

**THE INFLUENCE OF BUDGET PARTICIPATION, ORGANIZATIONAL
COMMITMENT, AND WORK MOTIVATION TOWARDS THE
MANAGERIAL PERFORMANCE OF BANTUL LOCAL GOVERNMENT
OFFICERS WITH INTERNAL LOCUS OF CONTROL AS THE
MODERATING VARIABLE AT BANTUL REGENCY
(A Case Study of Local Government in Bantul Regency)**

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ABSTRACT

This research aims to examine and obtain empirical performance on the influence of budget participation, organizational commitment, and work motivation towards managerial performance in bantul local government officer with internal locus of control as the moderating variable at Bantul Regency. The object of this study is the department in Bantul Regency. The subject of this study are structure and staff of the department. This data of the research was using primary data that obtained from questionnaires instrument. 117 questionnaires were able to use for data processing in this research. The analysis tool is used with SPSS model.

Keywords : Budget participation, Organizational Commitment, Work Motivation, Internal Locus of Control, and Managerial Performance.

I. BACKGROUND

Based on the economic sector that has been running from year to year certainly has a very big change for all nations in the world. Every country has different way to achieve the goals especially in economic sector such as advancing or prospering the welfare of the people in the country itself. In the digital era, definitely, most people have already known what the MEA (Asean Economic Community) is. MEA itself aims to make business people (especially) to do or continue to find creative and innovative ideas having the goals of maintaining the existence of the company.

Indeed, this is inseparable from the performance of employees who have the obligation to improve performance in order to facilitate all activities in the organization in accordance to the established strategies and rules. If only the performance of employees in the organization is considered to be less than optimal, then it will greatly affect the existence of the company. One thing that needs to be known is that the more developed the era, is the more developed technology or other business strategies, will be.

Job performance or usually referred to actual performance which has the meaning of an actual achievement which has been achieved by an individual. Meanwhile the broad understanding of performance itself is a quality job carried out by an employee in carrying out tasks and functions in accordance with the responsibilities given by his supervisor. According to Luthans (2005), performance is the quantity or quality of something produced or services provided by someone who does the work.

Vice versa, for every individual with low organizational commitment to achieve organizational goals and will try meet personal interests. Individuals in the organization are willing to do what is best for the company because they are driven by their personal motivation and social pressures. Most individuals have personal satisfaction to carry out tasks well with the aim that the company is advanced. It is in accordance with the meaning of a verse in Surah Al-Baqarah verse 286 saying that :

وَعَلَيْهَا مَا كَتَسَبَتْ رَبَّنَا لَا تَأْخُذْنَا إِن نَسِينَا أَوْ لَا يُكَلِّفُ اللَّهُ نَفْسًا إِلَّا وُسْعَهَا لَهَا مَا كَسَبَتْ
 مِمَّا لَا طَاقَةَ لَنَا بِهِ أَخْطَأْنَا رَبَّنَا وَلَا تَحْمِلْ عَلَيْنَا إصْرًا كَمَا حَمَلْتَهُ عَلَى الَّذِينَ مِن قَبْلِنَا رَبَّنَا وَلَا تُحِ
 غُفِرَ لَنَا وَارْحَمْنَا أَنْتَ مَوْلَانَا فَانصُرْنَا عَلَى الْقَوْمِ الْكَافِرِينَ وَعَاوَا

“ Allah does not burden a person but according to his ability. He gets the reward that he tries for and he gets the punishment (from evil) that he does. (They pray): "Our Lord, do not law us if we forget or we are wrong. Our Lord, do not burden us with a heavy burden as you burdened the people before us. Our Lord, do you not bring up to us what we cannot bear. Give us forgiveness; forgive us; and bless us. You are our Helper, then help us against the unbelievers. " (QS. Al-Baqarah : 286)

Surah Al-Baqarah verse 286 above explained to us that every human must have the spirit and motivation in running their life. In this world, it is know that human will face with so many challenges that they have to pass . With pray, spirit, and motivation, human can improve themselves to be the best

human. Since through prayers, spirit, Allah SWT is always in our side. Allah also will not given the burden more than human ability.

II. THEORITICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

a. Expectancy Theory

According to Vroom (1964) he said that the Expectancy Theory assumes that a person has the desire to produce a work at a certain time depending on the specific goals concerned by the person and also on understanding of the value of a work achievement as a tool to gain the expected goals and not actual that an employee expects to receive after reaching the goal. Expectation is the believing that better efforts will produce better performance.

b. Stewardship Theory

Stewardship Theory is a theory showing that the condition of manager's position that can not make the decision depends on individuals goal. On the contrary, it concerns on the organizational goals. In addition, the behavior of the servant also tried not to leave the organization because they were trying to reach the target organization. This theory was made for researchers to test situations where executives in a company as servants can be motivated to act in the best way at its principals.

