

Participation in Budgeting and Motivation on Employee Performance

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ARTICLE DETAILS	ABSTRACT
<p>Article History Received: 04/01/2022 Accepted: 25/01/2022 Published Online: 31/01/2022</p>	<p>The purpose of this study was to determine and analyze the effect of participation in budgeting and motivation on employee performance at Weda Hospital, Central Halmahera. The population in this study were all employees who worked at Weda Hospital, Central Halmahera, amounting to 72 people. To determine the sample in this study, the study used non-probability sampling, with a convenience sampling technique. The data used in this study is primary data collected by distributing questionnaires to all respondents. This study uses quantitative analysis using a simple linear regression model, namely by performing the t-test and F-test. The process of processing and calculating data using the SPSS application. The results showed that the participation variable in budgeting had a positive effect on employee performance at Weda Hospital, Central Halmahera. This means that if participation in budgeting increases, it will increase employee performance. While the motivation variable has a negative effect on employee performance. This means that if motivation increases, employee performance will decrease, this means that employees feel that giving motivation at Weda Halmahera Hospital cannot provide encouragement or enthusiasm for their workers.</p>
<p>Keywords Participation; Budgeting; Motivation; Performance.</p>	

1. Introduction

Competition in today's increasingly fierce business world requires companies to be able to operate as effectively and efficiently as possible. In order to run or operate a large and complex organization efficiently, management will need various information needed in connection with the company's operating activities. Management control is part of a continuous cycle of events. Control is also the last activity after reaching a new level (Silitonga, 2016).

Research on budgeting and its effectiveness in improving performance is an important topic, because the budget is the main tool for controlling every company (Martini, 2014). In addition to being a control tool, the budget can be used as a tool to measure the performance of each manager. The budget can also be a tool to motivate the performance of organizational members, the budget as a tool that can be used by superiors to align, coordinate and motivate subordinates, and a tool to delegate superior authority to subordinates (Supomo, 1998; Syamiya, 2017).

Apart from this, in a broader sense, the budget also functions as a tool for managing people in the organization. Thus, budgeting becomes complex because it will have an impact on the functional or dysfunctional attitudes and behaviors of organizational members that it causes. To avoid dysfunctional budget behavior within the organization, it is necessary to involve management at lower levels in the budgeting process (Pratama et al., 2017). Subordinates who are involved in budgeting will have responsibilities and moral consequences as well as knowledge about the efforts to be made to improve performance in accordance with what has been targeted (Syamiya, 2017).

According to (Kaplan, 1988; Horngren et al., 2000; Kholmi, 2019) states that the management accounting system provides employee performance information as a consideration for company decision-making, thereby enabling employees to achieve short-term and long-term company goals. Budgets can be used to motivate employees to improve behavior and attitudes. Employees must provide recommendations, revise budget figures as necessary and approve or disapprove of key items. Employee input is needed because they really understand the operation (Siegel, 2001; Zainir & Jamaluddin, 2017).

Radianto (2021) states that the budget is prepared to help management communicate organizational goals to all managers in the organizational units below. To coordinate activities and to evaluate the performance of managers, budgeting should not only be carried out by top managers but must be supported by the active participation of middle and lower level managers according to their respective competencies. This is known as participatory budgeting. Participatory budgeting does not mean that each management can choose freely what to aim for in his budget, but participatory budgeting means that the manager of each responsibility center has the opportunity to explain and give reasons for his proposed budget. The involvement of lower-level managers in budgeting will increase morale and lead to enormous initiative at all levels of management. Participation also increases a sense of togetherness which will tend to increase cooperation in achieving the goals to be achieved. Thus, more detailed information will be obtained to determine budget targets by increasing the accuracy of data and information in the budget preparation process.

According to (Siegel & Helene, 1989; Budiman et al., 2014) that employees who participate in budget preparation are also responsible for implementing the budget so that employees will try to improve their performance. In order to improve employee performance, another thing that needs to be considered is the motivational factor according to (Jatmiko, 2015). In this case, motivation plays an important role in increasing employee morale in carrying out their duties.

