

**THE INFLUENCE OF PARTICIPATION IN BUDGET PREPARATION
AND UNCERTAINTY OF ENVIRONMENT TOWARDS MANAGERIAL
PERFORMANCE OF VILLAGE GOVERNMENT THROUGH
ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE
(Empirical Study in Bantul Regency)**

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ABSTRACT

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

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

A. INTRODUCTION

Law number 6 of 2014 on Villages is the main focus of the Indonesian government in enhancing national development. The development was carried out by giving authority to each village to manage and run its own government system. The authority given was aimed at improving the efficiency and effectiveness of services to reach all levels of Indonesian society and be able to organize the village well (Nadir, 2013). The development proclaimed by the government through the village is realized by allocating village funds to all villages in Indonesia. This fantastic amount of village funds has been budgeted by the government for Rp. 127.75 Trillion divided into 3 years (2015, 2016, 2017). This village fund was specifically given with the hope of increasing the number of independent villages and reducing the lagging villages in 2019.

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

Managerial performance is one of the factors that can enhance the effectiveness of the organization. One factor that determines the success of managerial performance in public sector organizations can be seen from the planning process. One of planning tools is budget. According to Sofyani *et al* (2016), there are still problems in the formulation of a strategic plan, one of which relates to budget and budget targets. This is due to the lack of good governance in the planning aspect, that is not implementing participatory principles. This situation proves that the managerial performance of the village government has not been maximized and in line with expectations. Prior study from Wiratno *et al* (2016), Tapatfeto (2013), Similian (2013) found that there was a positive and significant relationship between participation in budget preparation and managerial performance. In contrast to the study conducted by Pramesthiningtyas (2011) and Hafidebri (2013), found that participation in budget preparation does not directly influences managerial performance

Another factor that influences the success of managerial performance is the environmental conditions of the organization. Uncertainty of environment can be interpreted as external environmental conditions that can affect the operationalization of the company/organization (Outley, 1980). According to Sofyani *et al* (2016) there are problems regarding regulatory clashes and lack of reporting standards. In fact, village funds come from

three main sources, namely Central Government, Provincial Government and Regency Government. This means that the village government must create three versions of financial statements that are adjusted to the funders. Furthermore, Sofyani *et al* (2016) stated that there was still overlap between the Ministry of Home Affairs Regulation (Permendagri) and the Ministry of Village Regulation (Permendes). Confusion in addressing the overlapping regulations of village management and governance become one of factor that disturbs managerial performance. The study about the influences of uncertainty of environment toward managerial performance is still focused on companies such as banking and travel. The researcher chose the village government as the object of research because the reference was still classified as rare and new.

Organizational commitment is also needed as a performance indicator of government apparatus. Mowday *et al* (1982) argued that organizational commitment can indicate the existence of an effort from someone in identifying their involvement in a part of an organization. Therefore, organizational commitment can lead to a sense of belonging among employees of the organization where they work. In other words, organizational commitment is expected to improve the performance of employees. Several studies show that organizational commitment strengthens the relationship between participation in budget preparation and managerial performance such as research conducted by Wiratno *et al* (2016) and Hapsari (2011). However, study like this is too focused on local governments and companies. Therefore, this study takes the subject of village government which is still relatively new and has never been done. In addition, the researcher tried to moderate the Organizational Commitment on the relationship between Uncertainty of Environment and Managerial Performance to test whether the Organizational Commitment strengthens or weakens the relationship.

This study have objectives to get empirical evidence about positive influence of participation in budget preparation toward the managerial performance of village government, to get empirical evidence about negative influence of uncertainty of environment toward the managerial performance of village government, to get empirical evidence if organizational commitment strengthen the positive influence of participation in budget preparation toward managerial performance of village government and to get empirical evidence if organizational commitment weaken the negative influence of uncertainty of environment toward managerial performance of village government. As expected, this study can provide empirical evidence about the influence of participation in budget preparation, uncertainty of environment and organizational commitment toward the managerial performance of village government and can give a contribution to increase knowledge in public sector accounting. Also to provide knowledge to the central government, students, academics and the public about the current condition of managerial performance of village government.

