



The Influence of Budget Participation and Budget Target Clarity on Managerial Performance at the Bale Bandung District Court

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ABSTRACT

This study aims to analyze the influence of work-life balance and physical work environment on the performance of Civil Servant Teachers (ASN) at SMP Negeri 7 Cimahi. A quantitative approach was employed, using survey methods and data collection techniques such as questionnaires, interviews, observations, and documentation. The sample included 36 ASN teachers as respondents for the independent variables and the principal for the dependent variable. The findings revealed that work-life balance was categorized as balanced, with the highest score in the sub-variable of involvement balance (4.24). The physical work environment was rated as good, with workplace safety being the most prominent sub-variable (4.15). Teacher performance was generally categorized as good, with social competence achieving the highest score (4.31). Multiple linear regression analysis revealed that work-life balance and physical work environment positively and significantly influenced teacher performance, both partially and simultaneously, with a simultaneous influence rate of 60.1%. This study contributes to policy development aimed at enhancing work-life balance and optimizing the physical work environment to support teacher performance and improve education quality.

Kata kunci: work-life balance, physical work environment, teacher performance, civil servants, smp negeri 7 cimahi.

INTRODUCTION

The existence of nagerial performance is budget participation. Budget participation is a process in which top and lower level managers are involved in preparing and determining their budget goals, then managers are evaluated and rewarded based on their budget achievements (Nugroho et al., 2021). Participation involving lower managers in budget preparation can create a sense of responsibility to meet the targets or goals that have been determined in the budget (Sayputri, 2017).

Planning and budgeting is an important and routine activity that is always carried out by companies at the beginning of each budget year or before implementing a project (Kusniawati & Lahaya, 2017). This activity is not only a technical task that concerns financial aspects, accounting figures and estimates of the company's income- expenditure and profit-loss for one period of the next budget year or in one completed project as understood by most companies so far, but this activity also involves consideration of aspects of human behavior that plan, compile, implement, control and evaluate the performance of the budget (Nurrasyid, 2015) .

The first phenomenon that the researcher raised was the budget realization for the period of December 31, 2023 with the work unit code 400483 related to the budget at the Bale Bandung District Court, information that the researcher received from the Work Unit Level Budget Realization Report for the Period Ending December 31, 2023.

The budget realization as of December 31, 2023 was 93.47% or if converted to rupiah it was Rp13,005,213,946.00, meaning that there was an unused budget after the budget plan for 2023 was completed by 6.53% or converted to rupiah it was Rp910,184,054.00 (Andika Sari, 2017). This is a concern because there is a budget plan that was not realized due to many factors, one of which is budget number 522112 Telephone Subscription Expenditure which was only realized by 85.04% or Rp1,428,753.00 (Mustafa, 2023). The budget was not realized optimally because industry 4.0 has implemented digitalization, so the budget was reallocated to a budget for Zoom or Microsoft Teams. Based on this, the researcher found a phenomenon that the Bale Bandung District Court had not predicted the telephone budget would not be maximized due to digitalization, this should have been mitigated by changing the industry to 4.0 (Source: Report on the Realization of the Work Unit Level Budget for the Period Ending December 31, 2023, attached) (Badu et al., 2019).

Based on the background and phenomena described, as well as the research gaps identified in previous studies, this research focuses on the title, "The Influence of Budget Participation and Clarity of Budget Targets on Managerial Performance at the Bale Bandung District Court." The study explores three main problems: the effect of budget participation on managerial performance, the effect of budget target clarity on managerial performance, and the combined effect of both variables at the Bale Bandung District Court (Aji & Kholili, 2014). The research is bounded by key variables, with managerial performance as the dependent variable and budget participation and budget target clarity as independent variables, involving State Civil Apparatus (ASN) as respondents (Rabiqy, 2018). Utilizing SPSS version 27 and Microsoft Excel for data analysis, the study adopts definitions from established literature, where budget participation is the extent of individual involvement in budget preparation, budget target clarity emphasizes clearly defined financial objectives, and managerial performance reflects the ability to achieve organizational goals, customer satisfaction, and economic contributions (Septiawan, 2021).

Based on the above framework of thought, the researcher will present a picture of the research thought pattern as follows.

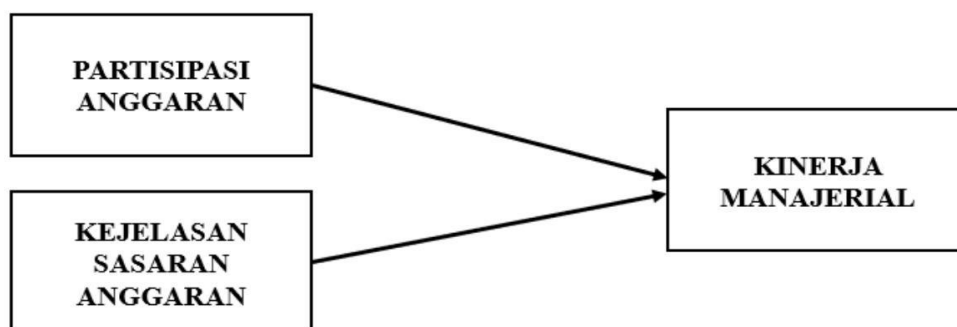


Figure 1 Research Mindset

Based on the research framework and research mindset and previous research, the following hypothesis can be drawn.

