

The Moderation Effect of Psychological Capital and Motivation in Relationship of Budgetary Participation to Performance of the Local Government

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ABSTRACT

This study aims to examine the effect of budgetary participation on apparatus performance and the influence of psychological capital and motivation as variables that moderate the relationship between budgeting participation on apparatus performance. This study uses a quantitative approach conducted at the Regional Government of Majene Regency. The object under study is echelon III and IV employees in each Regional Apparatus Organization (OPD). Data obtained using survey methods. The research instrument was a questionnaire. Samples were 80 respondents selected with purposive sampling method. The data in this study were analyzed by the method of moderated regression analysis and processed using Statistical Packages for the Social Sciences (SPSS v.25). The result show that budgetary participation significantly affect the performance of apparatus. Psychological capital moderates the effect of budgetary participation on apparatus performance. Motivation moderates the effect of budgetary participation on apparatus performance.

Keywords:

Budgetary Participation, Psychological Capital, Motivation, Apparatus, Performance

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1 Introduction

In general, performance is an achievement achieved by an organization in the current period that has been set. Liza *et al.* (2019) explains that the performance of public sector organizations is the end result of an organization that is in accordance with the stated goals of the organization, transparent in accountability, efficient according to the wishes of users of information services, organizational vision and mission, quality, fair and as well as carried out with facilities and infrastructure adequate. In the government sector, performance is an achievement that has been achieved by government employees or government agencies in providing services to the community in the current period (Corinal, 2016).

Nina (2014) explains that the government is a set of results achieved by government officials

with the aim of assessing a strategy with financial and non financial measures. The ability of the apparatus to carry out managerial tasks includes planning, coordination, investigation, supervision, staffing arrangements, negotiations, and representation (Mahoney in Leach Lopez, *et al.* 2007).

Government agencies poured performance reports into Government Performance Accountability Reports (LAKIP) compiled based on PERMENPAN 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Review Procedures for Local Government Performance Reports. The ratings used are AA (Satisfactory), A (Very Good), B (Good), CC (Fair), C (Somewhat Less), and D (Less). For the results of the performance of the local government of Majene Regency can be seen in table 1.

Table 1: AKIP Results of the Local Government of Majene Regency 2014 - 2018

NO.	YEAR	PREDICATE	VALUE
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1	2018	B	60,50
2	2017	CC	50,19
3	2016	C	40,94
4	2015	C	33,45
5	2014	C	32,17

Source: Regional Planning Board of Majene Regency Government

In table 1 shows the predicate obtained by the Majene Regency Regional Government from 2014 to 2018. In 2014, the Majene Regency Regional Government received a C, with a value of 32, 17. In 2015 it received a C with a rating of 33.45. In 2016 obtained the title C with a value of 40.94. In 2017 obtained the CC title with a value of 50.19. And in 2018 obtained the title B with a score of 60.50.

The predicate obtained by Majene Regency Government in 2014 until 2016 did not experience an increase in the predicate obtained. But in 2017 to 2018 the title obtained by Majene Regency Government has increased every year. Although the Majene Regency Government has increased its performance, the results obtained are still not optimal. Therefore the Majene Regency Government still needs efforts to continue to improve its performance so that it can get the best title.

In an effort to improve the performance of local government officials, the budgeting process requires a good approach so that the budget can be used according to its function (Liza *et al.* 2019). It is expected that with the coordination between management it will be able to create a budget that can meet managerial needs so as to improve organizational performance. Previous research on budgetary participation and performance has been carried out. Research conducted by Frenni *et al.* (2017) and Liza *et al.* (2019) who found that budgetary participation influenced performance.

In the budget preparation process, it cannot be denied that humans have a major role in budgeting. The role in which the psychological condition of humans greatly influences performance. Psychic condition is referred to as psychological capital which can be interpreted as human behavior that plays a role in determining

success (Luthans *et al.* 2008). Lina (2015) argues that psychological capital is positive and includes individual development related to self efficacy, optimism, hope, and resilience. Psychological capital is a characteristic that can influence behavior that is positive psychology that can help individuals to continue to develop so that it can improve its performance (Komang, *et al.* 2017).

