



THE INFLUENCE OF BUDGETARY PARTICIPATION ON ACADEMIC SERVICE WITH ORGANIZATIONAL STRUCTURE AND CULTURE AS MODERATORS

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Article Process:

Submitted:
August 23, 2023
Reviewed:
September 13, 2023
Revised:
September 20, 2023
Accepted:
September 23, 2023
Published:
October 31, 2023

Citation:

Pramudya, Y., Rusmana, O., & Sudibyo, Y. A. (2023). *The influence of budgetary participation on academic service with organizational structure and culture as moderators*. *Review of Applied Accounting Research*, 3(2), 34–44.

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e-ISSN : 2807-8969

ABSTRACT

The study investigates the impact of performance-based budget participation by academic service staff on academic service performance in Universitas Jenderal Soedirman (Unsoed), a Public Service Agency (BLU). It also examines whether organizational structure and culture moderate this relationship. Data of 37 respondents from 12 faculties and 1 postgraduate program were analyzed using regression methods. Results indicate that budget participation doesn't directly affect academic service performance significantly. However, organizational structure positively influences it, while organizational culture doesn't. Neither organizational structure nor culture act as moderators between budget participation and academic service performance. This research suggests that a performance-based budget participation approach may not always directly impact academic service performance. Effective organizational structure is crucial for improving performance, emphasizing the need for its development at Unsoed.

Keywords : Budget Participation, Academic Service Performance, Organizational Structure, Organizational Culture

ABSTRAK

Studi ini menyelidiki dampak partisipasi anggaran berbasis kinerja oleh staf layanan akademik terhadap kinerja layanan akademik di Universitas Jenderal Soedirman (Unsoed), sebuah Badan Layanan Umum (BLU). Hal ini juga menguji apakah struktur organisasi dan budaya memoderasi hubungan ini. Data 37 responden dari 12 fakultas dan 1 program pascasarjana dianalisis menggunakan metode regresi. Hasil penelitian menunjukkan bahwa partisipasi anggaran tidak berpengaruh langsung terhadap kinerja pelayanan akademik secara signifikan. Namun struktur organisasi berpengaruh positif, sedangkan budaya organisasi tidak. Baik struktur organisasi maupun budaya tidak berperan sebagai moderator antara partisipasi anggaran dan kinerja layanan akademik. Penelitian ini menunjukkan bahwa pendekatan partisipasi anggaran berbasis kinerja tidak selalu berdampak langsung terhadap kinerja layanan akademik. Struktur organisasi yang efektif sangat penting untuk meningkatkan kinerja, menekankan perlunya pengembangannya di Unsoed.

Kata Kunci: Partisipasi Anggaran, Kinerja Pelayanan Akademik, Struktur Organisasi, Budaya Organisasi

INTRODUCTION

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Budgeting is a structured plan to achieve an organization's goals in terms of currency (Putri, 2014). Its function is to drive the achievement of organizational objectives and provide a financial overview, including income, expenses, and planned activities (Khusuma, 2016). In government agencies in the form of Public Service Agencies (BLU), Budget Business Plans (RBA) are regulated by the Government Regulation of the Republic of Indonesia Number 23 of 2005. RBA contains business planning, including the form of activities and performance targets expected from the planning activities. The budgeting process is based on estimated income expected from the public. The hope is that the RBA, when completed, can enhance flexibility, efficiency, accountability, and transparency within the unit in managing the budget.

Budgets serve as planning and control tools that play a vital role in management control systems. By using budgets, managers can efficiently and effectively manage organizational activities. As a planning tool, budgets encompass a series of targets that department managers within a company must achieve, making them crucial for the overall management process (Ridwan & Putra, 2016).

In the competitive business world, companies face the urgent need for performance improvement. A commonly discussed method to achieve this is through managerial participation in budgeting, involving collaboration between top-level and lower-level managers in resource allocation. This can significantly impact overall managerial performance. Participation in budgeting is a collaborative process in which two or more groups work together to make decisions that will affect the sustainability of their business in the future (Adrianto, Y, 2008). According to Poerwati (2001), participation in the budgeting process is a managerial method often seen as having the potential to improve managerial performance.

