# The Influence of Budgetary Participation on Managerial Performance with Distributive Fairness, Procedural Fairness, and Budget Goal Commitment as Mediating Variables

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One of the factors used to improve organizational effectiveness can be seen from its managerial performance. Management functions that include planning, organizing, coordinating, evaluating, supervising, selecting staff, negotiating and representing to represent the basis of planning so far managers can do these things to see the development of management in the organization. It is said, effective in financial planning related to the budget issued and provide opportunities for subordinates to be approved or involved in the budgeting process. In previous studies concerning budgetary participation in managerial performance, it was concluded that the results were still changing or inconsistent. This requires other variables that influence budgetary participation and managerial performance. The purpose of this study is to study the effect of budgeting on managerial planning with distributive justice, procedural justice, and commitment to budget objectives as mediating variables. This research was conducted in 2019. Data collection techniques were carried out by distributing questionnaires to 35 manager-level employees and above at BCS Logistics as a respondent. Respondents was selected by purposive sampling method in which the respondents should have level manager position above, minimum of one-year experience in that position, and involved in the making of budget. The analysis technique used in this study is Partial Least Square (PLS). The instruments have been examined for its validity and reliability. Statically analysis showed that distributive fairness, procedural fairness, and budget goal commitment could be a mediating variable in the relationship of budget participation on managerial performance.

**Keywords:** BCS Logisics, Managerial performance, budgetary participation, distributive fairness, procedural fairness, and budget goal commitment.

## 1. INTRODUCTION

The budget used as an operational guideline by companies can be prepared with several approaches, namely the approach from superiors to subordinates (top-down), approaches from subordinates to superiors (botton-up) or participatory approaches [1] or mixed approaches. The mvolvement of budget implementers in the preparation of corporate budgets has an impact on achieving overall objectives. PT. Buana Centra Swakarsa with a logistics business that focuses on the service industry as a company that manages its economic

resources based on a departmental structure. In preparing the budget, each department involved both the producing department and the supporting department. A good budget is able to provide procedural and distributive sense of fairness to the compilers and executors of the budget. In other words, the right decision must consider justice for every individual involved in the company's operations, both in the form of distributive and fairness in procedures. Some researchers have examined the effect of budgetary participation on managerial performance, but empirical evidence provides mixed and inconsistent results. Budgeting participation and performance had a positive

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and significant relationship [2]. Likewise, a study conducted by budgetary participation increases perceptions of fairness, commitment to budgetary goals and JRI [3]. Perception of fairness, commitment to budgetary objectives and JRI has a significant positive effect on managerial performance. Budgetary participation had no significant effect on managerial performance due to had a significant effect on performance, procedural justice had a significant effect on performance, but distributive justice had no effect on performance as well as budgeting commitment commitments were found to have a negative relationship with budgetary participation [4, 5, 6]. The relationship between budgeting, participation, and managerial performance with intervening variables also distributive justice, procedural justice, commitment to budgetary goals and motivation had correlation [7, 8]. Seeing this, further research needs to be done on the effect of budgetary participation on managerial performance, with distributive justice, procedural fairness and commitment to budget goals as mediating variables at PT. Buana Centra Swakarsa.

## 2. METHODOLOGY

### A. Equity theory

Equity theory was first developed by John Stacey Adams in 1963. Equity theory is a theory that explains relational satisfaction in terms of perceptions of the fair / unfair distribution of resources in interpersonal relations. According to equity theory, a person's motivation is associated with equity (equity), and fairness (fairness and justice) that is applied by management.

### B. Theory of Goal Setting

Locke et al. (1981) argues that goals are what a person tries to get, which is the object or purpose of an action. If someone has set goals for his actions in the future, then those goals will affect one's actions and behavior. A person's commitment to certain targets will also affect actions and affect the consequences of performance [9]. Here, can be assumed that the goal is a form of motivation that sets the standard for self-satisfaction with performance.

### C. Organizational Theory

Organizational Theory is a theory that studies performance in an organization. The one of studies related organizational theory, including discussing how an organization performs its functions and actualizes the vision and mission of the organization. In addition, it is studied how an organization influences and is influenced by the people within it and the work environment of the organization.