Hypothesis Development

The budget is prepared by the management within a period of one year bringing the company to certain desired conditions with certain resources taken into account (Mulyadi, 2001). Due to the significance of budget for the organization, well-arranged is needed.

Budgets can be arranged well if an organization applies participation in the preparation of its budget. Participation in budgeting is generally assessed as a managerial approach that can improve the performance of organizational members.

This hypothesis is related to the expectancy theory because every government or organization has to making the expectation about the budget and financial planning for short-term or long-term. Therefore, the researcher formulated the first research hypothesis as follows:

: Budget Participation has positive significant effect on Managerial Performance.

Organizational commitment can be interpreted as an encouragement from the individuals to do something that supports organizational success with goals and prioritizes organizational interests rather than individual interests (Weiner, 1982). From this explanation, it means that individuals who have high commitment will prioritize the interests of the organization.

In order to achieve organizational goals, the individuals who have high commitment will produce high individual performance. High commitment to the organization will support good managerial performance. For individuals with high organizational commitment, achieving organizational goals is important.

This hypothesis is related to stewardship theory since the manager must control the organization in the government to make strategic planning to reach

the organizational goals. Therefore, the researcher formulates the second research hypothesis as follows

: Organizational Commitment has positive significant effect on managerial performance.

Kasmir (2016) states that employees will have strong internal encouragement or external encouragement (for example from the company), then the employee will be encouraged to do their job well. In the end, encouragement or stimulation from both inside and outside a person will produce good performance, and the opposite.

This hypothesis is related to stewardship theory because every employee and the manager have to motivate themselves so that they can work hard for their job to improve the quality of the government. Therefore, the researcher formulated the third research hypothesis is as follows:

: Work motivation has positive significant effect on managerial Performance.

Lefcourt (1982) states that internal locus of control is indicated by the view that good or bad events occurred are caused by one's actions. Therefore, the occurrence of an event is seen as being in one's control.

This hypothesis is related to expectancy theory because the manager can expect their employees with internal locus of control to have faith and confidence to do the best job. Therefore, the researcher formulated the research hypothesis is as follows:

: Internal locus of control has positive significant influences on the relationship between budget participation and managerial performance.

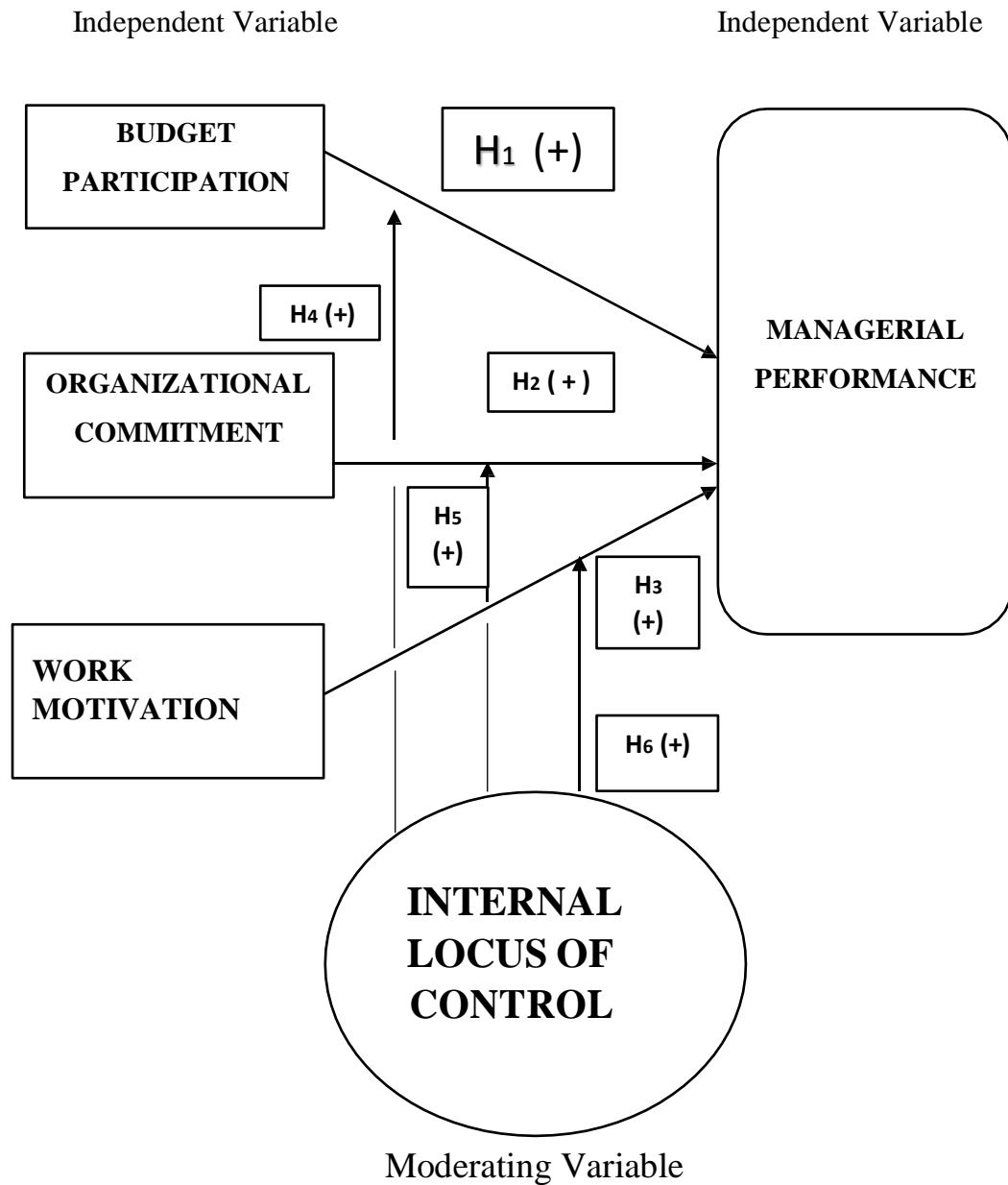
According to Adolfina (2012) explains that locus of control is an important variable that can explain human behavior in the organization. Employees with internal locus of control assume that their work is a form of responsibility to the organization, so that employees try to give their best effort to the organization. This hypothesis is related to stewardship theory because with internal locus of control the manager can organize all of the employees to run the organization in order to reach the goals. Therefore, the researcher formulated the fifth research hypothesis as follows:

: Internal locus of control has positive significant influences on the relationship between organizational commitment and managerial performance.

Saputro and Utomo (2018) state that there is a positive and significant influence of internal locus of control strengthening the relationship between motivation and managerial performance in FKTP BPJS kesehatan in Kudus Regency can be proven. Based on the results of data processing, it is known that t count is 2.051 with a P value of 0.042. This hypothesis is related to stewardship theory because every employee must be able to motivate themselves to do the job. As a result, and they will be able to do the best work for local government. Therefore, the researcher formulated the sixth research hypothesis as follows:

: Internal locus of control has positive significant influences on the relationship between work motivation and managerial performance.

III. RESEATCH MODEL



IV. RESEARCH METHOD

1. Types and Data Sources

This type of research used quantitative data, where research applied surveys, questionnaires, and analysis using statistical calculations (SPSS). The sources of data from this study were primary data, which were obtained from the original sources without intermediaries or media. The data was directly taken from the local government office in Bantul Regency by distributing questionnaires to each manager or staff.

2. Research Subjects

The subject of this study was the SKPD local government office in Bantul Regency, especially the managers or staff. The respondents were asked to complete the questionnaire that was given. In fact, the researcher chose the SKPD object because the researcher wanted to know how the managerial system or performance system within the government was in each of its departments.

3. Population and Sampling Technique

The population of this study certainly took a structural part and staff from the Bantul Local Government such as Head of Service, Head of Administration, Secretary, Treasurer, Head of Finance and the staff. By taking the population from the structural it is expected to be able to provide a positive response because the organizational has the authority in each division. This sampling technique uses Purposive Sampling. Understanding of sampling techniques according to Sugiyono (2001).

4. Data Collection Method

The method of collecting data from this study applied a questionnaire distribution containing several questions from researchers and then filled out by the respondents. The results were then to researchers to analyze. The respondents themselves are based on several work tools at Bantul Local Government. The results of the questionnaire will be the material of research and consideration for researchers to determine whether the results are significant or not.

5. Operational Definition of Research Variable

a. Dependent Variable

Managerial performance

The efforts to obtain optimal employee performance, a leader is not enough just to ensure that the employee concerned has knowledge and skills. Besides that, a leader must also be able to understand the motivation of work of employees, encourage and direct the existing potential, and to understand the things that can produce to job satisfaction. For this reason, a relevant approach and more humane coaching is needed.

Managerial performance is the condition of employee who has been doing managerial activity. Such as, planning, controlling, negotiation, and budgeting. While measuring a performance is a method for assessing progress that has been achieved then compared with the intended purpose. Performance measurement is not intended to act as a mechanism.

b. Independent Variables

Budget Participation

Budget participation is basically an organizational process, where individuals are involved and have a direct influence on these individuals. In the specific context of participation in budgeting according to Leach-López (2016) is a process where individuals are involved in and have an influence on the preparation of budget targets, whose performance will be evaluated and are likely to be valued on the basis of achieving their budget targets.

