CHAPTER IV

DISCUSSION

A. General Description of Research Object

1. Demographic of Questionnaire

The study was conducted on 136 respondents, consisting of village heads, village secretariat, head of affairs and head of hamlet in 34 villages at Bantul Regency. The data collection technique in this study used a survey method, by distributing a list of questions in the form of a questionnaire. The questionnaire in this study was distributed directly to the respondents. The rate of returned questionnaire can be seen through the table below:

Table 4.1
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)

Table 4.1 shows that out of a total of 136 questionnaires distributed, 118 questionnaires were returned and can be processed and 18 questionnaires were not returned.

2. Demographic of Respondents

Based on 118 questionnaires that could be processed, the following are the demographics of respondents that can be identified based on age, level of education and working period as follows:

Table 4.2
Respondent of Characteristic

No	Characteristic	Total	Percentage
1	Age		
	21-30 years	21	18
	31-40 years	31	26
	> 40 years	45	38
	Not filled	21	18
	Total	118	100
2	Level of Education		
	SD	2	2
	SMP	5	4
	SMA	44	37
	S1	67	57
	Total	118	100
3	Working period		
	< 1 year	7	6
	1-5 years	51	43
	6-10 years	32	27
	> 10 years	28	24
	Total	118	100

Source: Primary Data (2019)

Based on table 4.2 above, it can be seen the age of respondents 21-30 years is 18%, age 31-40 years is 26% and age> 40 years has the largest percentage of 38%, while as many as 18% of respondents did not provide information about their age. The education level of the majority of respondents is S1 graduates, for 57%, high school graduates is 37%, junior high school graduates is 4%, and elementary school graduates is 2%. While at 2%.

While the working period of the majority respondents is 1-5 years which is 43%, working period 6-10 years is 27%, working period> 10 years is 24%, and working period <1 year is 6%.

B. Results of Instrument Quality Test and Data Analysis

1. Descriptive Statistic Test

Descriptive statistic test is used to see an overview of the average value, minimum value, maximum value, and standard deviation of each variable in the study, namely participation in budget preparation (PBP), uncertainty of environment (UE), organizational commitment (OC) and managerial performance of village government (MP). The results of descriptive statistic test are presented in table 4.3

Table 4.3
Descriptive Statistic

| | N | Range | Minimum | Maximum | Mean | Median | Std. |
	Statistic	Statistic	Statistic	Statistic			Statistic
PBP	118	22	8	30	23,47	19	4,016
UE	118	21	14	35	28,35	24,5	4,664
OC	118	13	17	30	22,64	23,5	2,875
MP	118	21	24	45	36,15	34,5	3,945
Valid N (listwise)	118						

Source: SPSS output from primary data processed

From table 4.3 above, it can be seen a description of the value of answers given by respondents for each research variable. In the variable of Participation in Budget Preparation has a minimum value of 8, the maximum value of 30 and the average value of the respondent's answer is 23.47 with the number of questions as many as 6 items. This means that the minimum value of the variable of Participation in Budget Preparation is on a

scale of 2 in a Likert scale and the maximum value is on a scale of 5 on the Likert scale. When viewed from the average value of respondents' answers are on a scale of 4 in a Likert scale. In addition, it can be seen that there are quite large data deviations seen from the standard deviation of 4.016. . The median for this variable data is 19, which means that the average value is 4.47 bigger than the median

While variable of Uncertainty of Environment has a minimum value of 14, a maximum value of 35 and an average value of 28.35 with a number of question of 7 items. This shows that the minimum value of Uncertainty of Environment is on a scale of 2 in a Likert scale and the maximum value is on a scale of 5 on the Likert scale. The average value of respondents' answers are on a scale of 5 in the Likert scale. Besides that, it can be seen that there is a large data deviation seen from the standard deviation of 4.664. The median for this variable data is 24.5, which means that the average value is 3.85 bigger than the median

The variable of Organizational Commitment has a minimum value of 17, a maximum value of 30 and an average value of 22.64 with the number of questions as many as 6 items. This means that the minimum value of the Organizational Commitment variable is on the scale of 3 on the Likert scale and the maximum value is on the scale of 5 on the Likert scale. The average value of respondents' answers is on the scale of 4 in the Likert scale. Besides that, there is also a fairly small data deviation seen from the standard

deviation of 2.875. The median for this variable data is 23.5, which means that the average value is 0.86 smaller than the median