### D. Stewardship Theory

Stewardship Theory is designed for researchers to examine situations where executives in a company as stewards can be motivated to act in the best way for their principals [9, 10].

### E. Budgeting Participation

The budgeting process is basically a process of determining the role (role setting) in an effort to achieve budget targets. Who will play a role in achieving the budget targets and the resources provided to those stakeholders will be determined in the budget preparation process. Budgeting participation refers to the extent to which managers participate in preparing budgets and influencing the budget objectives of their accountability centers [11].

### F. Distributive Justice

Distributive justice as the reasonableness of evaluation received relative to the work done [12]. Distributive justice as perceived fairness related to the amount of compensation received by employees [13, 14]. Distributive justice is related to outcomes because what is emphasized is the distribution received, regardless of how the distribution is determined [15, 16].

### G. Procedural Justice

The fair performance evaluation can also be based on the procedure by which evaluations are determined, regardless of the rating received [17, 18]. Procedural justice is related to the fairness of the procedures used to determine distributive outcomes [19, 20]. A procedural justice as perceived justice related to the method used to determine the amount of compensation [21, 22].

### H. Commitment to Budget Purposes

The commitment from budgetary is objectives as a determination in perseverance to try achieve budgetary objectives over the time [23, 24, 25]. A person will perform better when he is committed to achieving certain goals. Commitment to achieving budget goals can occur when subordinates have accepted the stated budgetary objectives, and such revenue can be achieved because of budgetary participation [26].

### I. Managerial Performance

Managerial performance is one of the factors that can be used to improve organizational effectiveness [27]. Managerial performance is based on management functions, namely how far the manager is able to carry out management functions which include planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation [28, 29].

### J. Population & Samples

Population is a generalization area consisting of objects or subjects that have a population that is used in this study are all managers of logistics companies PT. Buana Centra Swakarsa. Samples were taken using a purposive sampling method, which is a sampling method that is carried out in accordance with established research objectives. The criteria used in this study are employees who hold positions (Director (1), General Manager (5), Manager (26).

### K. Data analysis method

Data analysis in this study uses the Partial Least Square (PLS) approach using the SmartPLS solfware. The design of structural models of the relationship between latent variables in PLS is based on the formulation of the problem or research hypothesis (See Figure 1).
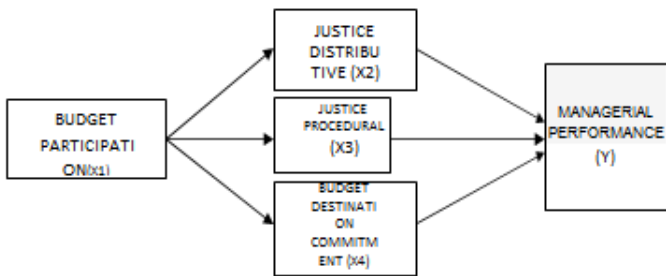


Figure 1. Inner Model

### L. Designing a Measurement Model (Outer Model)

The design of the measurement model in PLS is very important because it is related to whether the indicator is reflective or formative. The reflective model mathematically places indicators as sub-variables that are influenced by latent variables, so that these indicators can be said to be influenced by the same factors namely the latent variables (see Figure 2)
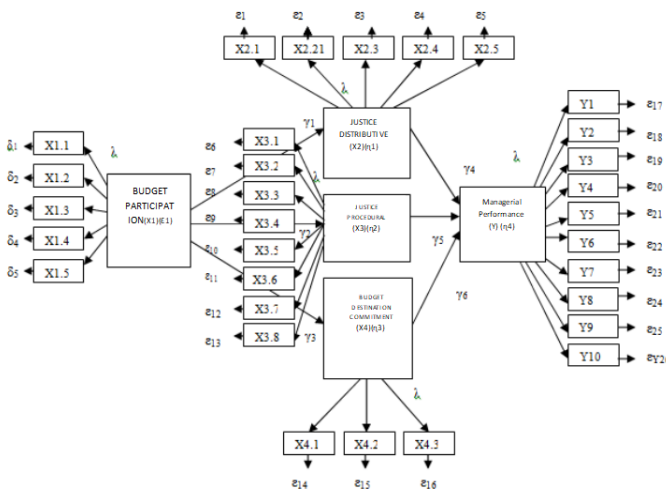