B. A REVIEW OF THE LITERATUR

Goal Setting Theory

Goal setting theory was developed by Edwin Locke (1986). Goal setting theory explains that individual actions are controlled by ideas (thoughts) and intentions within the individual. Individuals act based on the goals they want to achieve in carrying out an activity, the stronger the desire to achieve goals, the more motivated to keep moving. Goal Setting Theory also explains the relationship between goals determined by job performance. The basic concept of this theory is an individual who understands the purpose (what the organization expects to him) will influence his work behavior. In other words, if an individual has determined a goal for his actions in the future, then that goal will influence his actions and behavior.

Needs Hierarchy Theory

This theory was developed by Abraham Maslow in 1943. This theory explained motivation in 5 hierarchies of needs, one of them is the needs for self-actualization which is the highest level of needs. The need for self-actualization is the need to use abilities, skills and potency. The needs to express the ideas and criticism of something. In other words, the need for self-actualization emphasizes the principle of individual participation in certain decision making

Expectancy Theory

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

Managerial Performance

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

managers' job because managers have authority over their organization and have the center of information needed to negotiate in the organization they lead. Representative is the activity of conveying the vision, mission and activities of the organization with speech, consultation and others to parties outside the organization.

Participation In Budget Preparation

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

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

Uncertainty of Environment

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

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

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

Wiratno *et al* (2016) stated that stating that participation in budget preparation has a positive influence on managerial performance when organizational commitment is strong. In this case organizational commitment acts as an individual bond with the organization so that individuals feel they have the organization and can improve their managerial performance. Strong organizational commitment in individuals will make individuals strive to achieve organizational goals. Conversely, individuals with low organizational commitment will have low attention to achieving organizational goals and tend to try to fulfill their personal interests. So based on these studies, the researcher hypothesized:

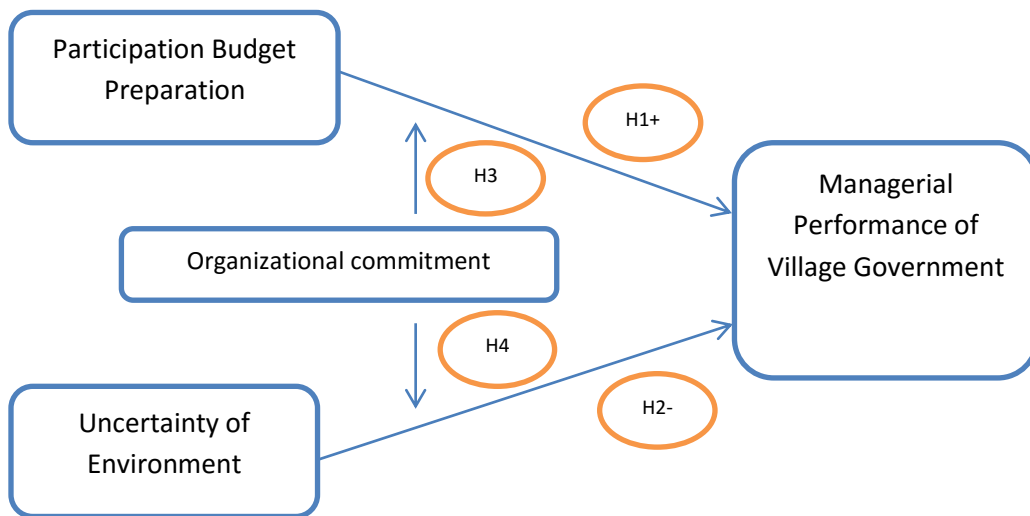
H₃ : Organizational commitment can strengthen the relationship between participation in budget preparation and managerial performance of village government

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

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

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

Research Model



C. RESEARCH METHOD

Object of the Study

The population of this study is all the village apparatus in Bantul Regency. Therefore, the sample of this study is the village apparatus involved in the preparation of the village budget in Bantul Regency. The village apparatus consists of: the village head, the village secretary, the head of affair and the head of hamlet as the research respondent.