Organizational Commitment

According to Steers & Porter (1983), organizational commitment is an attitude where the individual identifies himself with the goals and expectations of organization to be able to realize the goals of the organization. According to Luthans (2006), they argued that organizational commitment is a strong desire to continue and contribute as a member of a particular organization, the desire to struggle in accordance to the wishes of the organization, certain beliefs, acceptance of the values, and the objectives of the organization.

Work Motivation

Pamela & Oloko (2015) believe that a motivation is the key to the success of an organization to maintain the continuity of work in the organization by means and strong assistance to survive. The motivational function is to provide appropriate guidance or direction, resources, and rewards so that they can be inspired and interested in working as the company goals.

c. Moderating Variable

Internal Locus of Control

According to Rotter (2009), he argue that locus of control is an important factor to contribute to the quality of performance in an individual, namely the initial response as the basis of the response that will be carried out next. Then, according to Spector (2010), it is defined as a reflection of an individual's tendency to believe that he controls the events that occur in his life (internal) or control of events that occur in his life that come from other things, such as the power of others (external).

6. Data Analysis

The data analysis is the technique for testing the hypotheses development to find out the result.

a. Instrument Quality Test

The instrument used was 1-5 a Likert scale questionnaire instrument for the variable of budget participation and organizational commitment. The Likert scale is the scale can be used to measure attitudes, opinions, and perceptions of a person or group of people regarding social phenomena (Sugiyono, 2009: 132). The answer form of the Likert scale consists of a score of 5 (SS = Strongly Agree), 4 (S = Agree), 3 (N = Neutral), 2 (TS = Disagree), and 1 (STS = Very No Agree). On the other hand, managerial performance variable used the self-rating system developed by Mahoney (1963).

1. Validity Test

Validity is a degree of accuracy / feasibility of the instrument used to measure what will be measured (Ariffin,2012). According to Sukardi (2013),

validity is a degree that shows where a test measures what you want to measure. Whereas according to Azwar (2014), validity refers to the extent of the accuracy of a test or scale in carrying out its measurement function. A questionnaire is said to be valid if the question being tested is able to measure the variable being tested.

2. Reliability Test

Reliability is easier to understand by considering the aspects of stabilization, accuracy, and homogeneity. An instrument is considered reliable if the instrument can be trusted as a measure of research data (Kerlinger, 1973). The researcher used Cronbach's Alpha with the criteria following that is if the coefficient Cronbach's Alpha > 0.7 , the question is declared reliable. In contrast, if the Cronbach's Alpha coefficient is 0.7 then the question is not reliable (Ghozali, 2016).

3. Descriptive Analysis

Descriptive analysis is used as an analysis technique with the aim of describing the number of questionnaires that are returned and comparison with presenting a table that contains the maximum, minimum, average, and standard deviations obtained from the respondents' answers.

a. Classic Assumption Test

Classic assumption test is a statistic that must be fulfilled in multiple linear regression based on ordinary least square. Thus, a regression analysis that is not based on OLS does not require classical assumption requirements, such as

logistic regression or ordinal regression. However, not all classic assumption tests must be done in linear regression analysis, such as multicollinearity tests.

1. Normality Test

The normality test is done to determine whether the independent variable and the dependent variable are said to be normal or not. The data that has a normal distribution means that the answer form respondents are normally distributed. With the profile of the data, the data is considered to represent the population (Patria, 2011 in Harahap, 2013). To detect the normality test, this study using the Kolmogorov-Smirnov statistical test on each data. If the result is $\text{Asymp.Sig.} > 0.05$, the data is normally distributed (Ghozali, 2016).

2. Multicollinearity Test

Multicollinearity test to determine the relationship between several or all variables that explain in the regression model. One way to detect the presence or absence of multicollinearity is by the Farrar-Glauber test (calculation of the F-ratio to test the location of multicollinearity). The results from Statistics (F_i) compared to F tables. The test criteria is that if $F_{\text{table}} > F_i$ then the independent variable is colinear against other variables.

Multicollinearity can be seen from tolerant values as well as variants of inflation factor (VIF). If the tolerant value is > 0.10 or VIF value < 10 there is no multicollinearity between the independent variables (Ghozali, 2016).

3. Heteroscedasticity Test

The heteroscedasticity test aims to test if in the regression model, the variance inequalities from residuals, occurs from one observation to another observation. If the variant of the residual in one observation to another observation is the same, it is called as homoscedasticity. Conversely, if the variant of the residual in one observation to another observation is different, it is called as heteroscedasticity. A Good regression model is when heteroscedasticity do not occur. To detect it, it can use the Glejser test. If the value of the Prob. > 0.05 , t heteroscedasticity does not occur (Ghozali, 2011).

b. Hypotheses Testing

1. Multiple Linear Regression Analysis

This study used multiple linear regression models. Multiple linear regression used to analyze the relationship between two or more independent variables with variables dependent.