Motivation according to (Siagian, 2001; Jamil, 2016) is the whole process of giving work motives to subordinates in such a way that they want to work sincerely for the creation of organizational goals effectively and efficiently. Motivation is basically a process to influence someone to want to do something to achieve the desired goal. Motivation or encouragement to work is very important for the company, the motivation for employees to work together will support the achievement of company goals (Martini, 2014). With motivation means that it has provided opportunities for employees to develop their abilities. In relation to performance, motivation has an important role in increasing employee work productivity, if an employee is motivated, he will always have a high work passion which will later affect his work performance. By providing proper and good motivation to employees, this can change employee behavior to carry out a job given to him with high morale so that company goals can be achieved (Ardian, 2019).

The results of previous research indicate that employee participation in budgeting and motivation will affect employee performance, as research has been conducted by (Martini, 2014). The results of his research indicate that there is a positive influence between the variables of employee participation in budgeting and motivation on employee performance. Based on the results of research that has been done previously, researchers are interested in reviewing several variables in a slightly different way from previous research, namely there are two independent variables combined with one dependent variable (dependent) in this case will be studied about the extent of the influence of employee participation in budgeting and motivation will affect the performance of RUSD Weda Central Halmahera employees, where in this study participation in budgeting and motivation as independent variables (independent) and employee performance as the dependent variable (dependent). Based on this background, this study aims to determine whether the variables of employee participation in budgeting and motivation can improve employee performance.

2. Literature Review

Participation is defined as the level of involvement of managers in budget preparation and the magnitude of the manager's influence on the budget goals of the organizational unit that is his responsibility (Fazli & Muslim, 2006; Amril, 2014). A more detailed definition of participation is given (Brownell, 1982; Dianthi & Wirakusuma, 2017) which is a process in which individuals are involved and have influence over the preparation of budget targets, whose performance will be evaluated, and may be rewarded on the basis of achieving their budget targets. . According to (Darlis, 2002; Seth, 2016), one of the benefits of successful participation is that participants become emotionally involved and not just a task in their work. Participants can increase morale and encourage greater initiative at all levels of management. Participation also increases cooperation among group members in goal setting.

One of the benefits of successful participation is that participants become emotionally involved and not just a task in their work (Seth, 2016). Participants can increase morale and encourage greater initiative at all levels of management. Participation also increases cooperation among group members in goal setting. According to (Setyaningtyas, 2018), organizational goals that are assisted by these people will then be seen as goals that are in line with their personal goals. This process is known as goal internalization. Lack of internalization of goals can lead to conflicts between individual personal goals and employee-related goals. Because personal goals and needs usually dominate organizational goals, and when there is a high degree of group cohesion, the requirement for maximum efficiency in goal attainment is met.

In addition, (Darlis, 2002; Apriliani, 2017) also revealed that participation has a positive impact on employee behavior, increasing the quantity and quality of production and increasing cooperation among managers. However, the form of involvement of subordinates/budget implementers here can vary, not from one organization to another. There is no uniform view of who should participate, how deeply they are involved in decision making (Siegel & Helene, 1989; Retnaningtyas, 2016). Organizations must decide for themselves the limits on participation that they will apply. According to Siegel and Marconi (1989), the application of participation and budgeting provides many benefits, including: 1. Participants (people involved in the budgeting process) become ego-involved, not only task-involved in their work. 2. Participation will increase the feeling of togetherness in the group, which in turn will increase the cooperation of group members in implementing the goals. 3. Participation can reduce the feeling of pressure due to the budget. 4. Participation can reduce the sense of inequality in the allocation of resources among organizational parts.

According to (Munawir, 1995; Sawitri, 2014), the budget is a company's short-term plan (usually one year) to implement part of the long-term plan that contains strategic steps to realize certain objective strategies and the estimated resources needed. Budgets assist managers in planning activities and overseeing operating performance. Participatory budgeting will improve the performance of managers. This is based on the premise that when a goal or standard that is designed in a participatory manner is approved, employees will internalize the goals or standards set, and employees also have a personal sense of responsibility to achieve them because they are involved in its preparation (Kurnia, 1975; Kristianasari, 2007). 2016). The higher the level of involvement of managers in the budgeting process, the more performance will improve (Agusti, 2012).

The budget function in a company is a tool to assist management in carrying out activities, planning, coordinating, monitoring functions, and also as a work guide in running the company for the stated goals. Arwani (2016) reveals that the budget function consists of: 1. The planning function is one of the management functions and this function is the basis for the implementation of other management functions. 2. The supervisory function is carried out to evaluate work performance and take corrective action if deemed necessary. 3. Coordination

function, demands the alignment of work actions of each individual or part of the company to achieve goals. Thus, it can be said that to create coordination, good planning is needed, which can show the alignment of plans between one part and another. 4. The budget is a work plan that is systematically prepared and expressed in monetary units. Usually the preparation of a budget based on past experience and estimates in the future can be used as a work guide for every part of the company to carry out its activities.