While the dependent variable is the Managerial Performance of the Village Government has a minimum value of 24, a maximum value of 45 and an average value of 36.15 with the number of question as many as 9 items. This showed that the minimum value of the Managerial Performance variable of the Village Government is on a scale of 3 in a Likert scale and the maximum value is on a scale of 5 on the Likert scale. When viewed from the average value of respondents' answers were on a scale of 5 in a Likert scale. Besides that, it can also be seen that there were quite large data deviations seen from the standard deviation of 3.945. The median for this variable data is 34.5, which means that the average value is 1.65 bigger than the median

2. Instrument Quality Test

a. Validity Test

Validity test is conducted to find out whether the questionnaire used in this study can measure what needs to be measured. A research instrument is said to be valid if all items forming the question in the questionnaire have a correlation (r) with a total score of each variable ≥ 0.25 (Nazaruddin & Basuki, 2017).

Tabel 4.4
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	
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 4.4 the results of the validity test above can be seen that the correlation (r) with a total score of each variable ≥ 0.25, so that all statement items used in this research questionnaire are valid for measuring each variable.

b. Reliability Test

Reliability Test is used to measure the minimum level of trust that can be given to the sincerity of respondents' answers received. The test is done by looking at the value of cronbach's alpha. If the value of cronbach's alpha is more than or equal to 0.50, the reliability is moderate and fulfilled.

Tabel 4.5
Result of Reliability Test

Variabel	*Alpha*	Standar Reliabilitas	Keterangan
PBP	.847		
UE	.899	0.50	Reliable
OC	.542		
MP	.793		

Source: SPSS output from primary data processed (2019)

Based on table 4.5 the results of the reliability test above can be seen that all cronbach's alpha values for each variable more than the standard value of reliability used is 0.50 so it can be concluded that all the variables contained in this study are reliable, it means that the statements or questions in the questionnaire are consistent when applied to the same subject.

3. **Classic Assumptions Test**

The classic assumption test conducted in this study are the normality test, multicollinearity test, and heteroscedasticity test with the following results:

a. Normality Test

The normality test is used to determine whether the data used is normally distributed or not. A good regression model occurs if the results are normal. The normality test carried out in this study is the One Sample Kolmogorov-Smirnov Test. Acceptance criteria is if the significance values in the K-S table are greater than alpha or 0.05. Instead, the data is said to be not normally distributed if the significance values in the K-S table are smaller than alpha or 0.05.

1) Substructure 1

Table 4.6
Result of Normality Test

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

Source: SPSS output from primary data processed (2019)

According to the results of the normality test presented in table 4.6 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.808 which is more than or> alpha ($\alpha = 0.05$) so that the classic assumption for the normality test is fulfilled. It can be concluded that the data is normally distributed and the regression model is suitable for use in this study.

2) Substructure 2

Table 4.7
Result of Normality Test

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

Source: SPSS output from primary data processed (2019)

According to the results of the normality test presented in table 4.7 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.600 which is more than or> alpha ($\alpha = 0.05$) so that the classic assumption for the normality test is fulfilled. It can be concluded that the data is normally distributed and the regression model is suitable for use in this study.

3) Substructure 3

Table 4.8
Result of Normality Test

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	118	.373	Normal distributed

Source: SPSS output from primary data processed (2019)

According to the results of the normality test presented in table 4.8 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.373 which is more than or> alpha ($\alpha = 0.05$) so that the classic assumption for the normality test is fulfilled. It can be concluded that the data is normally distributed and the regression model is suitable for use in this study.

b. Multicolinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. In a good regression model there should be no correlation between independent variables. The symptoms of multicollinearity can be seen from the tolerance value or the value of the Variance Inflaction Factor (VIF). The

results obtained from the multicollinearity test are presented in the following table:

1) Substructure 1

Table 4.9
Result of Multicollinearity Test

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)

Based on the results of the multicollinearity test presented in table 4.9, it can be seen that the Participation in Budget Preparation variable has a VIF value of 1.108 <10 and Tolerance of 0.903> 0.1, while the Uncertainty of Environment variable has a VIF value of 1.031 <10 and Tolerance 0.970> 0.1. So based on this, it can be concluded that all independent variables have VIF values <10 and Tolerance values> 0.1 which means that the regression model in this study does not experience multicollinearity.