Type of data

This study uses quantitative data, namely research that reveals the size of an influence or the relationship between variables expressed in numbers. Thus this study can explain the facts of the study's object

Sampling Technique

The technique used in sampling in this study is the purposive sampling technique. This technique was chosen because in this study the determination of respondents was based on

certain criteria. The criteria is 2 villages from each sub-district in Bantul Regency that represent the highest and the lowest of fund village allocation

Data Collection Technique

Data collection was carried out using questionnaires in a manner delivered directly to the village apparatus involved in the preparation of the budget in Bantul Regency. The questionnaire contains questions to obtain information about participation in budget preparation, environmental uncertainty and organizational commitment to managerial performance of village government

Operasionalization of Variable

Tabel 1
Operasionalization of Variable

Variable	Dimension	Indicator
Managerial Performance (Mahoney <i>et al</i> ,1963) <i>Likert scale</i>	Planning	Planning
	Organizing	Staffing
		Coordinating
	Actuating	Representing
		Negotiating
		Investigating
	Controlling	Controlling
		Evaluating
Participation in Budget preparation (Milani, 1975 dan Kunwaviyah, 2010) <i>Likert scale</i>	Continuum participation	The contribution in preparing the budget
		Involvement and participation in preparing the budget
		Logical reasons given by superiors when budget revisions are made
		Managers state requests, opinions and/or proposals about budgets to superiors without being asked
		The magnitude of the manager's influence in finalizing the final budget
		The frequency of the employer requesting opinions and/or proposals to the manager when the budget is being drafted
Uncertainty of environment (Ridha dan Basuki, 2012) <i>Likert scale</i>	Environmental influences	Improving the legitimacy of the organization to get support from the society
		Maintain a stable relationship with the organizational environment
		Providing financial information that only has a positive impact on the organization
		Apply the concept of transparency that has been widely applied by other organizations
Organizational	Affective	Belief in organizational goals

Variable	Dimension	Indicator
commitment (Porter <i>et al.</i> , 1974) <i>Skala likert</i>		Feeling of having an organization
	Continuance	Maintain organizational membership
		Loyalty in the organization
	Normative	Willingness to exert effort on behalf of the organization

Hypothesis Testing

This study uses a multiple regression formula model to see the influences of independent variables on the dependent variable. The moderating model in this study refers to the Frucot and Shearon (1991) research using the absolute difference model. This study uses absolute difference on the grounds that this model can overcome multicollinearity disorders which generally occur when using interaction tests. The first step that will be done is the value of the independent variable and the moderating variable will be standardized, then make an absolute value by subtracting the value of standardized the independent variable with the value of standardized the moderating variable. That absolute value is the interaction of independent variables with moderating variables that are regressed with the dependent variable (Ghozali, 2013)

D. RESULT OF STUDY AND DISCUSSION

Here the following data on the questionnaire distributed to village apparatus in Bantul Regency, Special Region of Yogyakarta

Table 2
Questionnaires Distributed

No.	Information	Total of questionnaire	Percentage
1	Questionnaires Distributed	136	100
2	Returned questionnaire	118	87
3	Unreturned questionnaire	18	13
4	Questionnaires are processed	118	87

Source: Primary Data (2019)

Tabel 3
Respondent Characteristic

No	Characteristic	Total	Percentage
1	Age		
	a. 21-30 years	21	18
	b. 31-40 years	31	26
	c. > 40 years	45	38
	d. Not filled	21	18
	Total	118	100
2	Level of Education		
	a. SD	2	2
	b. SMP	5	4
	c. SMA	44	37
	d. S1	67	57
	Total	118	100

No	Characteristic	Total	Percentage
3	Working period		
	a. < 1 year	7	6
	b. 1-5 years	51	43
	c. 6-10 years	32	27
	d. > 10 years	28	24
	Total	118	100