Figure 2. Constructing Path Diagrams

Convert the path diagram into the equation system to evaluate outer model over specify relationship between latent variables and their indicators [30]. The equation model in the Outer model as follows:

$$X = X\xi + \varepsilon X \quad Y = \gamma\eta + \varepsilon \gamma$$

Remarks :
X and Y = Indicator for exogenous and endogenous latent variables
$\xi$ = exogenous variable
$\eta$ = endogenous variable
$\varepsilon$ = measurement error

Inner equation research model :
$$\eta 1 = \gamma 1 \xi 1 + \gamma 2 \xi 2 + \zeta 1$$

$$\eta 2 = \beta 1 \eta 1 + \gamma 3 \xi 1 + \gamma 4 \xi 2 + \zeta 2$$

Remarks :
$\eta$ = Endogenous latent variable
$\xi$ = Exogenous latent variable

### M. Inner Model Evaluation

The evaluation of the inner model is used to specify the relationship between one latent variable with another latent variable with a significance level of 5% [31]. The equations used in the inner model are expressed in equation 2:

$$\eta j = \Sigma i \beta\, ji\, \eta i + \Sigma\, I\, \gamma\, jb\, \xi b + \zeta j$$

Remarks :
$\eta$ = Endogenous latent variable
$\xi$ = Exogenous latent variable
$\beta ji$=The path coefficient that connects one endogenous latent variable with another endogenous.
$\zeta$ = Inner residual variable

### N. Estimate

The estimated value of the path coefficient between Hypothesis testing results can be seen in testing the inner model, namely t statistic and Path Coefficients. Here, the t statistics shows a coefficient that is greater than t table, these results illustrate that the variable is significant, it can be interpreted that there is a significant influence on the latent variable on other latent variables while The value of the path coefficients shows the correlation coefficient between latent variables with other latent While the magnitude of the effect of the total latent variable on other latent variables (total effect) is obtained through the added results between the direct effect and the indirect effect. Here, the constructs must have a significant value. The significance of the relationship can be obtained by the Bootstapping procedure. The resulting value is a t-calculated value which is then compared to the t-table. If the value of t-count> t-table (2.0423) at the significance level (2.5%, DF = 30) then the estimated value of the path coefficient is significant

### O. Goodness of fit

At this stage, testing on the suitability of the model through various criteria of goodness of fit. Goodness of fit in PLS is divided into two parts, as follows Outer Model and Inner model. Here, outer model is measured using R square dependent latent variables, Q square predictive relevance for structural models that are used to measure how well the observational values generated by the model and also the estimated parameters.

Q square value> 0 indicates that the model has good predictive relevance, conversely if the value of Q square ≤ 0 indicates the model has less predictive relevance. Predictive-relevance value obtained by formula:

$$Q^2 = 1 - (1-R_1^2)(1-R_2^2)(1-R_3^2)(1-R_4^2)$$

Remarks :
$R_1^2$= R *square distributive justice*
$R_2^2$ = R *square procedural justice*
$R_3^2$= R *square* budget goal commitment
$R_4^2$= R *square managerial performance*

## 3. RESULT AND DISCUSSION
The numbers of samples in this study is 35 people and the questionnaires have been distributed throughout the sample. The 35 questionnaires were returned and eligible to use were in this study over 35 correspondent (See Table I).

Table I. Number of samples and questionnaire returns

| Remarks | Total | Percentage |
|---|---|---|
| Questionnaire distributed | 35 | 100% |
| Returned questionnaire (response rate) | 35 | 100% |
| Incomplete questionnaire | 0 | 0 |
| Questionnaire are returned and can be used | 35 | 100% |

### A. Convergent Validity
Convergent validity of the measurement model with reflexive indicators is assessed based on the correlation between item score / component score estimated with PLS Software. Individual reflexive measures are said to be high if they correlate more than 0.70 with the construct measured. The initial stage of research the development of a measurement scale of loading values of 0.5 to 0.6 was considered sufficient. In this research, a loading factor limit of 0.50 will be used.