2) Substructure 2

Table 4.10
Result of Multicollinearity Test

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Participation in Budget Preparation	.927	1.079	Non Multicolinearity
Organizational Commitment	.928	1.078	Non Multicolinearity
Participation in Budget Preparation* Organizational Commitment	.997	1.003	Non Multicolinearity

Source: SPSS output from primary data processed (2019)

Based on the results of the multicollinearity test presented in table 4.10 it can be seen that the variable participation in budget preparation has a VIF value of 1.079 <10 and tolerance of 0.927> 0.1, while the Organizational Commitment variable has a VIF value of 1.078 <10 and Tolerance of 0.928> 0.1. In addition, the interaction of budgeting participation and organizational commitment also has a VIF value of 1.003 <10 and Tolerance of 0.997> 0.1. So, based on this, it can be concluded that all independent variables have VIF values <10 and Tolerance values> 0.1, which means that the regression model in this study does not experience multicollinearity.

3) Subtructure 3

Table 4.11
Result of Multicolinearity Test

Independent Variable	Collinerity Statistics		Explanation
	Tolerance Value	VIF	
Uncertainty of Environment	.903	1.107	Non Multicolinearity
Organizational Commitment	.991	1.009	Non Multicolinearity
Uncertainty of Environment* Organizational Commitment	.897	1.114	Non Multicolinearity

Source: SPSS output from primary data processed (2019)

Based on the results of the multicollinearity test presented in table 4.10 it can be seen that the Uncertainty of Environment variable has a VIF value of 1.107 <10 and Tolerance of 0.903> 0.1, while the Organizational Commitment variable has a VIF value of 1.009 <10 and Tolerance of 0.991> 0.1. In addition, the interaction of Uncertainty of Environment and Organizational Commitment also has

a VIF value of 1.114 <10 and Tolerance of 0.897> 0.1. So, based on this, it can be concluded that all independent variables have VIF values <10 and Tolerance values> 0.1, which means that the regression model in this study does not experience multicollinearity.

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

c. Heteroscedasticity Test

Heteroscedasticity test is used to determine whether a data has a different variant or residual inequality between one observation and another. In this study heteroscedasticity tests were measured using the Glejser test. The results of the heteroscedasticity test in this study are presented as follows:

1) Substructure 1

Table 4.12
Result of Heteroscedasticity Test

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

Source: SPSS output from primary data processed (2019)

Based on the results of heteroscedasticity test shown in table 4.12 above, it is known that the Participation in Budget Preparation

variable has a significance value of 0.189> alpha (α = 0.05) and the Uncertainty of Environment has a significance value of 0.381> alpha (α = 0.05). This shows that all independent variables have a significance value greater than alpha that is 0.05 so that the regression model in this study is declared free from the problem of heteroscedasticity.

2) Substructure 2

Table 4.13
Result of Heteroscedasticity Test

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

Source: SPSS output from primary data processed (2019)

Table 4.13 above shows the results of heteroscedasticity tests of two variables in this study, namely Participation in Budget Preparation and Organizational Commitment. From the table above it can be seen that the Participation in Budget Preparation has a significance value greater than the alpha value that is equal to 0.309> alpha (α = 0.05) but the Organizational Commitment also has a significance value smaller than alpha value 0.025 <alpha (α = 0,05). In addition, the interaction of Participation in Budget Preparation and

Organizational Commitment also has a significance value smaller than the alpha value of 0.028 <alpha (α = 0.05). This shows that in this substructure there is heteroscedasticity. Therefore, the data is regressed using the eviews application and the hac newey-west test. (Ghazali, 2013)

3) Substructure 3

Table 4.14
Result of Heteroscedasticity Test

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

Source: SPSS output from primary data processed (2019)

Table 4.14 above shows the results of heteroscedasticity tests of the two variables in this study namely uncertainty of environment and organizational commitment. From the table above it can be seen that the variable uncertainty of environment has a significance value greater than alpha value that is equal to 0.190> alpha (α = 0.05) but the organizational commitment variable also has a significance value smaller than alpha value 0.028 <alpha (α = 0, 05). In addition, the interaction of uncertainty of environment and organizational commitment also has a significance value smaller than the alpha value of 0.001 <alpha (α = 0.05). This shows that in this substructure there

is heteroscedasticity. Therefore, the data is regressed using the eviews application and uses the hac newey-west test. (Ghazali, 2013)

C. HYPOTHESIS TESTING

1. Determination Coefficient Test

a. Substructure 1

Table 4.15
Result of Coefficient Determination Test

Model	Adjusted R Square
1	0.154

Source: SPSS output from primary data processed (2019)