H1: There is an influence of Budget Participation on Managerial Performance at Bale Bandung District Court

H2: There is an influence of Budget Target Clarity on Managerial Performance at Bale Bandung District Court.

H3: There is an influence of Budget Participation and Budget Target Clarity on Managerial Performance at Bale Bandung District Court.

METHOD

Information	Explanation
Validity Test	> 0.300
Reliability Test	> 0.600
Method Successive Interval	Ordinal - Interval Data Transformation
Hypothesis Testing	To find out the influence
Analysis Coefficient Determination	To determine the contribution of influence
Analysis Coefficient Correlation	To find out the relationship

Based on the background and phenomena described, as well as the research gaps identified in previous studies, this research focuses on the title, "The Influence of Budget Participation and Clarity of Budget Targets on Managerial Performance at the Bale Bandung District Court." The study explores three main problems: the effect of budget participation on managerial performance, the effect of budget target clarity on managerial performance, and the combined effect of both variables at the Bale Bandung District Court. The research is bounded by key variables, with managerial performance as the dependent variable and budget participation and budget target clarity as independent variables, involving State Civil Apparatus (ASN) as respondents. Utilizing SPSS version 27 and Microsoft Excel for data analysis, the study adopts definitions from established literature, where budget participation is the extent of individual involvement in budget preparation, budget target clarity emphasizes clearly defined financial objectives, and managerial performance reflects the ability to achieve organizational goals, customer satisfaction, and economic contributions.

RESULTS AND DISCUSSION

Analysis of the Influence of Internal Control System on the Quality of Accounting Information Systems Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	.851	.238		4.039	.000						
	Partisipasi Anggaran	.412	.129	.616	3.193	.007	.605	.602	.602	.910	1.098	
	Kejelasan Sasaran Anggaran	.513	.148	.406	3.465	.001	.401	.390	.388	.910	1.098	

a. Dependent Variable: Kinerja Manajerial

From the table in *Coefficients* above by looking at column B, the following equation is obtained.

$$Y = 0.851 + 0.412X1 + 0.513X2$$

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

1. The constant (a) of 0.851 shows that if the value of Budget Participation and Clarity of Budget Targets is equal to zero, then Managerial Performance is 0.851, in other words, if Budget

Participation and Clarity of Budget Targets are very low, then the company tends to perform Managerial Performance.

2. The regression coefficient (b) with a positive value of 0.412 shows that every 1% increase in Budget Participation is predicted to increase Managerial Performance by 0.412.
3. The regression coefficient (b) with a positive value of 0.513 shows that every 1% increase in Budget Target Clarity is predicted to increase Managerial Performance by 0.513.

Simultaneous Correlation Analysis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Durbin-Watson	
						F Change	df1	df2		
1	.730 ^a	.534	.514	2.39387	.516	6.447	2	67	.003	.873

a. Predictors: (Constant), Kejelasan Sasaran Anggaran, Partisipasi Anggaran
 b. Dependent Variable: Kinerja Manajerial

Based on the output table above, it can be seen that the correlation coefficient value obtained of 0.730 is included in the Strong relationship level. The correlation value is marked positively which indicates that the relationship that occurs between the independent variable and the bound variable is unidirectional. Where the better the Budget Participation and the Clarity of Budget Targets, the more Managerial Performance will be followed.

Simultaneous Coefficient of Determination Analysis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Durbin-Watson	
						F Change	df1	df2		
1	.730 ^a	.534	.514	2.39387	.516	6.447	2	67	.003	.873

a. Predictors: (Constant), Kejelasan Sasaran Anggaran, Partisipasi Anggaran
 b. Dependent Variable: Kinerja Manajerial

Based on the calculation above, it can be concluded that the contribution of the influence of Budget Participation and Clarity of Budget Goals on Managerial Performance is 53.4%. While the remaining $100\% - 53.4\% = 46.6\%$ is the influence of other variables that are not studied.

Test F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73.892	2	36.946	6.447	.003 ^b
	Residual	383.951	67	5.731		
	Total	457.843	69			

a. Dependent Variable: Kinerja Manajerial
 b. Predictors: (Constant), Kejelasan Sasaran Anggaran, Partisipasi Anggaran

From the table above, it can be seen that the F value of the calculation obtained is 6,447. This value will be compared with the F value of the table in the F distribution table which can be seen in Microsoft Excel the t value (attached t value attachment) with the following formula $(N-F-1=70-2-1=67)$ of 2.735. From the above values, it can be seen that the F value of the calculation obtained is $6,447 >$ the F table is 2,735 in accordance with the criteria for testing the hypothesis that Ho is rejected and Ha is accepted. This means that it has a significant and positive effect.

CONCLUSION

Based on the study titled "The Effect of Budget Participation and Budget Goal Clarity on Managerial Performance at the Bale Bandung District Court," it can be concluded that Budget Participation and Budget Goal Clarity each have a positive and significant impact on Managerial Performance, with contributions of 37.2% and 16.2% respectively, and a simultaneous contribution of 53.4%. Based on these findings, it is recommended that the Bale Bandung District Court enhances employee involvement in budget preparation, optimizes the ability of supervisors to revise budgets, sets clear performance targets with specific standards and timeframes, and evaluates past performance for better future planning. Furthermore, future research is encouraged to include additional variables that may influence managerial performance and to expand the sample to include all district courts in Bandung.

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