

The conclusion that can be taken is that job satisfaction is a person's attitude towards work (Gibson, 1991). A person's attitude towards work can have a positive or negative value. If someone acts positively on work then he has job satisfaction, and vice versa if someone acts negatively on work then he experiences job dissatisfaction. An assessment of a work situation can be carried out on one of the jobs carried out as a sense of respect in achieving important value at work. Satisfied employees prefer the work situation to not like it.

Organizational Culture (OC)

Kreitner and Kinicki (2005) define organizational culture as a form of an assumption that is owned, implicitly accepted by groups and determines how the group feels, thinks and reacts to its diverse environment. Another definition according to Dubrin (2007) explained that organizational culture is a system of shared values and beliefs that influence worker’s behavior.

Robbins and Judge (2007) define organizational culture as a system of shared meanings shared by members of the organization that distinguish the organization from other organizations. This shared meaning system is a set of key characteristics that are held in high esteem by the organization. Characteristics of organizational culture consist of innovation and courage to take risks, attention to details or details, results in orientation, person orientation, team orientation, aggressiveness, and stability.

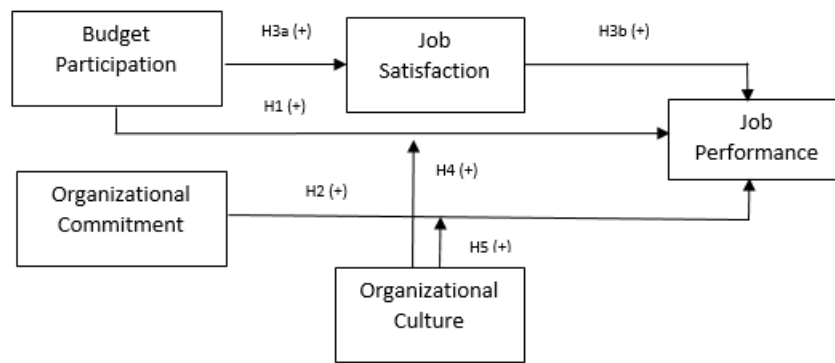
Today many organizations or companies are aware of the importance of the role of culture in an organization or company. Every organization or company has its own culture. The culture of an organization engaged in a particular field is not the same as an organizational culture that is engaged in the same field, or even with organizational culture in an organization or company, the stronger the influence on all levels where culture manifests itself, which affects not only the attitudes of employees but also their values, basic assumptions, and beliefs.

So it can be concluded that organizational culture leads to certain organizational beliefs and principles that have a profound impact on employee relations with management and employees and other employees.

Research framework

The proposed model appears in figure 1. As shown, budget participation and organizational commitment are exogenous variables and theorize to influence job performance variables with job satisfaction as mediating variables, and organizational culture is a moderating variable.

Figure 1: Research Concept



Hypothesis

Budget Participation and Job Performance

Kenis (1979) suggested that budget participation can align the goals of the accountability center with the overall goals of the organization. Sinambela (2003) explains that participation in budgeting is assessed as a managerial approach that can improve organizational performance. Manager’s performance can be seen based on the manager’s ability to carry out managerial tasks which include planning, investigation, coordination, supervision, staff regulation, negotiation, and representation (Mahoney, et., al., 1963). Denison and Mishra (1995) found a direct positive relationship between involvement (participation) and company performance. Although there are studies that fail to find direct effects or have found mixed results (eg. Chenhall & Brownell, 1988; Frucot and Shearon, 1991).

Some studies support a significantly positive relationship between budgetary participation and manager performance (eg. Argyris, 1952; Becker and Green, 1962; Merchant; 1981; Brownell and Mclnes, 1986; Chenhall and Brownell, 1988; Early and Kanfer, 1985; Christie, 2009; Istiyani, 2009).