In addition to psychological capital, motivation is also one of the driving factors in improving performance. Aditya and Linda (2015) explained that motivation is the degree to which an individual tries to carry out a task as well as possible and a willingness to spend a high level of effort towards organizational goals. Motivation is very important because with motivation it is expected that every worker wishes to work as much as possible in an effort to achieve high productivity (Baso, 2017).

This research is a research developed from research conducted by Komang *et al.* (2017) which examines the effect of budgetary participation and competence on performance with psychological capital and organizational commitment as a moderating variable. The difference of this study with previous research, namely in this study using budgeting participation as an independent variable and psychological and motivation as a moderating variable. This was done because in this study focused on how the influence of psychological capital and motivation possessed by officials who participated in the budget preparation process.

2 Literature Review

Motivation Theory

Motivation theory put forward by experts with the aim to provide an explanation that leads to what is the real purpose of humans and humans

will be able to become what he wants. Motivation is an encouragement from one's heart to do or achieve goals and avoid failure. This means that someone who has motivation will have the strength to keep trying to achieve his goals.

According to Landy and Becker (1987), the motivation theory approach is divided into 5 categories namely needs theory, reinforcement theory, justice theory, expectancy theory, and goal setting theory. In addition, Maslow (1970) also developed motivation theory and argued that humans have five levels of needs, namely physiological needs, security, love, self-esteem, and self-actualization.

Intrinsic motivation is motivation that provides encouragement from within a person to continue to excel. Herzberg and Frederick (in Luthans, 1992) explained that what was classified as motivational factors were success, appreciation, work, and responsibility, as well as development. In addition, Herzberg (in Luthans, 1992) states that what is included in extracurricular motivation is policy and administration, interpersonal relations, working conditions, and salary. Priansa (2014) also explains that extrinsic motivation is the motivation that arises due to external stimuli related to employee motivation in the organization regarding motivators and occupational health.

Goal Setting Theory

Goal setting theory was first put forward by Locke in 1998. This theory is one part of motivation theory. This theory is an organizational model that desires to have a goal and is motivated to achieve that goal. Goal setting theory explains that the goals of the individual being recognized are the main factors that determine behavior. Individual behavior will continue to strive in achieving the best performance to achieve its goals.

Goal setting theory also explains that each individual's behavior is governed by the individual's own thoughts and intentions. The goals of the individual are seen as the level of performance achieved by the individual. If the

individual is committed to the goal, it can affect the actions and consequences of performance.

Performance Apparatus

Mahoney (in Leach Lopez *et al.* 2007) states that the performance of officials can be seen from the ability of officials in carrying out managerial tasks such as planning, coordination, investigation, supervision, staffing arrangements, negotiations, and representation. Performance when viewed from language is achievement, so it can be said that performance is the achievement of an employee (Manggalawati, 2018). Nina (2014) also believes that the performance of government officials is a set of results that can be achieved by government officials aimed at assessing a strategy through financial and non-financial measurement tools.

Budgetary Participation

Budgetary participation is the level of influence and involvement felt by individuals in the budget planning process (Milani, 1975). Afdalul *et al.* (2018) states that participation in budgeting requires an aspiration from various stakeholders because the budget must be in line with conditions that occur in the field. Nurainun (2017) also explained that participation in budgeting involves all levels of management to develop budget plans. Participation in preparing the government budget is one way to create a good management control system so that it is expected to achieve the targets of performance (Nurul, 2018).