Sumber: Primary Data (2019)

Result of statistic descriptive test can be seen in the table 4:

Table 4
Descriptive Statistic

	N	Range	Minimum	Maximum	Mean		Std.
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
PBP	118	22	8	30	23,47	,370	4,016
UE	118	21	14	35	28,35	,429	4,664
OC	118	13	17	30	22,64	,265	2,875
MP	118	21	24	45	36,15	,363	3,945
Valid N (listwise)	118						

Source: SPSS output from primary data processed

Based on table 4, it can be seen a description of the value of answers given by respondents for each research variable. The component are minimum value, maximum, mean, and standard deviation.

Validity Test

Tabel 5
Result of Validity Test

Variable	Items	Pearson correlation	Explanation
Participation in Budget Preparation	PBP 1	,801	Valid
	PBP 2	,826	
	PBP 3	,633	
	PBP 4	,704	
	PBP 5	,799	
	PBP 6	,778	
Uncertainty of Environment	UE 1	,802	Valid
	UE 2	,770	
	UE 3	,849	
	UE 4	,786	
	UE 5	,790	
	UE 6	,726	
	UE 7	,805	
Organizational Commitment	OC 1	,604	Valid
	OC 2	,487	
	OC 3	,577	
	OC 4	,568	
	OC 5	,567	
	OC 6	,549	

Variable	Items	Pearson correlation	Explanation
Managerial Performance of Village Government	MP 1	,510	Valid
	MP 2	,742	
	MP 3	,671	
	MP 4	,619	
	MP 5	,605	
	MP 6	,528	
	MP 7	,638	
	MP 8	,603	
	MP 9	,673	

Source: SPSS output from primary data processed (2019)

Based on table 5 the results of the validity test above can be seen that the correlation (r) with a total score of each variable ≥ 0.25 (Nazaruddin and Basuki, 2017), so that all statement items used in this research questionnaire are valid for measuring each variable

Reliability Test

Tabel 6
Result of Reliability Test

Variabel	Cronbach's Alpha	Standar Reliabilitas	Keterangan
PBP	,847	0,50	Reliable
UE	,899		
OC	,542		
MP	,793		

Source: SPSS output from primary data processed (2019)

Based on the table above, it can be seen that the Cronbach Alpha value is > 0.50 so that it can be concluded that all data have moderate reliability and consistent when applied to the same subject.

Normality Test

Table 7
Result of Normality Test for Substructure 1

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	118	,808	Normal Distributed

Source: SPSS output from primary data processed (2019)

Table 8
Result of Normality Test for Substructure 2

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	118	,600	Normal Distributed

Source: SPSS output from primary data processed (2019)

Table 9
Result of Normality Test for Substructure 3

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	118	,373	Normal Distributed

Source: SPSS output from primary data processed (2019)

Based on table 7,8, and 9 seen if the value of sig > alpha ($\alpha = 0.05$) which means that residual data and normal distribution and regression models are suitable for use in this study

Multicolinearity Test

Table 10
Result of Multicolinearity Test for Substructure 1

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Participation in Budget Preparation	,903	1,108	Non Multicolinearity
Uncertainty of Environment	,970	1,031	Non Multicolinearity

Source: SPSS output from primary data processed (2019)

Table 11
Result of Multicolinearity Test for Substructure 2

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Participation in Budget Preparation	,927	1,079	Non Multicolinearity
Organzational Commitment	,928	1,078	Non Multicolinearity
Participation in Budget Preparation* Organzational Commitment	,997	1,003	Non Multicolinearity

Source: SPSS output from primary data processed (2019)

Table 12
Result of Multicolinearity Test for Substructure 3

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Uncertainty of Environment	,903	1,107	Non Multicolinearity
Organzational Commitment	,991	1,009	Non Multicolinearity
Uncertainty of Environment* Organzational Commitment	,897	1,114	Non Multicolinearity