Table 4.12 shows adjusted R^2 of 0.154, this means that 15.4% of Managerial Performance Village Government can be explained by 2 independent variables, Participation in Budget Preparation and Uncertainty of Environment. While the remaining 84.6% (100% - 15.4%) is explained by other variables outside the research. This means that the two independent variables have a fairly small amount in explaining the dependent variable.

b. Substructure 2

Table 4.16
Result of Coefficient Determination Test

Model	Adjusted R Square
2	0.169573

Source: SPSS output from primary data processed (2019)

Table 4.13 shows Adjusted R^2 of 0.169573, this means that 16.95% of the Variable Managerial Performance can be explained by 2 independent variables, Budgetary Participation and Organizational

Commitment and interactions between the both variables. While the rest, amounting to 83.05% (100% - 16.95%) is explained by other variables outside the research. This means that the two independent variables have a fairly small amount in explaining the dependent variable.

c. Substructure 3

Table 4.17
Result of Coefficient Determination Test

Model	Adjusted R Square
3	0.117947

Source: SPSS output from primary data processed (2019)

Table 4.14 shows adjusted R^2 of 0.117947, this means that 11.79% of the Managerial Performance can be explained by 2 independent variables, Uncertainty of Environment and Organizational Commitment and interactions between the two variables. While the rest, amounting to 88.21% (100% - 11.79%) is explained by other variables outside the research. This means that the two independent variables have a fairly small amount in explaining the dependent variable.

2. Multiple Linear Regression Analysis

a. Substructure 1

Tabel 4.18
Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		Sig
	B	Std. Error	
(Constant)	36.153	.334	.000
Partcipation in Budget Preparation	1.523	.339	.000
Uncertainty of Environment	-.814	.339	.018

Source: SPSS output from primary data processed (2019)

Based on table 4.15 above, the obtained multiple linear regression equation as follows

MP = 36.153 + 1.523PBP   0.

1. Regression coefficient Participation in Budget Preparation is 1.523 and positive. This states that each increase in Budget Preparation Participation is 1, which will lead to an increase in Village Government Managerial Performance 1.523

2. The Uncertainty of Environment regression coefficient is 0.814 and negative. This states that each increase in Uncertainty of Environment by 1, will cause a decrease in Village Government Managerial Performance of 0.814

b. Substructure 2

Tabel 4.19
Result of Multiple Regression Analysis Test

	Unstardardized 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

Source: SPSS output from primary data processed (2019)

Based on table 4.19 above, the multiple linear regression equation is obtained as follows

MP = 36.32213 + 1.122023PBP + 1.027599OC   0.17

1. The regression coefficient of Participation in Budget Preparation is 1.122023 and positive. This states that each increase in Variable of Participation in Budget Preparation is 1, which will lead to an increase in Managerial Performance of Village Government of 1.122023

2. The regression coefficient of Organizational Commitment is 1.027599 and positive. This states that every increase in Organizational Commitment is 1, which will cause an increase in Managerial Performance of Village Government of 1.027599.

3. The moderating regression coefficient of the variable Participation in Budget Preparation and Organizational Commitment is 0.173093 and negative. This states that each variable Organizational Commitment increases by 1 will cause the effect of Participation in Budget Preparation on Managerial Performance of the Village Government to decrease by 0.173093.

c. Substructure 3

Tabel 4.20
Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		
	B	Std. Error	Sig
(Constant)	35.71941	.530068	.0000
Uncertainty of Environment	-.410523	.447121	.3605
Organizational Commitment	1.278462	.523463	.0161
Uncertainty of Environment*Organizational Commitment	.400922	.533445	.4539

Source: SPSS output from primary data processed (2019)

Based on table 4.19 above, the multiple linear regression equation

is obtained as follows

MP = 35.71941   0.410523UE + 1.278462OC + 0.400922

1. The Uncertainty of Environment regression coefficient is 0.410523
   and negative. This states that every increase in Uncertainty of
   Environment is 1, which will cause a decrease in the Managerial
   Performance of The Village Government 0.410523.

2. The regression coefficient of Organizational Commitment is 1.278462
   and positive. This states that each increase in organizational
   commitment is 1, which will lead to an increase in the Managerial
   Performance of the Village Government by 1.278462.