Psychological Capital

Abineri (in Yuni *et al.* 2018), explained that in the preparation of the budget certainly involves the role of humans, the role in which the condition of human psychology greatly influences the performance in the end. This condition is called psychological capital. Vanketesh and Blaskovic (2012) explain that psychological capital is focused in the development and development of individual strengths to concentrate on the process of reducing individual weaknesses. Luthans *et al.*

(2008) suggested that psychological capital is defined as a positive statement to each individual regarding the development of psychology characterized by having confidence, optimism, continued hope, and the ability to endure difficulties.

Motivation

Motivation is a conscious effort to influence one's behavior so that it is directed at the achievement of the goals of the organization (Sunyoto and Burhanuddin, 2015). Motivation is a stimulant of desires, the driving force of one's willingness to work (Anita and Fitriana, 2016). Frenni *et al.* (2017) also defines that motivation is everything that drives behavior to meet needs. In addition, Syakib *et al.* (2018) argues that motivation is a desire or impulse in a person that causes that person to take an action. This encouragement has a great power in determining the attitude of employees at work.

Priansa (2014) explains that the sources of motivation can be classified into two, namely,

intrinsic motivation, which is motivation that arises from within oneself, which is then described in one's interests, positive attitudes, and needs. Extrinsic motivation, is motivation that arises because of external stimuli, which are related to employee motivation in organizations regarding motivators and occupational health.

Hypothesis

The hypotheses formulated in this study are:

H1: Participation in budgeting influences the performance of officials.

H2: Psychological capital moderates the participation of budgeting on the performance of the apparatus.

H3: Motivation moderates the influence of budgetary participation on apparatus performance.

Conceptual Framework

The conceptual framework in this study is seen in Figure 1.

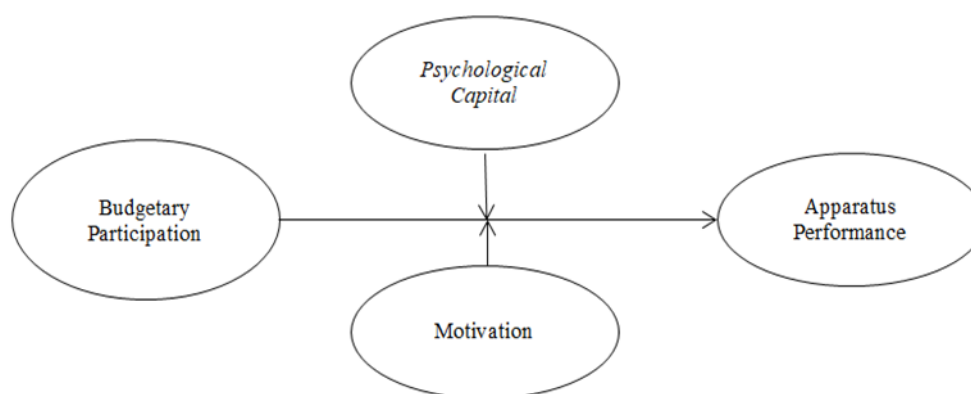


Fig. 1. Conceptual Framework.

3 Research Method

This research is an explanatory research or research that seeks to explain the causal relationships between variables through the formulation of hypotheses. The variables used in this study are the independent variable (budgetary participation), the dependent variable (apparatus performance), and the moderation variable (psychological capital and motivation).

The population in this study is the Regional Government Organization (OPD) of Majene Regency Government. The research sample was obtained by purposive sampling method. The sample in this study were civil servants in the OPD of Majane Echelon III and IV Regency governments. The type of data in this study are primary data. Data collection was obtained by distributing questionnaires to respondents directly.

4 Results

To obtain data in this study is to use a questionnaire with a Likert scale. It is necessary to test to find out whether the results of the questionnaire data are valid and reliable. The results of the validity test in this study indicate that all items for all variables show the r-count value is greater than the r-table (0.2199). This shows that all items in all variables are valid. The reliability test results in this study indicate that the Croanbach Alpha value of all variables is greater than the standard alpha coefficient (0.60). This

shows that all variables in this study have been reliable.