Based on the explanation above that budget participation has a positive influence in motivating managers (Govindarajan, 1992), namely the presence of a greater tendency of subordinates to accept the budget target if included in holding control compared to the budget set unilaterally. Based on the theoretical foundation and empirical findings above, the researchers put forward the following hypothesis:

H1: Budget participation has a positive and significant effect on job performance.

Organizational Commitment and Job Performance

Robbins and Judge (2013) explain that commitment to an organization is a situation where an employee sits with an organization and its goals and intends to maintain membership in the organization. Organizational commitment is reflected through the attitude of employee loyalty to express concern for the organization and the success and continuous progress of the organization (Luthans, 2006).

Some research results prove that organizational commitment has a positive effect on employee performance in the private sector (Putti, et., al., 1990; Chen and Francesco, 2003; Kahn, et., al., 2010; Memari, et., al., 2013) and Sistiyan, et., al., 2019) has a positive effect on the performance of employees in the government sector.

Based on the explanation above, the strong organizational commitment will lead someone to make serious efforts to achieve organizational goals or objectives, to think positively, and to try to do the best for the organization. Khan, et., al., (2000) explained that high organizational commitment would result in high performance. Based on the theoretical foundation and empirical findings above, the researchers put forward the following hypothesis:

H2: Organizational commitment has a positive and significant effect on job performance.

Budget Participation, Job Satisfaction, and Job Performance

In the research of Abriyani (1998) shows that budgeting participation influences job satisfaction. This study found a positive relationship that showed a unidirectional relationship between participation, and job satisfaction, namely the higher participation in budgeting, the higher job satisfaction. Some of the results of research that found a positive relationship between budget participation and satisfaction include Hofstede, 1967; Doll and Torkzadeh, 1991; Frucot and Shearon, 1991; Denison and Mishra, 1995. Other studies that found a positive relationship between job satisfaction and performance include Harrison, et., al., 2006; Riketta, 2008; Andreassi, et., al., 2014).

While studies that specifically examine the relationship of budget participation and performance through job satisfaction include Clinton and Hunton, 2001; Chong, et., al., 2005; Byrne and Damon, 2008; Leach-Lopez, et., al., 2009; Ventakesh and Blaskovich, 2012. Based on the description, the research hypothesis can be derived as follows:

H3a: Job satisfaction has a positive effect on job performance.

H3b: Job satisfaction can mediate the positive effect of budget participation on job performance.

Budget Participation, Organizational Culture, and Job Performance

Frucot and Shearon (1991) found the influence of cultural dimensions on the effectiveness of participation in budgeting in improving managerial performance. Supomo and Indriantoro (1998) show that the interaction between budgetary participation and organizational culture has a significant influence on managerial performance. Holmes and Marsden (1996) show that culture influences on behavior, workings, and motivation of managers and subordinates to achieve organizational culture, encourages teamwork and has a clear mission, has been shown in economic models to improve organizational performance.

Lalu Yoga, et., al., (2017) explains the organizational culture, motivation, and leadership styles strengthen the positive influence of budgeting participation on the performance of government officials. Based on the description, the research hypothesis can be derived as follows:

H4: Organizational culture can moderate the positive effect of budget participation on job performance.

Organizational Commitment, Organizational Culture, and Job Performance

The organizational commitment is built on employee trust in organizational values, the willingness of workers to help realize organizational goals and loyalty to remain a member of the organization. Therefore organizational commitment will create a sense of belonging for workers towards the organization. If the worker feels that he is bound by the existing organizational values so that he will feel happy at work, causing his performance to increase.

Khan, et., al., (2010) explained that high organizational commitment would result in high performance. Research results prove that organizational commitment has a positive effect on employee performance in the private sector (Putti, et., al, 1990; Chen and Francesco, 2003; Memari, et., al., 2013) and Sistiyan, et., al., (2019) has a positive effect on the performance of employees in the government sector.

The organizational culture that systematically demands managers to increase their work commitment to the organization. Organizational culture can be functioned as a demand that binds its members, individuals who are in the organization will indirectly be bound so that they can form attitudes and behaviors that are by following with the vision and mission of the organization. Based on the description, the research hypothesis can be derived as follows:

H5: Organizational culture can moderate the positive effect of organizational commitment on job performance.