Robbins (2010) defines motivation as a process that describes the intensity, direction and persistence of efforts to achieve a goal. Meanwhile (Siagian, 2002; Jamil, 2016) put forward the definition of motivation as a driving force for someone to contribute as much as possible to the success of the organization in achieving its goals. With the understanding that achieving organizational goals means achieving the personal goals of the members of the organization concerned. Based on this understanding, motivation is an employee's response to a number of statements regarding the overall effort that arises from within the employee so that the drive to work grows and the goals desired by the employee are achieved.

A very well-known theory of motivation is the theory of needs proposed by Abraham Maslow in 1954. According to Maslow (Hariyanto, 2018), every human being consists of five needs, namely: physiological needs, security, social, esteem, and self-actualization. . 1. Physiological needs, namely the need to eat, drink, physical protection, breathe, sexual. This need is the lowest level need or also known as the most basic need. 2. The need for security, namely the need for protection from threats, dangers, conflicts, and the environment. 3. Social needs, namely the need to be accepted by the group, affiliation, interact and the need to love and be loved. 4. The need for self-esteem, namely the need to be respected, and appreciated by others. 5. The need for self-actualization, namely the need to use abilities, skills, and potential.

Performance according to (Amril, 2014; Emerole & Friday, 2017; Otoo, 2016) is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in order to achieve organizational goals. Meanwhile, according to Mangkunegara (2006), performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Performance is often thought of as the achievement of tasks, where the term task itself comes from the thought of activities needed by workers because employee performance is an action taken by employees in carrying out the work carried out by the company (Budiman et al., 2014).

The formal control system for performance measures includes financial and non-financial measures (Fisher, 1995; Junita et al., 2018). In the last few decades, managers and professional accountants have begun to recognize the need for additional economic information generated by the accounting system as an effort to evaluate performance. Therefore, economic information can be added, namely not only reporting financial data, but also non-financial data related to the decision-making process. Based on this condition, it is natural that accounting should include behavioral dimensions of various parties related to the information generated by the accounting system (Ikhsan & Ishak, 2005).

Performance measurement in a company occurs in planning and control activities, but the process requires leadership direction and motivation, in this case managers to employees. Referring to the contingency theory, there are three approaches that management can use to control (Bedford, 1994; Hapsari & Prastiwi, 2011), namely: 1. The traditional approach is an approach that emphasizes organizing, planning, and controlling. 2. The systems approach is an approach that emphasizes the use of groups of people for decision making and problem solving. 3. Behavioral approach is an approach that emphasizes motivation, prediction, and control of humans.

There are many ways to improve employee performance, one of which is to involve employees in the budgeting process. With employee participation in budgeting, it can have a

positive impact on employee behavior because they are emotionally involved. Budget participation can increase morale and encourage employee initiative to achieve the targets and outputs that have been set. If an employee participates actively and is involved in budgeting, it becomes an opportunity for an employee to solve problems encountered in the work environment (Budiman et al., 2014). The budgeting process is the result of a joint decision that has been agreed upon by each individual involved. So that employees become more enthusiastic in carrying out their duties because the work carried out is in accordance with their duties and position in the company. This research is also supported by the research of Sinuraya (2009), which in his research concludes that budgetary participation and organizational commitment have a significant influence on job satisfaction. However, budgeting participation and organizational commitment do not have a significant effect on employee performance. In contrast to the research of Hazmi (2014) which concludes that budgetary participation and organizational commitment do not significantly have a positive effect on the performance of the apparatus and the interaction of budget participation and JRI has a significant positive effect on managerial performance. Another factor that can improve employee performance is motivation where employees who have high motivation at work will show good performance.

3. Research Method and Materials

This type of research is descriptive quantitative. In this study, the research method used is the survey method, based on the consideration that this method is considered very relevant to the research material, the relevance of the title and the research method to obtain objective data in order to find out and solve existing problems. The population in this study were all employees who worked at Weda Hospital, Central Halmahera, amounting to 72 people. To determine the sample in this study, the study used non-probability sampling, with a convenience sampling technique. This method selects samples from population elements (people/events) whose data is easy for researchers to obtain (Sugiyono, 2015). In this study, the sample used was the employees of Weda Hospital, Central Halmahera, especially the directors of middle management, lower management, and other employees involved in the process, totaling 30 people.