Table II. Convergent Validity



### B. Discriminant Validity
Discriminant validity test is performed to determine the correlation between each indicator with all latent variables. All indicators are valid if the cross loading correlation value of all indicators used in forming latent variables is greater than the correlation with other latent variables (see Table III).

Table III. Discriminant Validity



### C. Average Variance Extracted (AVE)
The Average Variance Extracted (AVE) test is carried out to find out the value that indicates the magnitude of the indicator variance contained by the variable. All AVE values are declared valid if the AVE value ranges above 0.5 while the AVE value of each variable can be seen in the table IV:

Table IV. Average Variance Extracted

| Average Variance Extracted (AVE) | Average Variance Extracted (AVE) | Remarks |
|---|---|---|
| Budget Participation (X1) | 0.646 | Valid |
| Distributive Justice (X2) | 0.849 | Valid |
| Procedural Justice (X3) | 0.630 | Valid |
| Budget goal commitment (X4) | 0.831 | Valid |
| Managerial Performance (Y) | 0.585 | Valid |

### D. Composite Reliability and Cronbach's Alpha
Composite reliability test is performed to determine the value that indicates the extent to which a measuring instrument can be trusted to use. All variables are declared reliable if the composite reliability and Cronbach's alpha values are above 0.70 while the value of composite reliability and Cronbach's alpha of each variable can be seen in Table V.

Table V. Composite reliability

| Variable | Cronbach's Alpha | Composite Reliability | Status |
|---|---|---|---|
| Budget Participation (X1) | 0.858 | 0.899 | Reliable |
| Distributive Justice (X2) | 0.940 | 0.957 | Reliable |
| Procedural Justice (X3) | 0.913 | 0.930 | Reliable |
| Budget Goal Commitment (X4) | 0.900 | 0.937 | Reliable |
| Managerial Performance (Y) | 0.917 | 0.932 | Reliable |

The PLS Structural Model can be assessed by looking at the R square value of each endogenous variable as the predictive power of the structural model. The R square interpretation is the same as the R square interpretation in the usual regression analysis. R square value of 0.75; 0.50 and 0.25, it can be concluded that the model is strong, moderate and weak. In PLS analysis, the value of f square ($f_2$) shows the influence of each predictor variable on endogenous variables. The f square value can be seen as follows:

Table VI. PLS Model

| Variable | BP (X1) | KDJ (X2) | PJ (X3) | BGC (X4) | MP (Y) |
|---|---|---|---|---|---|
| Budget Participation (X1) | | 0.220 | 0.447 | 0.441 | |
| Distributive Justice (X2) | | | | | 0.374 |
| Procedural Justice (X3) | | | | | 0.003 |
| Budget Goal Commitment (X4) | | | | | 0.227 |
| Managerial Performance (Y) | | | | | |

PLS model estimation is done by Bootstrapping (resampling) method. In this study as many as 35 samples will be sampled to reach 500 samples. The following is a diagram of the PLS diagram after the method is estimated with the bootstrapping method (see Figure 3)



Figure 3. PLS model

Table VII. Path Coefficients

| | X2 | X3 | X4 | Y | Total Effect |
|---|---|---|---|---|---|
| X2 | | | | 0.645 | 0.35648 |
| X3 | | | | 0.050 | 0.1108 |
| X4 | | | | 0.394 | 0.21788 |
| X1 | 0.424 | 0.556 | 0.553 | 0.083 | |