3. The moderating regression coefficient of the variable uncertainty of
   environment and organizational commitment is 0.400922 and positive.
   It states that each variable of organizational commitment increases by
   1 will cause the influence of uncertainty of environment on the

managerial performance of the village government to increase by 0.400922.

3. F Test

F test is conducted to determine whether each independent variable simultaneously affects the dependent variable. The criteria of this test are if the probability value is < 0.05 then Ha is accepted and Ho is rejected. If the probability value is > 0.05 then Ho is accepted and Ha is rejected.

a. Substructure 1

Table 4.21
Result of F Test

Model	Sig
Regression 1	0.000

Source: SPSS output from primary data processed (2019)

Table 4.21 shows that the test results have a significance level of 0,000 <0.05. Because the significance level is <0.05, it can be said that Participation in Budget Preparation and Uncertainty of Environment simultaneously or together have an influence on the Managerial Performance of Village Government.

b. Substructure 2

Table 4.22
Result of F Test

Model	Sig
Regression 2	0.000022

Source: SPSS output from primary data processed (2019)

Table 4.22 shows that the test results have a significance level of 0.000022 <0.05. Because the significance level is <0.05, it can be said that Participation in Budget Preparation, Organizational Commitment, and the interaction of them simultaneously or together have an influence on the Managerial Performance of Village Government.

c. Substructure 3

Table 4.23
Result of F Test

Model	Sig
Regression 3	0.000601

Source: SPSS output from primary data processed (2019)

Table 4.23 shows that the test results have a significance level of 0,000601<0.05. Because the significance level is <0.05, it can be said that Uncertainty of Environment, Organizational Commitment, and the interaction of them simultaneously or together have an influence on the Managerial Performance of Village Government.

4. T Test

Based on the results of the test using multiple linear regression analysis obtained as shown in table 4.18, table 4.19, and table 4.20. The research hypothesis testing are as follows:
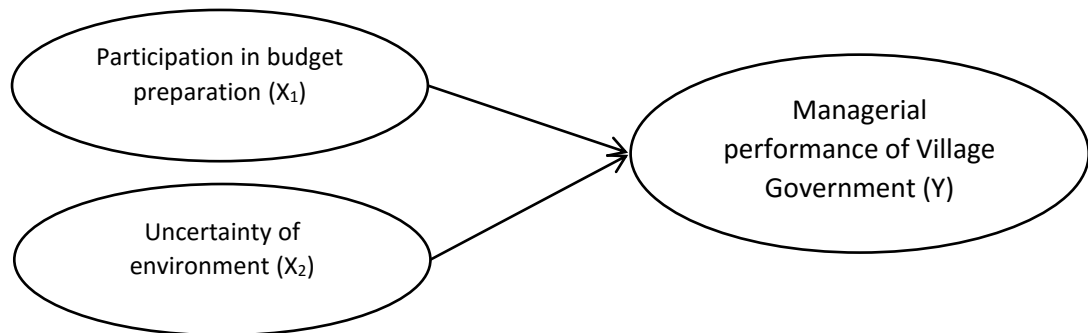
a. Substructure 1

Figure 4.1
Research Model 1 for Hypothesis 1-2

1) Influence of Participation in Budget Preparation Toward Managerial Performance of Village Government

Table 4.18 shows that the significance level (Sig) for the Participation in Budget Preparation variable is 0,000 and this variable has a regression coefficient (Beta) with a positive value of 1,252. Because this variable has 0,000 <alpha 0,05 which means that Participation in Budget Preparation influence the Managerial Performance of Village Government and has a positive direction, so the first hypothesis (H_1) is **accepted**.

2) Influence of Uncertainty of Environment Toward Managerial Performance of Village Government

Table 4.18 shows that the significance level (Sig) for the Uncertainty of Environment variable is 0,018 and this variable has a regression coefficient (Beta) with a negative value of 0,814. Because this variable has 0,000 <alpha 0,05 which means that Uncertainty of