Source: SPSS output from primary data processed (2019)

Based on table 10, 11, and 12, it can be seen if all regression have tolerance value $> 0,1$ and VIF value < 10 , so all the regression in this research does not have multicollinearity

Heteroscedasticity Test

Table 13
Result of Heteroscedasticity Test for Substructure 1

Dependent Variable	Independent Variable	Sig Value	Explanation
Managerial Performance of Village Government	Participation in Budget Preparation	,189	Non Heteroscedasticity
	Uncertainty of Environment	,381	Non Heteroscedasticity

Source: SPSS output from primary data processed (2019)

Table 14
Result of Heteroscedasticity Test for Substructure 2

Dependent Variable	Independent Variable	Sig Value	Explanation
Managerial Performance of Village Government	Participation in Budget Preparation	,309	Non Heteroscedasticity
	Organizational Commitment	,028	Heteroscedasticity
	Participation in Budget Preparation*Organizational Commitment	,025	Heteroscedasticity

Source: SPSS output from primary data processed (2019)

Table 15
Result of Heteroscedasticity Test for Substructure 3

Dependent Variable	Independent Variable	Sig Value	Explanation
Managerial Performance Village Government	Uncertainty of Environment	,190	Non Heteroscedasticity
	Organizational Commitment	,028	Heteroscedasticity
	Uncertainty of Environment * Organizational Commitment	,001	Heteroscedasticity

Source: SPSS output from primary data processed (2019)

According to table 13, 14, and 15 above, there are substructure that contain heteroscedasticity, it proved by the value of sig $< \alpha$ ($\alpha = 0.05$). Therefore, the data is regressed using the eviews application and uses the HAC Newey-West test. The HAC Newey-West test can overcome heteroscedasticity by correcting standard errors. The researcher will immediately regress the equation that experiences heteroscedasticity problems by activating Newey-west on eviews (Ghozali, 2013)

Multiple Regression Test

Table 16
Result of Multiple Regression Analysis Test Substructure 1

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	36,153	,334	,000
Participation in Budget Preparation	1,523	,339	,000
Uncertainty of Environment	-,814	,339	,018
Adjusted R ²	0,154		

Source: SPSS output from primary data processed (2019)

Table 17
Result of Multiple Regression Analysis Test Substructure 2

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	36,32213	,577810	,0000
Participation in Budget Preparation	1,122023	,334598	,0011
Organizational Commitment	1,027599	,468100	,0302
Participation in Budget Preparation* Organizational Commitment	-,173093	,584244	,7676
Adjusted R ²	0,169573		

Source: SPSS output from primary data processed (2019)

Table 18
Result of Multiple Regression Analysis Test Substructure 3

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	35,71941	0,530068	0,0000
Uncertainty of Environment	-0,410523	0,447121	0,3605
Organizational Commitment	1,278462	0,523463	0,0161
Uncertainty of Environment*Organizational Commitment	0,400922	0,533445	0,4539
Adjusted R ²	0,117947		

Source: SPSS output from primary data processed (2019)

Based on tables 16, 17, and 18 conclusions can be drawn about which hypotheses are accepted and rejected. Hypotheses 1 and 2 in substructure 1 are accepted because the value of $\text{sig} < 0.05$. However, in hypothesis 3 in substructure 2 and hypothesis 4 in substructure 4 are rejected because the value of $\text{sig} > 0.05$. The adjusted R^2 value is also seen in the table, for example in table 15, the adjusted R^2 value is 0.154 which means 2 independent variables, participation in budget preparation and uncertainty of environment have an effect of 15.4% on managerial performance of village government and the rest is influenced by other variables.