The significance of budgeting participation is rooted in the idea that when an organization's objectives are developed participatively and accepted by all involved parties, employees become aware of their responsibilities and feel accountable for their execution. Involvement in the budgeting process is expected to have a positive impact on performance achievement because employees feel they have a crucial role in achieving jointly agreed-upon objectives (Wulandari & Riharjo, 2016).

Budgeting methods that focus on motivating employees to achieve company goals are referred to as the participatory budgeting approach. The higher the level of budgetary participation, the higher the motivation of employees. This study aims to examine the effect of budgetary participation on managerial performance. This is crucial because understanding the extent to which budgetary participation affects managerial performance allows companies to optimize the budgetary participation approach for enhancing managerial performance in the organization (Pramesthiningtyas, 2011).

Research on budgetary participation related to organizational performance has been conducted extensively, but the results have been contradictory. Susilowati & Rohwiyati (2020) found that budget absorption and organizational structure significantly affect managerial performance. Organizational structure also serves as a moderating predictor for both factors. Yunita (2010) found that budgetary participation directly affects managerial performance and indirectly affects it through budget sufficiency and organizational commitment. Wulandari (2011) introduced job satisfaction and organizational commitment as moderating variables, both strengthening the relationship between budgetary participation

and organizational performance. Widanarta et al., (2003) used organizational culture and locus of control as reinforcing variables, finding a positive relationship between budget development participation and managerial performance, with organizational culture and locus of control serving as effective moderating variables.

Grediani (2012) explained that budgetary participation has a positive relationship with managerial performance, but organizational structure as a moderator has a significant negative impact. Djasuli (2006) found that managerial performance was influenced by budgetary participation, but organizational structure and culture as moderators had a negative impact on the relationship between budgetary participation and managerial performance. Ermawati (2017) concluded that budgetary participation and work motivation do not affect organizational performance, meaning that work motivation cannot moderate the influence of budgetary participation on managerial performance. Other studies, such as Pramesthiningtyas (2011), Poerwati (2001), and Yunita (2001), found no significant impact of budgetary participation on managerial performance.

The aim of this research is to examine the influence of budgetary participation on managerial performance in the context of academic services. This research is important because understanding the impact of budgetary participation on academic performance allows decision-makers in organizations to use the budgetary participation approach optimally for enhancing academic performance in the organization. Similar to previous studies, this research also involves two moderating variables: organizational structure and organizational culture. This research was conducted at Jenderal Soedirman University, one of the public sector organizations.

LITERATURE REVIEW

Budgetary Participation

Brownell & McInnes (1986) observed that budgetary participation is a way in which individuals can influence the planning and execution of budgets through their active involvement and roles in the decision-making process. Anthony (1965) stated that budgetary participation is the process involving managers and employees in the preparation of a company's budget. In this process, managers seek input from employees on the budget to be prepared and provide opportunities for employees to influence the budget that has been prepared. By providing employees with the opportunity to participate in budget preparation, companies can achieve their goals more effectively.

Academic Service Performance

Academic service performance is a university's ability to provide academic services that meet the expectations and needs of students. Good academic service performance encompasses various factors, such as teaching quality, ease of access to information, resource availability, campus security, and student support. Azan et al. (2015) stated that the quality of academic services in universities involves providing services that meet or exceed the expectations of each student as a customer in the university, including effective learning.

The government has set standards in the field of education that must be met by educational institutions in Indonesia through the Minister of Education and Culture Regulation of the Republic of Indonesia Number 3 of 2020 concerning National Higher Education Standards. There are 8 standards outlined, including:

- a. Graduate Competency Standards: Encompassing the skills that students must possess after completing education at each level. This standard ensures that graduates from