2. T- Test Statistics

The t- test is used to test how the influence of the independent variable on the dependent variable (Ghozali, 2013). This test can be done by comparing t count with t table. If $t \text{ count} > t \text{ table}$, the relationship between variables can be said to be significant. In addition, the results of the t test can be seen from p value by using a 95% confidence level (error rate of 5%). If p value < 0.05 , it can be concluded that there is a significant effect between the variables tested.

3. F Test Statistics

Ghozali (2013) explains that the F test is used to test the influence of the independent variables on the dependent variable, so that this test can see whether the regression model produced a significant relationship or not. This test can be done by comparing F count with F table. If $F_{\text{count}} > F_{\text{table}}$, the model will be significant. The model will be significant when the significance of $F < 0.05$ (alpha).

V. RESULT AND DISCUSSION

TABLE 4. 1
RESPONDENTS ANSWER OF EACH DEPARTMENT

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid 1	7	6,0	6,0	6,0
2	4	3,4	3,4	9,4
3	6	5,1	5,1	14,5
4	6	5,1	5,1	19,7
5	10	8,5	8,5	28,2
6	9	7,7	7,7	35,9
7	4	3,4	3,4	39,3
8	6	5,1	5,1	44,4
9	2	1,7	1,7	46,2
10	8	6,8	6,8	53,0
11	5	4,3	4,3	57,3
12	5	4,3	4,3	61,5
13	7	6,0	6,0	67,5
14	8	6,8	6,8	74,4
15	2	1,7	1,7	76,1
16	7	6,0	6,0	82,1
17	5	4,3	4,3	86,3
18	7	6,0	6,0	92,3
19	9	7,7	7,7	100,0
Total	117	100,0	100,0	

Table 4.1 above can show that from 19 departments in Bantul Regency, the most respondents who filled out the questionnaire came from the

department of transportation with a frequency of 10 with a percentage of 8.5 %.

TABLE 4. 2
RESPONDENT'S GENDER

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid MALE	43	36,8	36,8	36,8
FEMALE	74	63,2	63,2	100,0
Total	117	100,0	100,0	

Source : Primary Data Process 2019

From the table 4.2, it can be shown that the most respondents based on gender were dominated by women with the frequency of 74 people with the percentage of 63.2% and smaller male respondents with a frequency of 43 people with a percentage of 36.8%.

TABLE 4. 3
RESPONDENT'S AGE

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid < 20	3	2,6	2,6	2,6
20-35	45	38,5	38,5	41,0
36-50	58	49,6	49,6	90,6
> 50	11	9,4	9,4	100,0
Total	117	100,0	100,0	

Source : Primary Data Process 2019

Table 4.3 shows that the total of respondents were 117 with 3 of them having the age of < 20 years old (2.6%), forty five of them were 20-35 years old (38.5%), fifty eight of them were 36-50 years old (49.6%), and eleven of them have > 50 years old (9.4%). The most respondents based

on age is 36-50 years old with the frequency of 58 people and percentage of 49.6 %.

TABLE 4. 4
RESPONDENT'S LAST EDUCATION

		Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid	SLTA	12	10,3	10,3	10,3
	D3	16	13,7	13,7	23,9
	S1	72	61,5	61,5	85,5
	S2	15	12,8	12,8	98,3
	S3	2	1,7	1,7	100,0
	Total	117	100,0	100,0	

Source : Primary Data Process 2019

Based on the data from table 4.4, the total respondents were 117 respondents in which 12 of them (10.3%) had Senior High School degree, 16 of them (13.7%) had vocational education in their recent education degree, 72 of them (61.5%) had bachelor degree in their recent education, and 15 of them (12.8%) had master degree as their recent education, and 2 of them (1.7%) had postgraduate degree. Those categorization indicates that the respondents who graduate having bachelor degree are dominant in fulfilling the questionnaire.

TABLE 4. 5
RESPONDENT'S LENGTH OF WORK

		Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid	1-5	27	23,1	23,1	23,1
	6-10	27	23,1	23,1	46,2
	11-15	14	12,0	12,0	58,1

16-20	11	9,4	9,4	67,5
> 20	38	32,5	32,5	100,0
Total	117	100,0	100,0	

Source : Primary Data Process 2019

Based on the data from table 4.5, the total respondent were 117 respondents with 27 of them (23.1%) have worked for 1-5 years in the department, 27 of them (23.1%) have worked for 6-10 years in the department, 14 of them (12.0%) have worked for 11-15 years, and 11 of the (9.4%) have worked for 16-20 years, and 38 of them (32.5%) have worked for more than 20 years Those categorization indicates that the respondents who have working period more than 20 years are dominant in fulfilling the questionnaire.