The same is true for tables 16 and 17 related to adjusted R^2 . The adjusted R^2 value is also seen in the table, for example in table 16, the adjusted R^2 value is 0.169573 which means 3 independent variable, participation in budget preparation, organizational commitment, and interactions between the both variables have effect as much as 16.95% on managerial performance of village government and the rest is influenced by other variables. Table 17, the adjusted R^2 value is 0,117947 which means 3 independent variable, uncertainty of environment, organizational commitment, and interactions between the both variables have effect as much as 11.79% on managerial performance of village government and the rest is influenced by other variables

Test of Hypothesis 1

Table 15 shows that the level of significance (Sig) for perception variables about the seriousness of fraud is 0.000 and this variable has a regression coefficient value (Beta) with a positive value of 1,523. Because this variable has $0.000 < \alpha 0.05$ sig which means that the independent variable participation in budget preparation influence managerial performance of village government and it has a positive direction then, the first hypothesis (H_1) is **accepted**

Test of Hypothesis 2

Table 15 shows that the level of significance (Sig) for perception variables about the seriousness of fraud is 0.018 and this variable has a regression coefficient value (Beta) with a negative value of 0,814. Because this variable has $0.018 < \alpha 0.05$ sig which means that the independent variable uncertainty of environment influence managerial performance of village government and it has a negative direction then, the second hypothesis (H_2) is **accepted**

Test of Hypothesis 3

Table 16 shows that the level of significance (Sig) for the variable of Participation in Budget Preparation on Managerial Performance of Village Government is influenced by organizational commitment of 0.7676 and this variable has a regression coefficient (Beta) with a negative value of 0.173093. Because the sig value is $0.7676 > \alpha 0.05$, which means that the Organizational Commitment variable does not strengthen the influence of Participation in Budget Preparation on Managerial Performance of Village Government, thus the third hypothesis (H_3) is **rejected**.

Test of Hypothesis 4

Table 17 shows that the level of significance (Sig) for the variable Uncertainty of Environment on Managerial Performance of Village Government is influenced by Organizational Commitment of 0.4539 and this variable has a regression coefficient (Beta) with a positive value of 0.400922. Because the sig value is 0.4539 < alpha 0.05, which means that the variable Organizational Commitment does not weaken the negative influence of Uncertainty of Environment on Managerial Performance and has a positive regression coefficient so that the fourth hypothesis (H4) is **rejected**.

DISCUSSION

Influence of Participation in Budget Preparation towards Managerial Performance of Village Government

The results of hypothesis testing indicate that H₁ is accepted which means that Participation in Budget Preparation has a positive influence on the Managerial Performance of Village Government in Bantul Regency. The results of this study are consistent with the research conducted by Tapatfeto (2013) and Wiratno et al (2016) which state that Participation in Budget Preparation has a positive influence on Managerial Performance. Preparation of Budget can act as planning and performance criteria, where the budget can be used as a control system to measure managerial performance. This means that participatory budgets can be considered as a managerial approach that can improve the performance of each village government apparatus as an individual. Village government apparatus who have high budget participation will better understand budget goals. Because the performance of village government apparatus will be assessed based on budget targets that can be achieved, village government apparatus will be serious in preparing the budget and causing an increase in their performance.

Influence of Uncertainty of Environment towards Managerial Performance of Village Government

The results of hypothesis testing indicate that H₂ is accepted which means that Environmental Uncertainty has a negative influence on the Managerial Performance of the Village Government which in this case is village government apparatus in Bantul Regency. Duncan's theory which stated that the condition of high environmental uncertainty results in management having difficulty understanding a very complex environment. This will result in a manager experiencing difficulties in planning and controlling the organization and this can affect the manager's performance optimally. Environmental uncertainty can be defined through three components, one of them is a lack of information relating to environmental factors associated with the decision making situation that given. Therefore the high uncertainty in the organization's environment can make it difficult for village government apparatus to develop effective planning and control. The results of this study are different from the study conducted by Sari (2014) which states that uncertainty of environment has no influence on managerial performance.