Table VIII. T-statistic Calculation

| Variable | T Table | T Statistics (|O/STDEV|) | P Values | Status |
|---|---|---|---|---|
| (X2) -> (Y) | 2.042 | 3.075 | 0.002 | Significant |
| (X3) -> (Y) | 2.042 | 0.202 | 0.840 | No Significant |
| (X4) -> (Y) | 2.042 | 2.511 | 0.012 | Significant |
| (X1) -> (X2) | 2.042 | 2.067 | 0.039 | Significant |
| (X1) -> (X3) | 2.042 | 3.059 | 0.002 | Significant |
| (X1) -> (X4) | 2.042 | 4.123 | 0.000 | Significant |
| (X1) -> (Y) | 2.042 | 0.491 | 0.624 | No Significant |
| (X1) -> (X2) -> (Y) | | 1,487 | 0,138 | No Significant |
| (X1) -> (X3) -> (Y) | | 0,185 | 0,853 | No Significant |
| (X1) -> (X4) -> (Y) | | 2,027 | 0,043 | Significant |

The first hypothesis in this study is that budgetary participation influences distributive justice. The test results show that the first hypothesis can be accepted where the t value of the statistical effect of the variable budget participation on distributive justice is greater than t table, then Ho is rejected and it is concluded that budgetary participation influences distributive justice. This means that increasing budgetary participation involving managerial level employees and above will increase perceptions of distributive justice. The second hypothesis in this study is that budgetary participation influences procedural fairness. The test results show that the second hypothesis can be accepted where the t value of the statistical influence of budgetary participation variables on procedural fairness is greater than t table, then Ho is rejected and it is concluded that budgetary participation influences procedural fairness. The third hypothesis in this study is that budgetary participation influences the commitment of budget objectives. The test results show that the third hypothesis can be accepted where the value of t statistical influence of budget participation variables on commitment to budget goals is greater than t table, then Ho is rejected and it is concluded that budgetary participation influences the commitment of budget goals. The fourth hypothesis in this study is that distributive justice influences managerial performance. The fourth hypothesis testing results show that distributive justice has a significant positive effect on managerial performance. The fifth hypothesis in this study is that procedural fairness influences managerial performance. The fifth hypothesis testing results show that procedural fairness does not have a significant effect on managerial performance. The sixth hypothesis in this study is the commitment of budgetary objectives influences managerial performance. The results of the sixth hypothesis testing indicate that commitment to the goal has a significant influence on managerial performance. The seventh hypothesis in this study is that budgetary participation influences managerial performance. The results of testing the research hypothesis indicate that budgetary participation does not have a direct influence on managerial performance. The eighth hypothesis in this study is that budgetary

participation influences managerial performance with the distributive justice variable as an intervening variable. The test results show that the eighth hypothesis cannot be accepted. The ninth hypothesis in this study is that budgetary participation influences managerial performance with procedural fairness as an intervening variable. The test results show that the ninth hypothesis cannot be accepted. The tenth hypothesis in this study is that budgetary participation influences managerial performance with budgetary commitment as an intervening variable. The test results show that the tenth hypothesis can be accepted. This means that budget goal commitment is able to mediate the relationship between budgetary participation and managerial performance. Increased budgeting participation involving managers, will result in increased budgetary commitment, which in turn will lead to increased managerial performance.

## 4. CONCLUSIONS

Based on the results of research and discussion it can be concluded as follows the relationship between procedural justice and managerial performance does not have a significant influence, this can be said in essence managerial ranks and above see that this is not important because managerial ranks are more concerned with how they achieve the budget in their area of responsibility indirectly managerial ranks give priority things that are more substantial than formalities. It can also be said that the managerial ranks currently do not expect to be able to participate in the preparation of budgeting, and obtain procedural justice and distributive justice because with tenure and length of time in their current office for more than 10 years or 49% equivalent to this condition, it can be said that they are aware the current condition of the company, therefore they are not disappointed so that the managerial staff and above have high commitment. This is also supported by a positive direction between the relationships of budgetary participation to managerial performance from the results of path coefficients. To maintain the level of service of PT. Buana Centra Swakarsa, management in the future should always increase participation in every budgeting process that occurs at PT. Buana Centra Swakarsa, because according to the results of this study, budgeting participation can improve perceptions of distributive justice, procedural fairness and commitment to the budget objectives of the management ranks.

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