TABLE 4. 6
RESULT OF DESCRIPTIVE STATISTICS

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
TOTAL BUDGET PARTICIPATION	117	18,00	28,00	2649,00	22,6410	2,65051
TOTAL ORGANIZATIONAL COMMITMENT	117	21,00	35,00	3307,00	28,2650	2,68583
TOTAL WORK MOTIVATION	117	24,00	40,00	3737,00	31,9402	2,59406
TOTAL INTERNAL LOCUS OF CONTROL	117	15,00	25,00	2306,00	19,7094	1,96986
TOTAL MANAGERIAL PERFORMANCE	117	18,00	28,00	2670,00	22,8205	2,33273
Valid N (listwise)	117					

Source : Primary Data Process 2019

Descriptive statistical test results in table` 4.6 with the total data (N) of 117 respondents note that the variable budget participation has a minimum

value of 18.00, a maximum of 28.00, a sum of 2649.00, a mean of 22.6410 and a standard deviation of 2.65051. Variable organizational commitment has a minimum value of 21.00, a maximum of 35.00, a sum of 3307.00, a mean of 28.2650 and a standard deviation of 2.68583.

The variable of work motivation has a minimum value of 24.00, a maximum of 40.00, a sum of 3737.00, a mean of 31.9402 and a standard deviation of 2.59406. Managerial performance variable has a minimum value of 18.00, a maximum of 28.00, a sum of 2670.00, a mean of 22.8205 and a standard deviation of 2.33273. On the other hands, internal variable locus of control has a minimum value of 15.00, a maximum of 25.00, a sum of 2306.00, a mean of 19.7094 and a standard deviation of 1.96986.

TABLE 4. 7
VALIDITY TEST

Instrument	Pearson Correlation	Sig. (2-tailed)	Explanation
BP 1	0.561**	0.000	Valid
BP 2	0.676**	0.000	Valid
BP 3	0.752**	0.000	Valid
BP 4	0.576**	0.000	Valid
BP 5	0.813**	0.000	Valid
BP 6	0.364**	0.000	Valid

Source : Primary Data Process 2019

Based on the data on Table 4.7, it shows that the pearson correlation of each indicator of Budget Participation are more than the r-table, the value of sig (2-tailed) is less than 0.05. Thus, it means that the budget participation variable value is higher than 0.5, so that it indicates that all of the indicators in this research are valid.

Instruments	Pearson Correlation	Sig. (2-Tailed)	Explanation
OC 1	0.801**	0.000	Valid
OC 2	0.690**	0.000	Valid
OC 3	0.610**	0.000	Valid
OC 4	0.779**	0.000	Valid
OC 5	0.767**	0.000	Valid
OC 6	0.646**	0.000	Valid
OC 7	0.697**	0.000	Valid

Source : Primary Data Process 2019

Based on the data on the table above, it shows that the pearson correlation of each indicator of Organizational Commitment is more than the r-table, the value of sig (2-tailed) is less than 0.05. Thus, it means that the value of organizational commitment variable is higher than 0.5, so that it indicates that all of the indicators in this research are valid.

Instrument	Pearson Correlation	Sig. (2-Tailed)	Explanation
WM 1	0.565**	0.000	Valid
WM 2	0.633**	0.000	Valid
WM 3	0.666**	0.000	Valid
WM 4	0.692**	0.000	Valid
WM 5	0.690**	0.000	Valid
WM 6	0.533**	0.000	Valid
WM 7	0.546**	0.000	Valid
WM 8	0.617**	0.000	Valid

Source : Primary Data Process 2019

Based on the data on the table above, it shows that the pearson correlation of each indicator of work motivation is more than the r-table, the value of sig (2-tailed) is less than 0.05. Thus, it means that the value of work motivation variable is higher than 0.5, so that it indicates that all of the indicators in this research are valid.

Instrument	Pearson Correlation	Sig. (2-Tailed)	Explanation
MP 1	0.654**	0.000	Valid
MP 2	0.834**	0.000	Valid
MP 3	0.810**	0.000	Valid
MP 4	0.867**	0.000	Valid
MP 5	0.679**	0.000	Valid
MP 6	0.727**	0.000	Valid

Source : Primary Data Process 2019

Based on the data on the table above, it shows that the pearson correlation of each indicator of managerial performance is more than the r-table, the value of sig (2-tailed) is less than 0.05. Thus, it means that the value of managerial performance variable is higher than 0.5, so that it indicates that all of the indicators in this research are valid.