- each level of education have competencies that match the needs of the job market and society.
- b. Learning Content Standards: Covering the content and competencies that students must master at each level of education. This standard ensures that the subjects taught by higher education institutions align with the national curriculum.
 - c. Process Standards: Encompassing how instructors teach and the teaching methods used to achieve educational goals. This standard ensures that the teaching processes at higher education institutions adhere to good educational principles.
 - d. Assessment Standards: Covering the methods of measuring and assessing students' abilities. This standard ensures that assessments conducted at higher education institutions are accurate and fair.
 - e. Educator and Education Personnel Standards: Covering the qualifications, competencies, and duties of educators and education personnel. This standard ensures that educators and education personnel have qualifications and competencies that match their roles and responsibilities.
 - f. Facilities and Infrastructure Standards: Covering the facilities and learning environments that higher education institutions must have. This standard ensures that higher education institutions have adequate facilities and learning environments to support the learning process.
 - g. Management Standards: Covering effective and efficient university management practices. This standard ensures that universities are operated professionally and transparently in terms of financial management, human resources, and learning programs.
 - h. Funding Standards: Covering the management and allocation of funds for education. This standard ensures that education funding is allocated fairly and transparently to support other standards' fulfillment.

Organizational Structure

According to Weber (1978), organizational structure should be based on principles of rationality, efficiency, and control. An effective organization must have a clear and systematic structure, as well as firm rules that are consistently followed. The most effective organizational structure is a formal one based on principles of rationality, efficiency, and control. Furthermore, Weber emphasized the importance of separating authority from ownership within an organization, establishing clear and consistent rules and procedures to maintain efficiency and control.

Tangkilian (2005) explained that organizational structure is the formal framework used by an organization to facilitate the management and coordination of its activities. Organizational structure consists of three essential elements:

- a. Leadership and decision-making, including the leader's role in making important strategic and tactical decisions for the organization.
- b. Organizational units and departments, including the division of tasks and responsibilities among various working units within the organization.
- c. Coordination and control, including the methods used to ensure that each working unit within the organization works together effectively and efficiently to achieve organizational goals.

Organizational Culture

According to Schein (1985), organizational culture is the fundamental patterns of thought, feelings, and actions shared by members of an organization that distinguish one organization from another. Organizational culture results from collective learning and the organization's evolution over time. Organizational culture has a significant influence on organizational behavior and performance. Schein emphasized that organizational leaders should understand and manage organizational culture effectively, especially in situations of organizational change or transformation. Schein also highlighted the importance of sustaining organizational culture and how organizations can maintain and develop a positive culture while changing aspects that do not align with organizational goals. Therefore, organizational leaders play a crucial role in shaping and managing a good organizational culture.

Arianty (2015) explained that organizational culture is a pattern of behavior developed by the management of an organization in response to challenges from the external and internal environments. This behavior pattern has been tested and proven effective, so it is taught and passed on to new members of the organization. Organizational culture shapes how members of the organization think, feel, and perceive various aspects of the work environment and the organization itself.

Research indicating that budgetary participation has a positive effect on organizational performance includes studies by Yanida et al. (2013), Andriyani & Putri (2019), Susilowati & Rohwiyati (2020), Hidayat (2014), and many others. On the other hand, studies showing negative results include those by Pramesthiningtyas (2011), Poerwati (2001), Grediani (2012), Djasuli (2006), and many more.

Although budgetary participation is generally considered a positive management practice, negative results, as mentioned above, indicate that budgetary participation does not always have a positive effect on organizational performance. Therefore, a careful and proper evaluation is needed to ensure that budgetary participation is conducted correctly and effectively, thereby maximizing its benefits for the organization and service performance. Based on the differences in results from various researchers, the researcher proposes the following hypotheses:

H1: Budgetary Participation Has a Positive Effect on Academic Service Performance

The contingency approach to the relationship between budgetary participation and performance focuses on identifying situational factors that can influence this relationship. The contingency approach can help organizations optimize the relationship between budgetary participation and performance by considering relevant situational factors in the organizational context. Organizational structure can moderate the impact of budgetary participation on performance. Organizational structure includes elements such as tasks, authority, and communication channels used by the organization to direct its activities and resources.