The classic assumption test in this study consists of three tests, namely the test for normality, multicollinearity, and heteroscedasticity. The normality test in this study uses the Kolmogorov Smirnov test. Normality test results in this study indicate a sig value greater than 0.05 so it can be concluded that normality is fulfilled. The results of the test are shown in table 2.

Table 2: Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.37349580
Most Extreme Differences	Absolute	.077
	Positive	.060
	Negative	-.077
Test Statistic		.077
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: data processed, 2020

Multicollinearity test in this study was conducted by calculating the value of Variance Inflating Factor (VIF). The test results showed a

VIF value smaller than 10 so it can be concluded that in this study multicollinearity did not occur. The results of the test can be seen in table 3.

Table 3. Multicollinearity Test

Independent Variable	VIF	Description
Budgetary Participation (X)	1,454	Non Multikolinearitas
Psychological Capital (Z1)	1,667	Non Multikolinearitas
Motivation (Z2)	1,081	Non Multikolinearitas

Source: data processed, 2020

Heteroscedasticity test in this study was carried out using scatterplot charts by looking at

certain patterns on the graph. The results of heteroscedasticity test in this study showed the

points spread randomly both above and below zero and did not form a certain pattern. It can be

concluded that in this study heteroscedasticity did not occur. This can be seen in Figure 2.

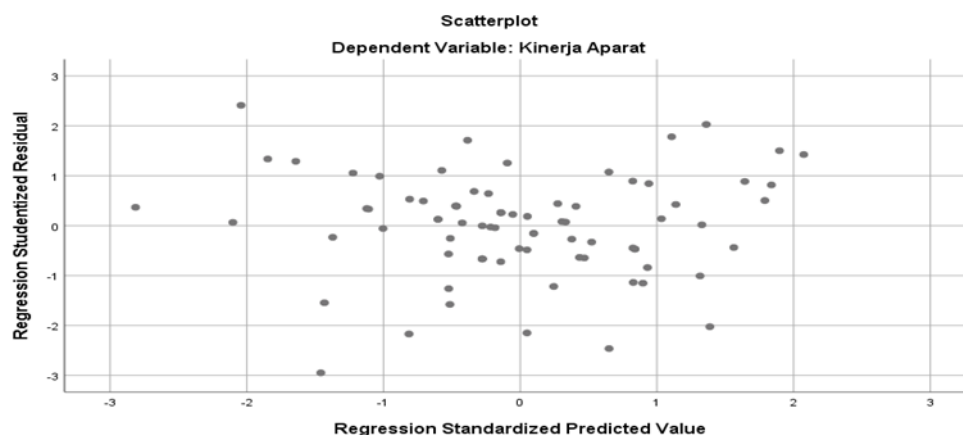


Figure 2. Heteroscedasticity Test

Source: data processed, 2020

For the regression test in this study conducted in three stages. The first step is simple regression without moderation variables. The second stage of regression with the moderation variable Z1 (psychological capital). The third stage of

regression with the moderating variable Z2 (motivation).

The results of the first stage of the regression test that tests the effect of budgetary participation on apparatus performance can be seen in table 4.

Table 4. Phase I Regression Test

Independent Variabel	Coefficient	Beta	t	Sig t	Description
Constant	2,778		6,640	0,000	Significant
Budgetary Participation (X)	0,301	0,298	2,754	0,007	Significant
$\alpha = 5\% = 0,05$					
RSquare = 0,089					

Source: data processed, 2020

Based on the results of the first stage regression test, the following equation can be made:

$$Y = 2,778 + 0,301X_1 + e \dots (1)$$

Based on the results of the first stage regression test, the coefficient of RSquare determination shows the value of 0.089 or 8.9%. This means that the apparatus performance variable (Y) is affected by 8.9% by the budgeting participation variable (X) while the remaining 91.1% is influenced by other variables outside the independent variables used in this study.