Instrument	Pearson Correlation	Sig. (2-Tailed)	Explanation
ILC 1	0.690**	0.000	Valid
ILC 2	0.638**	0.000	Valid
ILC 3	0.708**	0.000	Valid
ILC 4	0.753**	0.000	Valid
ILC 5	0.809**	0.000	Valid

Source : Primary Data Process 2019

TABLE 4. 8
RELIABILITY TEST

No.	Variable	Cronbach Alpha	N of item	Explanation
1.	Budget Participation	0.637	6	Reliable
2.	Organizational Commitment	0.838	7	Reliable
3.	Work Motivation	0.757	8	Reliable
4.	Managerial	0.856	6	Reliable

	Performance			
5.	Internal Locus of Control	0.766	5	Reliable

Source : Primary Data Process 2019

Based on the table 4.8, the value of Cronbach Alpha for all of the variables is more than its significant value (0.60) so that it could be concluded that all of the variables in this research are reliable.

TABLE 4. 9
Normality test using One-Sample
Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		117
	Mean	,0000000
Normal Parameters(a.b)		
	Std. Deviation	1,72655904
Most Extreme Differences	Absolute	,090
	Positive	,060
	Negative	-,090
Kolmogorov-Smirnov Z		,975
Asymp. Sig. (2-tailed)		,298

Source : Primary Data Process 2019

The result Table 4.9 of normality test shows that the calculation using One-Sample Kolmogorov-Smirnov Test is normally distributed. The significant value from its normality test is showed in the value of 0.975 and sig. (2-Tailed) 0.298 which is more than 0.05. Based on this test, it could be concluded that the regression model in this research are fulfilled the normality assumption.

TABLE 4. 10
MULTICOLLINEARITY TEST

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1 (Constant)	2,143	2,215		,967	,335		
TOTAL INTERNAL LOCUS OF CONTROL	,210	,110	,177	1,902	,060	,565	1,771
TOTAL WORK MOTIVATION	,126	,093	,140	1,359	,177	,459	2,180
TOTAL ORGANIZATIONAL COMMITMENT	,267	,080	,307	3,343	,001	,579	1,726
TOTAL BUDGET PARTICIPATION	,220	,067	,250	3,282	,001	,846	1,182

The result of multicollinearity test on Table 4.11 shows that the VIF value of all variables independent and moderating (total budget participation, total organizational commitment, total work motivation, and total internal locus of control) are less than 10, and the tolerance of all variable is more than 0.1. It could be concluded that the regressions are free from multicollinearity. The VIF of Internal Locus of control is 1.771 and tolerance is 0.565. The VIF of Work Motivation is 2.180 and the tolerance is 0.459. The VIF of Organizational Commitment is 1.726 and the tolerance is 0.579. The VIF of Budget Participation is 1.182 and the tolerance is 0.846.

TABLE 4. 11
HETEROCEDASTICITY TEST

No.	Variables	Significant value	Alpha significant	Heterocedasticity
1.	Budget Participation	0.748	> 0.05	Free
2.	Organizational	0.931	> 0.05	Free

	Commitment			
3.	Work Motivation	0.984	> 0.05	Free
4.	Internal Locus of Control	0.775	> 0.05	Free

Table 4.12 shows the significant value in all variables contains Total Budget Participation (with the significant value of 0.748), Organizational Commitment (with the significant value of 0.931), Work Motivation (with the significant value of 0.984), and Internal Locus of Control (with the significant value of 0.775) which are more than alpha significant 0.05. It means that there is no heteroscedasticity in this regression model.

TABLE 4. 12
Determination Coefficient Test Results (

Model	R		R Square	Adjusted R Square	Std. Error of the Estimate
1	,672(a)		,452	,433	1,75712

Source : Primary Data Process 2019

TABLE 4. 13
F-Test Result

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	285,434	4	71,359	23,112	,000(a)
	Residual	345,797	112	3,087		
	Total	631,231	116			

TABLE 4. 14
T-Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	1,147	2,456		,467	,641

TOTAL BUDGET PARTICIPATION	,166	,087	,149	1,918	,057
TOTAL ORGANIZATIONAL COMMITMENT	,220	,083	,237	2,646	,009
TOTAL WORK MOTIVATION	,366	,084	,379	4,333	,000

Source : Primary Data spss 2019

TABLE 4. 15
Result of Determinant Coefficient Regression Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,563(a)	,317	,305	2,088

Source : Primary Data spss 2019

TABLE 4. 16
T-Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	16,640	2,036		8,171	,000
	TOTAL BUDGET PARTICIPATION	-,211	,145	-,190	-1,456	,148
	ILC_BP	,024	,005	,704	5,399	,000

SOURCE : Primary Data Process 2019

TABLE 4. 17
F-Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	230,455	2	115,228	26,418	,000(a)
	Residual	497,237	114	4,362		
	Total	727,692	116			

Source : Primary Data Process 2019

TABLE 4. 18
Result of Determinant Coefficient Regression Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,580(a)	,336	,324	2,059

TABLE 4. 19
T-Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	13,797	2,380		5,798	,000
	TOTAL ORGANIZATIONAL COMMITMENT	,037	,139	,040	,267	,790
	ILC_OC	,014	,004	,545	3,669	,000