METHOD

This research is a quantitative study using a survey method through a questionnaire that is by giving questionnaires directly to respondents in accordant with employee data provided by the hospital. The sampling technique of this study was based on a purposive sampling method with respondents hospital managers who came from police personnel as well as from civil servants. The test method that will be used by the author is using Structural Equation Modeling-Partial Least Square (SEM-PLS) with outer model testing, the goodness of fit model testing, and inner model testing. The data used in this study are primary. The measurement scale used in this study is to use the internal scale, using the Likert scale method. Assessment for each respondent's answer uses intervals of 1 of 7 for the respondent's answer given.

Budget participation uses a scale developed by Milani (1975). This scale has been widely used in research such as Brownell, 1982c, 1983; Chenhal and Brownell, 1988; Mia, 1988, 1989; Frucot and Shearon, 1991; Nouri and Parker, 1998; Tsui, 2001; Lau and Tan, 2003; Hassel and Cunningham, 2004; Leach-López, Stammerjohan, & Lee, 2009, 2015. Organizational commitment uses a scale developed by Allen and Meyer (1994). This scale is also used in research such as Li and Ngo, 2017. Job performance uses a scale developed by Mahoney, et., al., (1963). This scale is also used in research such as Leach-Lopez, et., al.,

(2007). Organizational culture uses a scale developed by Robbin, (2007). Job satisfaction uses a scale developed by Price and Mueller, (1981). This scale is also used and developed by Li and Ngo (2017). The researcher added two indicators, namely a feeling of personal achievement and liking the work that is his responsibility (Peter H. Langford in Albrecht, 2010).

RESULTS AND DISCUSSION

The results of the descriptive analysis based on the respondent's work unit show that the majority of manager respondents came from the installation of medical service lines as much as 51,6 % with the following details:

Table 1: Respondent Work Units

Work Units	Amount	Percentage
Leader	2	1.2%
Ethics Committee	1	0.6%
Administration Affairs	1	0.6%
Planning and Administration Section	23	14.6%
Section Function Builder	5	3.2%
Internal Control Section	5	3.2%
Field of Medical Services and Care	7	4.5%
Installation of Medical Service	81	51.6%
Field of Police Medical Services	7	4.5%
Installation of Police Department Medical Services	2	1.3%
Field of General Medical Support	5	3.2%
Installation of General Medical Support Fields	18	11.5%
Total	157	100%

SEM-PLS Analysis

Kristaung and Augustine, (2018) explained that good measurement must meet three criteria, those are valid, reliable, and practical. Validity test is related to whether we measure what should be measured, and reliability testing is related to consistency, and predictability as a measuring instrument. The stages in PLS analysis include the testing phase of the outer model, the testing phase of the goodness of fit model and the testing of the inner model. The following is a discussion of each stage in the PLS analysis:

Test of Outer Model

The results of PLS analysis can be used to test the research hypothesis if all indicators in the PLS model meet the requirements of convergent validity, discriminant validity, and composite reliability.

Based on the PLS model estimation results, all indicators have a loading factor value above 0.70 so that all indicators are declared valid in measuring the construct and the AVE value of all construct has exceeded 0.70 indicating that all indicators in each construct have met the required convergent validity criteria.

The results of the discriminant validity test show that all constructs have AVE square root values above the correlation value with other latent constructs so that it can be concluded that the model has met the discriminant validity.

The results of the construct reliability test show that all constructs have composite reliability values > 0.70 , and alpha Cronbach's > 0.70 which indicates that all constructs have fulfilled the required reliability with the following details:

Table 2: Reliability Test Result

	Cronbach's Alpha	Composite Reliability
BP	0.970	0.977
COM	0.981	0.983
CUL	0.995	0.995
JP	0.978	0.982
JS	0.955	0.966
MOD_BP	0.998	0.998

MOD_COM	1.000	1.000
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The Goodness of Fit Models Testing

After fulfilling the validity and reliability of the construct at the testing stage of the outer model, the test is continued testing the goodness of fit model. Fit models can be seen from the model SRMR value. The PLS model is stated to have met the criteria of goodness of fit model if the SRMR value < 0.10 and the model is declared a perfect fit if the SRMR value is < 0.08.