Wibowo & Handayani (2017) showed that a more decentralized organizational structure can strengthen the relationship between budgetary participation and organizational performance. Yunita (2001) demonstrated that a complex organizational structure can reduce the influence of budgetary participation on organizational performance. According to Ningrum & Budiarti (2020), one crucial element of organizational structure is leadership style, and if applied well and non-authoritarian, it can enhance employee performance as employees feel comfortable

in their work. Reflecting on this, the researcher proposes organizational structure to be examined as a moderating variable in the research object, resulting in the following hypothesis:

39 H2: Organizational Structure Has a Positive Effect on the Relationship Between Budgetary Participation and Service Performance

Hapsari & Widyastuti (2017) showed that organizational culture can moderate organizational performance. This research demonstrated that organizations with good and clear work cultures tend to have a more positive influence on organizational performance. Arifin (2020) also showed that organizational culture can moderate the relationship between budgetary participation and organizational performance. Organizational culture refers to the norms, values, and beliefs adopted and practiced by an organization. If the organizational culture encourages participation and openness, then budgetary participation can positively contribute to organizational performance. Based on various research results, the researcher proposes organizational culture to be examined as a moderating variable in the research object, resulting in the following hypothesis:

H3: Organizational Culture Has a Positive Effect on the Relationship Between Budgetary Participation and Service Performance

METHODS

The population to be used in this study consists of employees in Universitas Jenderal Soedirman, while the research analysis unit is academic staff involved in academic services in Universitas Jenderal Soedirman. Universitas Jenderal Soedirman has a total of 23 units, including faculties, bureaus, hospitals, and institutions. However, those directly related to academic services are the faculty units, totaling 12 units, and one postgraduate program. The research will be conducted in-depth up to the department and study program levels in these 13 units, totaling 85 study programs. Out of the 85 active study programs at Universitas Jenderal Soedirman, 35 of them are accredited A, 28 programs are accredited B, 11 programs are accredited Excellent, and 6 programs are accredited Very Good.

The sample employees will be selected using purposive sampling method. The selected sample will meet certain criteria, including: being academic staff, working at faculty units at the faculty, department, or study program levels; being coordinators, sub-coordinators, or staff members; and having job responsibilities related to academic services.

The data source to be used in this study is primary data from questionnaires containing respondents' answers to questions in four research instruments. These four instruments include budgetary participation, academic service performance, organizational structure, and organizational culture. Through these questionnaires, data will be obtained that describe the respondents' attitudes and the level of their involvement in the budgeting process. The type of data in this study is subjective data, which includes opinions, attitudes, experiences, and characteristics of the respondents who are the subjects of the study.

After the questionnaire results are collected, the next process involves data analysis and processing, followed by data testing. The first step is to test the validity and reliability to determine whether the points in the questionnaire are valid and reliable. Then, tests for normality, multicollinearity, and heteroskedasticity are conducted. Data analysis in this

study is performed using linear regression analysis and Moderated Regression Analysis (MRA) with the assistance of the SPSS program. Regression Models are:

- a. $Y = a + \beta_0 + \beta_1 X_1 + e$
- b. $Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 [(X_1 * X_2)] + e$
- c. $Y = a + \beta_1 X_1 + \beta_2 X_3 + \beta_3 [(X_1 * X_3)] + e$

Where :

Y: Academic Service Performance

X1: Budgetary Participation

X2: Organizational Structure

X3: Organizational Culture

X1 * X2: Interaction Between Budgetary Participation and Organizational Structure

X1 * X3: Interaction Between Budgetary Participation and Organizational Culture

a: Constant

β_1 - β_3 : Multiple Regression Coefficients

e: Standard Error

RESULTS

In the validity test, there is a significant correlation at the 0.05 level between the indicators or items for the variables of budgetary participation, organizational structure, organizational culture, and academic performance. Therefore, all questions for these variables are considered valid for the first indicator. Next, the second indicator, which is the correlation coefficient present in the R table, is 0.325 for 37 respondents. The correlation coefficient results for all questions are above 0.325. So, it can be concluded that each indicator/item in this research variable is valid.

The results of the reliability test obtained Cronbach's Alpha values for the budgetary participation variable (0.955), academic performance (0.868), organizational structure (0.842), and organizational culture (0.796), all greater than 0.60. This means that all variables in this study can be considered reliable as they meet the established criteria. Thus, it can be concluded that based on the reliability test results using the Cronbach's Alpha statistical method, the variables in this study are considered reliable or have adequate internal consistency.