Source : Primary Data Process 2019

TABLE 4. 20
Result of Determinant Regression Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,634(a)	,402	,392	1,954

Source : Primary Data Process 2019

TABLE 4. 21
T-Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	7,652	2,817		2,717	,008
	TOTAL WORK MOTIVATION	,339	,147	,364	2,309	,023
	ILC_WM	,007	,004	,288	1,829	,070

Source : Primary Data Process 2019

TABLE 4. 22
F-Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	292,538	2	146,269	38,319	,000(a)
	Residual	435,155	114	3,817		
	Total	727,692	116			

Source : Primary Data Process 2019

TABLE 4. 23
Resume of Hypothesis Test

No.	Hypothesis	F-Test Result/ Sig.	T-Test Sig. 2 Tailed	B	R ²	Explanation
1.	Budget participation in the Bantul Local Government officers has positive significant effect on managerial performance.	23.112/ 0.000	0.57	0.149	0.452	Rejected
2.	Organizational commitment in the Bantul Local Government officers has positive significant effect on managerial performance.	23.112/ 0.000	0.009	0.237	0.452	Accepted
3.	Work motivation in the Bantul Local Government officers has positive significant effect on managerial performance.	23.112/ 0.000	0.000	0.379	0.452	Accepted
4.	Internal Locus of Control in the Bantul Local Government Officers have a positive significant effect on the Relationship Between budget participation and Managerial Performance.	26.418/ 0.000	0.000	0.024	0.317	Accepted
5	Internal Locus of Control in the Bantul Local b Government Officers have a positive significant effect on the Relationship Between organizational	28.854/ 0.000	0.000	0.014	0.324	Accepted

	commiment and Managerial Performance					
6.	Internal Locus of Control in the Bantul Local Government Officers have a positive significant effect on the Relationship Between work motivation and Managerial Performance	38.319/0.000	0.070	0.007	0.402	Rejected

From the table 4.25 above, we know that the result of first hypothesis is rejected with the value of F-Test Result/Sig. is 23.112/0.000, T-Test Sig. 2-Tailed is 0.57, Beta is 0.149, and R^2 is 0.452. The result of second hypothesis is accepted with the value of F-Test Result/Sig. is 23.112/0.000, T-Test Sig. 2-Tailed is 0.009, Beta is 0.237, and R^2 is 0.452. The result of third hypothesis is accepted with the value of F-Test Result/Sig. is 23.112/0.000, T-Test Sig. 2-Tailed is 0.000, Beta is 0.379, and R^2 is 0.452. The result of fourth hypothesis is accepted with the value of F-Test Result/Sig. is 26.418/0.000, T-Test Sig. 2-Tailed is 0.000, Beta is 0.024, and R^2 is 0.317. The result of fifth hypothesis is accepted accepted with the value of F-Test Result/Sig. is 28.854/0.000, T-Test Sig. 2-Tailed is 0.000, Beta is 0.014, and R^2 is 0.324. The result of sixth hypothesis is rejected with the value of F-Test Result/Sig. is 38.319/0.000, T-Test Sig. 2-Tailed is 0.070, Beta is 0.007, and R^2 is 0.402.

VI. CONCLUSION, LIMITATION, AND SUGGESTION

A. Conclusion

The purpose of this research is to expand the effect of the budget participation, organizational commitment, and work motivation on

managerial performance with internal locus of control as a moderating variable in the government department in Bantul Regency. Based on the results of this study, conclusions can be taken as follows:

1. Budget participation has no effect on managerial performance.
2. Organizational commitment has positive significant effect on managerial performance.
3. Work motivation has positive significant effect on managerial performance.
4. Internal locus of control has positive effect to strengthen the relationship between budget participation on managerial performance.
5. Internal locus of control has positive significant effect to strengthen the relationship between organizational commitment on managerial performance.
6. Internal locus of control has no effect on the relationship between work motivation on managerial performance. In this study, there are several limitations including :

B. Limitation

1. The scope of this research is only taken in the government department in Bantul Regency.
2. The number of questionnaires distributed was not the same as the number of questionnaires returned.
3. The independent variables used are only three variables, namely budget participation, organizational commitment, and work motivation. In fact,

there are still many other variables that can affect managerial performance of local governments in Indonesia.

4. This research method is limited only by distributing the questionnaire.

C. Suggestion

1. It is recommended that, further research will develop this research by studying other independent variables that can affect managerial performance.
2. It is recommended that, further research will use other research objects and increase the number of samples so the results can be generalized.
3. Further research should change the methods of research not limitedly by distributing questionnaires, but also as conducting a brief interview to each respondent.
 4. With this research, the readers know about the working system of Bantul Local Government about managerial performance.
5. With this study, the employee in local government can improve the managerial performance in their job to improve the quality of their government.

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