The results of the PLS goodness of fit model show that the saturated model SRMR value is 0.057, and the estimated model is 0.101 because the saturated PLS model is declared perfect fit, while the estimated model is stated to be moderate fit because the feasibility of the model is good enough. It can be concluded that the model PLS used in this study is feasible to use to test the research hypothesis.

Test of Inner Model

Inner model testing includes a test of the significance of the direct effect, testing of indirect effects and measuring the influence of each exogenous variable on endogenous variables. All of these tests will be used to test the research hypothesis.

Direct Effect Test Results

Based on the estimation of the PLS model with the bootstrapping technique, several paths are significant with t-statistic > 1.96 and with the value of p-value < 0.05. Direct effect test results can be seen in the following table:

Table 3: Testing of Direct Effects

	Original sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (/O/STDEV/)	P-values	Results
BP → JP	0.396	0.387	0.059	6.659	0.000	Accepted
BP → JS	0.698	0.699	0.053	13.060	0.000	Accepted
COM → JP	0.354	0.346	0.056	6.295	0.000	Accepted
JS → JP	0.288	0.296	0.069	4.164	0.000	Accepted
MOD_BP → JP	0.035	0.030	0.032	1.078	0.281	Rejected
MOD_COM → JP	0.207	0.206	0.034	6.039	0.000	Accepted

Indirect Effects Test Results

In this study, the variable job satisfaction acts as an intervening variable that mediates the effect of not the variable budget participation on job performance. Based on the estimation of the PLS model with the bootstrapping technique is significant with t-statistics > 1.96 and with the value of p-value < 0.05. Indirect effects test results can be seen in the following table:

Table 4: Testing of Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-statistics (/O/STDEV/)	P-value	Results
BP → JS → JP	0.201	0.208	0.058	3.481	0.001	Accepted

DISCUSSION

Effect of Budget Participation on Job Performance

The results of this study are consistent with research worked by Denison and Mishra (1995) who found a direct positive relationship between involvement (participation) and company performance. Some studies support a significantly positive relationship between budgetary participation and manager performance (eg. Argyris, 1952, 1952; Becker and Green, 1962; Merchant, 1981; Brownell and McInnes, 1986; Chenhall and Brownell, 1988; Early and Kanfer, 1985; Christie, 2009; Istiyani, 2009).

Based on the results of the analysis it can be concluded that budget participation has a positive and significant effect on job performance. The results of this study concluded that the higher the level of participation in the budget, the job performance will increase, and vice versa.

Effect of Organizational Commitment on Job Performance

The results of this study are consistent with several previous studies. Some studies have shown that organizational commitment has a positive effect on the performance of employees in the private sector (Putti, et., al., 1990; Chen and Francesco, 2003; Khan, et., al., 2010; Memari, et., al., 2013) and Sistiyan, et., al., (2019) which show that budget participation has positive effect on the performance of employees in the government sector. Khan, et., al., (2010) explained that high organizational commitment would result in high performance.

Based on the results of the analysis it can be concluded that organizational commitment has a positive and significant effect on job performance. The results of this study conclude that strong organizational commitment will require someone to make serious efforts to reach organizational goals or objectives, to think positively, and to try to do the best for the organization so that the higher organizational commitment will escalate job performance and vice versa.

Effect of Job Satisfaction on Job Performance

The results of this study are consistent with several previous studies. Some studies have shown a positive relationship between job satisfaction and performance among them Harrison, et., al., 2006; Riketta; 2008; Andreassi, et., al., 2014).