To partially test a hypothesis, a t test is used to test the independent variable of the dependent variable. In table 4 shows the significant value of

the variable t participation participation budget of 0.007 is smaller than 0.05 ($0.007 < 0.05$). This can be interpreted that budgetary participation has a significant effect on the performance of the apparatus. The coefficient of participation value in the preparation of the budget shows a value of 0.301 (positive). This means that the higher the budget participation (X), the higher the performance of the apparatus (Y).

The results of the second regression test, namely the influence of budgeting participation (X) on the performance of the apparatus (Y) is moderated by psychological capital (Z1) can be seen in table 5.

Table 5. Phase II Regression Test

Independent Variabel	Coefficient	Beta	t	Sig t	Description
Constant	16,976		4,587	0,000	Significant
Budgetary Participation (X)*Psychological Capital (Z1)	0,921	6,123	3,921	0,000	Significant
$\alpha = 5\% = 0,05$					
R Square = 0,247					

Source: data processed, 2020

Based on the results of the second stage of the regression test, the following equation can be made:

$$Y = 16,976 + 0,921XZ1 + e \dots (2)$$

Based on the results of the second stage regression test, the coefficient of RSquare determination shows the value of 0.247 or 24.7%. This means that the apparatus performance variable (Y) is affected by 24.7% by the budgeting participation variable (X) which is moderated by the psychological capital variable (Z1). While the remaining 75.3% is influenced by other variables beyond those used in this study.

To partially test a hypothesis, a t test is used to test the independent variable of the dependent variable. In table 5 shows the significant value of the variable t participation participation budgeting

moderated by psychological capital of 0,000 is smaller than 0.05 ($0,000 < 0.05$). This can be interpreted that budgeting participation moderated by psychological capital significantly influences the performance of the apparatus. Value of the coefficient of participation in the preparation of the budget moderated by psychological capital shows a value of 0.921 (positive). This means that the higher psychological capital (Z1) moderates, the higher the influence of budgeting participation (X) on apparatus performance (Y).

The results of the third regression test, namely the influence of budgeting participation (X) on the performance of the apparatus (Y) is moderated by motivation (Z2) can be seen in table 6.

Table 6. Phase III Regression Test

Independent Variabel	Coefficient	Beta	t	Sig t	Description
Constant	10,938		3,535	0,001	Significant
Budgetary Participation (X)*motivasi(Z2)	0,546	4,005	2,817	0,006	Significant
$\alpha = 5\% = 0,05$					
R Square = 0,220					

Source: data processed, 2020

Based on the results of the third stage regression test, the following equation can be made:

$$Y = 10,938 + 0,546XZ2 + e \dots (3)$$

Based on the results of the third stage regression test, the coefficient of RSquare determination shows the value of 0.220 or 22%.

This means that the apparatus performance variable (Y) is affected by 22% by the budgeting participation variable (X) which is moderated by the motivational variable (Z2). While the remaining 78% is influenced by other variables beyond those used in this study.

To partially test a hypothesis, a t test is used to test the independent variable of the dependent variable. In table 6 shows the significant value of the variable t participation participation budgeting moderated by motivation is 0.006 smaller than 0.05 ($0.006 < 0.05$). This means that participation in budgeting is moderated by motivation which has a significant effect on the performance of officials. The coefficient value of participation in budgeting is moderated by motivation shows the value of 0.546 (positive). This means that the higher the motivation (Z2) is to moderate, the higher the influence of budgeting participation (X) on the performance of the apparatus (Y).

5 Discussion

Effect of budgetary participation on apparatus performance.

The results of this study found that budgetary participation had a significant positive effect on the performance of officials. This result is evidenced by the results of the regression test which shows the level of significance and regression coefficients that produce a positive and significant impact on budgeting participation on the performance of the apparatus.