Environment influence the Managerial Performance of Village Government and has a negative direction, so the first hypothesis (H₂) is **accepted**.
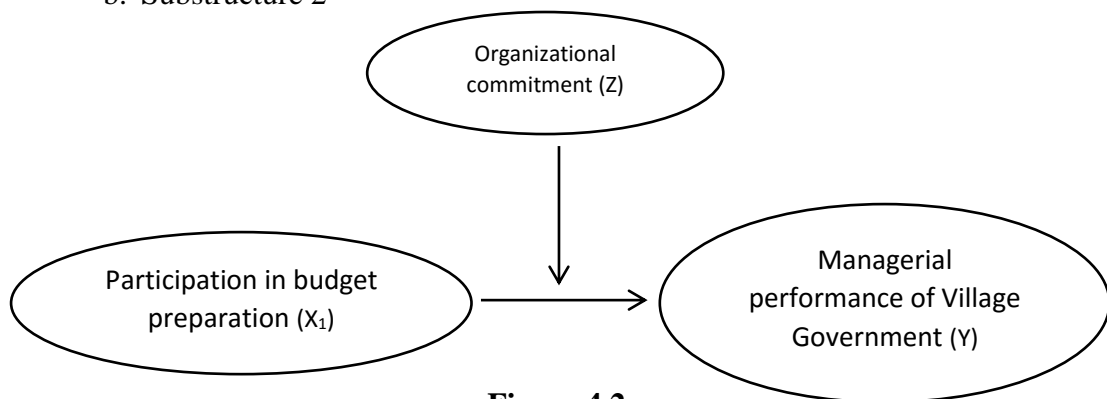
b. Substructure 2

Figure 4.2
Research Model 2 for Hypothesis 3

1) Influences of Organizational Commitment on the relationship between Participation in Budget Preparation and Managerial Performance of Village Government

　　Table 4.19 shows that the level of significance (Sig) for the variable of Participation in Budget Preparation on Managerial Performance of Village Government is influenced by organizational commitment by 0.7676 and this variable has a regression coefficient (Beta) with a negative value of 0.173093. 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 (H₃) is **rejected**.
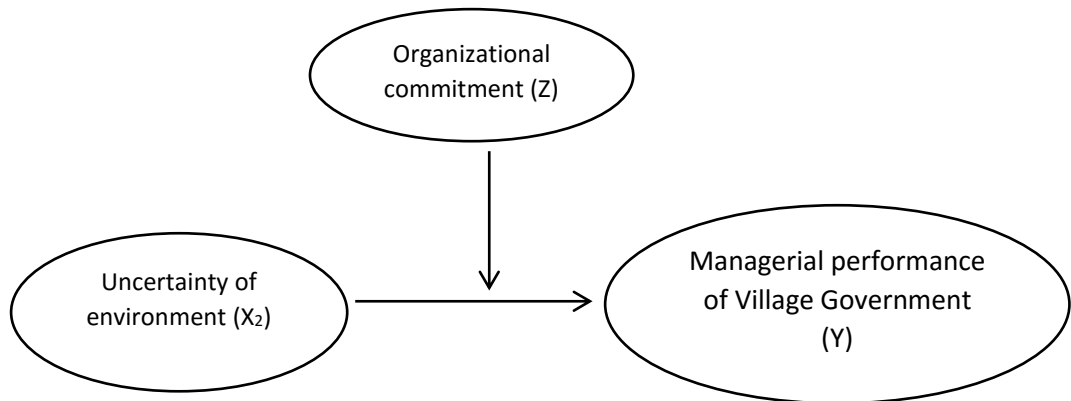
c. Substructure 3

Figure 4.3
Research Model 3 for Hypothesis 4

1) Influences of Organizational Commitment on the relationship between Uncertainty of Environment and Managerial Performance of Village Government

Table 4.20 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 (H_4) is **rejected.**

With the rejection of the third and fourth hypotheses that examine the influence of Organizational Commitment on the relationship Participation in Budget Preparation on Managerial

performance of Village Governments and the relationship between Uncertainty of Environment and Managerial Performance of Village Governments, the researchers tried to regress Organizational Commitment as an independent variable. The regression results are as follows

Tabel 4.24
Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		Sig
	B	**Std. Error**	
(Constant)	36,153	,334	,000
Participation in Budget Preparation	1,252	,343	,000
Uncertainty of Environment	-,729	,331	,030
Organizational Commitment	,963	,339	,005

Source: SPSS output from primary data processed (2019)

Table 4.24 shows that the significance level (Sig) for the variable Organizational Commitment is 0.005 and this variable has a regression coefficient (Beta) with a positive value of 0.963. Because this variable has a sig value of 0.005 <alpha 0.05, this variable is not a moderating variable but purely an independent variable.