Based on the results of the analysis it can be included that job satisfaction has a positive and significant effect on job performance. The results of this study concluded that the higher the level of job satisfaction, job performance will escalate, and vice versa.

Job Satisfaction Can Mediate the Effect of Budget Participation on Job Performance

The results of this study are consistent with several previous studies, namely the studies that specifically examine the positive relationship of budget participation and performance through job satisfaction include Clinton and Hunton, 2001; Chong, et., al., 2005; Byrne and Damon, 2008; Leach-Lopez, et., al., 2009; Ventakesh and Blaskovich, 2012. The results of this study concluded that the higher the level of job satisfaction, job performance will escalate, and vice versa.

The results of the analysis of direct influence, the direct budget participation variable can also influence job performance so that the nature of the mediation of job satisfaction on the indirect influence of budget participation on job performance is partial mediation.

Based on the results of the analysis it can be concluded that job satisfaction can mediate the effect of budget participation on job performance. This shows that higher employee participation in budgeting, the higher employee job satisfaction will further improve employee job performance.

Organizational Culture Can Moderate the Effect of the Budget Participation on Job Performance

Based on the results of the research data analysis, it was concluded that organizational culture cannot moderate the effect of budget participation on company performance. This study contradicts the results of a study by Lalu Yoga, et., al., 2017 which explains the organizational culture, motivation, and leadership style to strengthen the positive influence of budget participation on the performance of government officials. This shows that the good and bad organizational culture that develops in this company cannot strengthen or weaken the effect of budget participation on job performance. Employees with high budget participation tend to have high job performance, although the organizational culture that develops in the company is still not good. This condition is caused by public sector organizational culture that is in the form of command so that the role of organizational culture is less able to strengthen but only as an interaction.

Organizational Culture Can Moderate the Effect of the Organizational Commitment on Job Performance

Based on the results of the research data analysis, it was concluded that organizational culture can moderate the effect of organizational commitment on job performance. This shows that the high and low organizational culture influences the effect of organizational commitment on job performance. An employee with high organizational commitment tends to have high job performance, but if the company has a poor organizational culture even though employees have the high organizational commitment, their job performance is not necessarily high, this is because organizational culture can strengthen or weaken the effect of organizational commitment, tend to have less good job performance, but with a good organizational culture, even though the employee's organizational commitment is classified as low, his job performance will be higher compared to employees who in a work environment have a not so good organizational culture.

The organizational culture that systematically demands managers to increase their work commitment to the organization. Organizational culture can be functioned as a demand that binds its members, individuals in the organization will indirectly be bound so that they can form attitudes and behaviors that are by the vision and mission of the organization.

CONCLUSIONS

The results of this study can be concluded that (1) Budget participation has a positive and significant effect on job performance. This condition proves that the higher the budget participation, the higher the job performance of managers. (2) Organizational commitment has a positive and significant effect on job performance. This condition proves that the better the organizational commitment in the organization, the higher the job performance of managers. (3) Job satisfaction has a positive and significant effect on job performance. This condition proves that if job satisfaction is higher, the higher the job performance on managers. (4) Job satisfaction can mediate the indirect effect of budget participation on job performance. Direct effect budget participation can also influence job performance so that the nature of the mediation of job satisfaction on the indirect effect of budget participation on job performance is partial mediation. (5) Organizational culture can not moderate budget participation on job performance. This condition explains that organizational culture is not able to strengthen the effect of budgetary participation on job performance. (6) Organizational culture can moderate the effect of budget participation on job performance. This condition explains that organizational culture can strengthen the effect of organizational commitment on job performance.

The limitations of this study include (2) The sample size taken in this study is relatively small. (2) The scale of measurement in this study using subjective measures formed from the perceptions of respondents. (3) This study can not be generalized because the object of this research has a level or type of organization different.

Future research can add to the organizational culture literature on public service agency and or state-owned enterprises in Asian Countries that have not been done much research and can also add other variables that affect manager performance such as leadership style, work discipline, and personality.

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