Influence of Organizational Commitment on the Relationship between Participation in Budget Preparation and Managerial Performance

The results of hypothesis testing indicate that H_3 is rejected which means that organizational commitment does not strengthen the influence of Participation in Budget Preparation on Managerial Performance of village government in Bantul Regency. The results of this study are not in line with the goal setting theory raised in this study. In this theory, it is assumed that the individual has set goals for his behavior in the future, and those goals will influence actual actions and behavior. The higher the commitment of an individual in achieving his goal will encourage the individual to make an increasingly hard effort. The high level of individual participation in the budget preparation process is expected to produce high levels of performance, driven by the individual's strong desire to maintain membership in the organization. However, the findings of this study were unable to confirm the statement of the theory.

The reason for the failure of this study in supporting the third hypothesis according to the researcher, it might be due to other contingency factors that might influence the relationship between participation in budget preparation and managerial performance of village government in Bantul Regency. Another possibility can be caused by a sample that used namely village government apparatus which has a bureaucratic culture, which is characterized by a structured, orderly, sequential and have regulation. This indicates the presence or absence of organizational commitment, does not have a strong influence on village government apparatus because they are bound by structured bureaucratic and under pressure. The results of this study are different from the research conducted by Wiratno et al (2016) but consistent with the research conducted by Mongeri (2013) which states that Organizational Commitment does not have moderating effect in the influence of Participation in Budget Preparation on Managerial Performance.

Influence of Organizational Commitment on the Relationship between Uncertainty of Environment and Managerial Performance

The results of hypothesis testing indicate that H_4 is rejected which means that organizational commitment does not weaken the influence of Uncertainty of Environment on Managerial Performance of village government in Bantul Regency. The results of this study are not in line with the theory of organizational commitment proposed by Staw and Salancik (1977). Staw and Salancik propose two types of organizational commitment, one of which is attitudinal commitment. Attitudinal commitment is a condition that an individual considers the extent of his personal values and goals are in accordance with the values and goals of the organization. If an individual has personal goals that are in line with organizational goals, it will affect the individual's commitment within the organization

In line with Staw and Salancik, Mowday et al (1982) suggested that organizational commitment has the characteristics of strong belief and acceptance of organizational goals and values, readiness to work hard and a strong desire to survive in the organization. With a strong commitment, individuals will do their best to improve their performance within the

organization. Members of the organization with a strong commitment to survive in the organization and have readiness to work hard, will remain in the organization despite facing high uncertainty of environment. This is because organizational members will regard environmental uncertainty as a challenge and will not affect their commitment with their organization. However, the findings of this study were unable to confirm the statement of the theory.

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

E. CONCLUSIONS

Based on the results of testing that has been done, conclusions can be drawn as follows:

1. There is a significant positive influence between participation in budget preparation and managerial performance of village government. The higher the participation in budget preparation, the higher the managerial performance of the village government
2. There is a significant negative influence between uncertainty of environment and managerial performance of village government. The higher the uncertainty of environment faced, the lower the managerial performance of village government
3. Organizational commitment does not strengthen the significant positive relationship between participation in budget preparation and managerial performance of the village government.
4. Organizational commitment does not weaken the significant negative relationship between uncertainty of environment and managerial performance of the village government.

Limitations

This study still has several limitations that are expected to be improved in subsequent studies, as follows:

1. The study sample area is only in villages in Bantul Regency, Special Region of Yogyakarta. So that it only represents the managerial performance of the village government in the Bantul Regency.
2. This study uses a survey method through a questionnaire with a self-rating scale that might produce personal bias. This can reduce data objectivity.

3. This study only uses three variables, namely participation in budget preparation, uncertainty of environment, and organizational commitment while there are still other factors that influence managerial performance.

Suggestions

1. Expanding the area of research samples not only in villages in Bantul Regency, but also in villages in other regency and cities
2. Using a questionnaire with a superior rating scale or by completing research with the interview method in order to increase the seriousness of the respondents in answering all questions
3. Add research variables that can affect the managerial performance of the village government. So that it is hoped that later it will be able to expand new research on factors that can affect the managerial performance of village governments such as the competence of village government apparatus, budget clarity and external pressure.

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