D. ANALYSIS

1. Influence of Participation in Budget Preparation toward Managerial Performance of Village Government

The results of hypothesis testing indicated that H_1 was accepted which means that Participation in Budget Preparation had a positive influence on the Managerial Performance of Village Government which in

this case is village government apparatus in 34 villages in Bantul Regency. Based on the results of descriptive statistical analysis, it is known that 6 items of statements regarding participation in budget preparation have a higher mean than median, which means that respondents have high participation in budget preparation to improve their managerial performance. The results explained that most respondents answered agree on the variable participation in budget preparation, which means that high participation in budget preparation can improve the managerial performance of village government

The results of this study were consistent with the research conducted by Tapatfeto (2013) and Wiratno et al (2016) which stated that Participation in Budget Preparation had a positive influence on Managerial Performance. The higher the participation of village government apparatus in the preparation of the budget will improve the performance of village government apparatus.

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. This is because participation in budgeting is expected to be able to improve individual performance in accordance with predetermined targets.

Village government apparatus who have high budget participation will understand budget goals better. 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.

2. Influence of Uncertainty of Environment toward Managerial Performance of Village Government

The results of hypothesis testing indicated that H_2 was accepted which means that Uncertainty of environment had a negative influence on the Managerial Performance of the Village Government which in this case is village government apparatus in 34 villages in Bantul Regency. Based on the results of descriptive statistical analysis, it is known that 7 items of statements regarding uncertainty of environment have a higher mean than median, which means that respondents can improve their managerial performance if they face low uncertainty of environment. The results explained that most respondents answered agree on the variable uncertainty of environment, which means that high uncertainty of environment could decrease the managerial performance of village government

This is in accordance with Duncan's theory which states that the condition of high uncertainty of environment results in management having difficulty understanding a very complex environment. It will result in a manager experiencing difficulties in planning and controlling the organization and this can affect the manager's performance optimally.

Uncertainty of environment is an individual's limitation in assessing the probability of a failed or successful decision being made. Uncertainty of environment 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 were different from the study conducted by Sari (2014) which stated that uncertainty of environment has no influence on managerial performance.

3. **Influence of Organizational Commitment on the Relationship Between Participation in Budget Preparation and Managerial Performance**

The results of hypothesis testing indicated that H_3 was rejected which means that organizational commitment did not strengthen the influence of Participation in Budget Preparation on Managerial Performance. Thus, the results of this study cannot prove that Organizational Commitment is a moderating variable that influences the relationship between Participation in Budget Preparation and the Managerial Performance of Village Governments, in this case village government apparatus in 34 villages 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 level of performance will determine the choice of

actions to be taken which will then determine how much effort to achieve them. The higher the commitment of an individual in achieving his goal will encourage the individual to make an increasingly hard effort. So that it can be said that the goals possessed by an individual will greatly influence his actions, this can be considered as a strong motivation in realizing the expected performance.

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. Organizational commitment possessed by village government apparatus in Bantul Regency turned out to be unable to strengthen the influence of Participation in Budget Preparation on the Managerial Performance of Village Governments in Bantul Regency.

According to the researcher the reason for the failure of this study in supporting the third hypothesis, 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 the sample used, that is village government apparatus, which is characterized by a structured, orderly, sequential and regularized bureaucratic culture. 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) which stated that organizational commitment would strengthen the relationship between Participation in Budget Preparation and Managerial Performance. However, this result is consistent with the research conducted by Mongeri (2013) which stated that Organizational Commitment did not have moderating effect in the influence of Participation in Budget Preparation on Managerial Performance.

4. **Influence of Organizational Commitment on the Relationship between Uncertainty of environment and Managerial Performance**

The results of hypothesis testing indicated that H_4 was rejected which means that organizational commitment did not weaken the influence of uncertainty of environment on managerial performance. Thus, the results of this study could not prove that Organizational Commitment was a moderating variable that influenced the relationship between Uncertainty of Environment and the Managerial Performance of Village Governments, in this case village government apparatus in 34 villages in Bantul Regency.

The results of this study are not in line with the theory of organizational commitment proposed by Staw and Salancik (1977). In this theory Staw and Salancik proposed 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, as well as the extent of his desire to maintain his membership in 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 consider uncertainty of environment 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 organizational commitment possessed by village government apparatus in Bantul Regency turned out to be unable to weaken the influence of uncertainty of environment on the managerial performance of village governments in Bantul Regency.

According to the researcher the reason for the failure of this study in supporting the fourth hypothesis, 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 the sample used, that is village government apparatus, which is characterized by a structured, orderly, sequential and regularized bureaucratic culture. 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.