The results of this study are in line with the goal setting theory which explains that ideas or thoughts for the future have an important influence on acting. In budgeting participation, the more people who participate in the preparation of the budget, the more ideas or thoughts that will be obtained in the budget preparation process so that the participating apparatus will feel responsible for what has been done so as to improve their performance. Likewise, the results in this study indicate that participation in the preparation of the budget has a positive and significant effect on the performance of the regional government officials in Majene Regency. This study is in line with research conducted by Afdalul *et al.* (2018) and Liza *et al.* (2019) who found that budgetary participation had a positive effect on the performance of officials.

Psychological capital moderates the participation of budgeting on the performance of the apparatus.

The results of this study indicate that psychological capital moderates the effect of budgetary participation on apparatus performance. This is evidenced by the results of the regression test the effect of budget participation on the performance of the apparatus that is moderated by psychological capital shows positive and significant results.

The results of this study are in line with the goal setting theory which explains that the goals of each individual will be decisive in each of their behavior so that they can achieve high levels of performance to achieve their goals. With these goals it will affect the psychological individual such as self-confidence, optimism, continued to have hope, and the ability to survive in an effort to achieve its goals. Of course this can be an encouragement for every individual who participates in the preparation of the budget so as to produce thoughts and a sense of responsibility for what they do so as to improve their performance.

Likewise, the results of this study indicate that with high psychological capital, it will provide encouragement from within the person of the apparatus so that it can produce thoughts and a sense of responsibility in preparing the budget so that it can improve the performance of the Majene Regency regional government apparatus. The results of this study are in line with research conducted by. Komang *et al.* (2017) and Vankatesh and Blaskovic (2012) who found that psychological capital moderates the influence of budgetary participation on apparatus performance.

Motivation moderates the effect of budgetary participation on apparatus performance.

The results of this study indicate that motivation moderates the effect of budgetary participation on apparatus performance. This is evidenced by the results of the regression test the effect of budget participation on the performance

of the apparatus that is moderated by motivation shows positive and significant results.

The results of this study are in line with the theory of motivation which explains that motivation is a mobilizer from one's heart to achieve goals or desires to succeed and avoid failure. Motivation itself can come from within yourself (intrinsic) or from outside (extrinsic). Of course with the motivation possessed by the apparatus participating in the preparation of the budget, it will be able to improve its ability to contribute to the budgeting process and will be able to improve its performance.

Likewise, the results of this study indicate that with high motivation, it will give impetus to the private apparatus both from within the person and from outside so that it can produce the ability in preparing the budget and can improve the performance of the Majene Regency local government officials. The results of this study are in line with research conducted by Frenni *et al.* (2017) and Nini *et al.* (2018) who found that motivation moderates the influence of budgetary participation on apparatus performance.

6 Conclusion

Conclusion

The conclusions in this study can be described as follows:

- a. The higher participation in budget formulation, the more the apparatus will improve. These results are consistent with what is explained in the goal setting theory which explains that ideas and thoughts about the future will be a driver in behavior to achieve its goals. By participating in the preparation of the budget, the apparatus will be able to provide ideas or thoughts in the preparation of the budget so that the apparatus will feel responsible for the contributions made so that it will improve its performance.
- b. The higher psychological capital, the higher the influence of budgetary participation on apparatus performance.

These results are consistent with the goal setting theory which explains that the goals of the individual will influence their behavior in achieving their goals, so that the behavior will continue to strive to improve its performance. Good behavior certainly has good psychological characteristics. With a good psychological apparatus in the preparation of the budget, of course it will be able to make a good contribution so that it can improve its performance.

- c. The higher the motivation, the higher the influence of budgetary participation on apparatus performance. This is in accordance with the theory of motivation which explains that motivation is a mobilizer from one's heart to achieve goals or desires to succeed and avoid failure. With high motivation, of course, it will give an impetus to the officials who participated in preparing the budget so that it can also improve the performance of the apparatus.

7 Suggestions

The suggestions for further research are related to improving the performance of the apparatus, namely:

- 1) Consider using other variables that can be used for research related to the performance of the apparatus.
- 2) Maximizing the number of samples used so that the results obtained in subsequent studies can be more accurate.

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