The results of the multicollinearity test that has been conducted show that no independent variable exhibits a tolerance value less than 0.1. Additionally, the calculation results of the VIF also do not indicate any independent variable with a VIF value greater than 10. Therefore, it can be concluded that there is no indication of multicollinearity among the independent variables in the regression model. The results of the Durbin-Watson autocorrelation test indicate that the Durbin-Watson values in each model fall within the range of -2 to +2. Thus, it can be concluded that there is no significant autocorrelation problem in this regression test. Based on the heteroskedasticity test, it can be concluded that there is no heteroskedasticity in the regression model for the three variables tested using the Glejser test, as each significance value, 0.861 for X1, 0.206 for X2, and 0.501 for X3, is above the 5% threshold. Furthermore, the normality test results yielded a significant Kolmogorov-Smirnov regression equation value above 0.05. This means that the regression model satisfies the assumption of normality.

Table 1. Hypothesis 1 Regression Test Results

Variable	Coeff Regression		t	Sig.
	B	Std. Error		
Budgetary Participation (X1) to Academic Service Performance (Y)	0.117	0.102	1.142	0.261

Source: Processed Primary Data, 2023

The test results show that the regression coefficient value is 0.117 and the significance level is $p=0.261$ ($p>0.05$). Thus, the results of this study reject hypothesis 1, which means that participation in budget preparation does not have a positive effect on academic service performance.

Table 2. Hypothesis 2 Regression Test Results

Variable	Coeff Regression		t	Sig.
	B	Std. Error		
Budgetary Participation (X1) to Academic Service Performance (Y)	0.479	0.472	1.015	0.317
Organizational Structure (X2) to Academic Service Performance (Y)	1.079	0.377	2.861	0.007
Organizational Structure Moderation (X2)	-0.020	0.019	-1.047	0.303

Source: Processed Primary Data, 2023

Looking at the regression results of the organizational structure variable, which was hypothesized as a moderator, the test results show that the regression coefficient has a value of -0.02, with a significance level of $p=0.303$ ($p>0.05$). Therefore, the results of this study reject hypothesis 2, indicating that organizational structure cannot moderate the influence of participation in budgeting on academic service performance. Furthermore, if we look at it partially, the organizational structure variable has a positive and significant relationship with academic service performance, as evidenced by a regression coefficient of 1.079 and a significance level of $p=0.007$ ($p<0.05$).

Table 3. Hypothesis 3 Regression Test Results

Variable	Coeff Regression		t	Sig.
	B	Std. Error		
Budgetary Participation (X1) to Academic Service Performance (Y)	-0.218	0.655	-0.332	0.742
Organizational Culture (X3) to Academic Service Performance (Y)	-0.199	0.583	-0.342	0.735
Organizational Culture Moderation (X3)	0.012	0.025	0.481	0.634

Source: Processed Primary Data, 2023

The test results of the organizational culture variable, hypothesized as a moderator, show that the regression coefficient has a value of 0.012, with a significance level of $p=0.634$ ($p>0.05$). Therefore, the results of this study reject hypothesis 3, indicating that organizational culture cannot moderate the influence of participation in budgeting on academic service performance.

DISCUSSION & CONCLUSION

The first regression result reveals that budgetary participation by academic staff does not have a significant impact on academic performance in the public sector BLU UNSOED organization. This finding indicates that although budgetary participation by academic staff can be an important factor in some organizational contexts, such as financial management, it does not significantly affect academic performance in BLU UNSOED. This study provides results consistent with the research of Pramesthiningtyas (2011), Poerwati (2001), Raharja (2010), Grediani (2012), and Djasuli (2006).

The second regression result indicates that in this model, organizational structure has a significant influence on academic performance, while its moderating interaction does not have a significant impact. This means that a good organizational structure can improve academic performance directly without depending on the level of budgetary participation by academic staff. This is consistent with several previous studies, including Wibowo & Handayani (2017), Yunita (2001), and Medhayanti & Suardana (2015).

The third regression result shows that budgetary participation, organizational culture, and their moderating interaction do not have a significant influence on predicting academic performance. This is not in line with the research by Riyadi (2011), Hapsari & Widyastuti (2017), and Arifin (2020).

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