The data used in this study is primary data collected by distributing questionnaires to all respondents filled with several statements with five answer options that will be given a weighted score such as answers (Strongly Agree = 5, Agree = 4, Neutral = 3 Disagree = 2, Strongly Disagree=1). The data that has been collected will be analyzed through three stages of testing. The first stage is the research instrument test which consists of (validity test, reliability test). The second stage is the classical assumption test consisting of (normality test, multicollinearity test, heteroscedasticity test). The third stage is to test all the hypotheses proposed in this study and will be proven through the coefficient of determination test, partial test (t test) and simultaneous test (f test).

4. Results and Discussion

The data in this study were collected through a questionnaire that was delivered directly to the Weda Hospital, Central Halmahera. Of the 30 returned questionnaires, all the questionnaires that were distributed could be included in the next test. Furthermore, based on the results of the questionnaire received, it can be seen the characteristics of the respondents, which are presented in table 2.

Table 2 shows that most of the managers, employees at Weda Hospital Central Halmahera are female (56.7%), while the remaining 43.3% are managers, male employees. Based on education level, employees at Weda Hospital Central Halmahera have a Strata 1 education level, which is 19 people or 63.33%, then Diploma as many as 11 people or 36.67%, and the lowest is Strata 2 education, which is 0 people or 0.0% , educated at the SMA/SMK level as many as 0 people or 0.0%. This shows that the majority of managers, employees of Weda

Hospital Central Halmahera have education level at Strata 1 level, then based on years of service, employees at Weda Hospital Central Halmahera have work experience of more than 5-7 years, namely as many as 13 people or 43.3%, then 12 people or 40.0% with less than 5 years of experience, 4 people or 13.3% with 7-10 years of experience, and only 3.3% with more than 10 years of work experience.

The first step is to test the research data instrument which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (legitimate). The validity test was carried out by correlating the score of each item with the total score for each construct. The correlation technique used is Pearson's product moment correlation with two-tailed test.

From the results of the validity test as presented in table 3, it shows that all items are declared valid because the calculated r value is greater than r table (0.361) at a significance level of 5%. The results show that all statement items are valid and then the reliability test is carried out on valid items. And the results of the reliability test show that all the reliability coefficient values (r_{count}) are greater than 0.6, then all statement items are declared reliable. This means that all statements in the questionnaire are reliable (reliable).

The second stage is the classical assumption test which consists of a normality test. Normality test is used to determine whether the data has a normal distribution. To test the normality of the data in this study, the Kolmogorov-Smirnov test was used. Then to accept or reject the hypothesis by comparing the p -value with a significance level (α) of 0.05. If the p -value > 0.05 , then the data is normally distributed. The results of the Kolmogorov-Smirnov normality test can be seen in table 4.

From the calculation results of the Kolmogorov-Smirnov test, it can be seen that the p -value of the unstandardized residual is greater than ($p > 0.05$), so that the overall data is declared to have a distribution normal or have a normal distribution of data. Furthermore, the heteroscedasticity test is used to determine whether in the regression model there is an inequality from one residual to another observation. If this assumption is not met, then heteroscedasticity occurs. The results of the heteroscedasticity test can be seen in table 5.

The non-multicollinearity test is used to determine whether there is a correlation between one independent variable and another. The results of the multicollinearity test can be seen from the magnitude of the Tolerance Value and Variance Inflation Factor (VIF), which are presented in table 6. The

calculation results show that all independent variables have a tolerance of more than 0.1 (> 0.1) and all independent variables have a value VIF is less than 10, it means that there is no multicollinearity symptom in the regression model.

The third stage is partial hypothesis testing (t test). This test is used to determine whether the existing evidence is adequate or not with a confidence level of 0.05, so the conclusion is drawn if the influence of the independent variable on the dependent variable individually at a level of 0.05 means that the hypothesis is accepted, and if it is greater than 0.05 means the hypothesis is rejected. if it is greater than 0.05, it means that the hypothesis is rejected.

Based on the simple linear regression calculations shown in table 8, the regression line equations for hypotheses 1 and 2 are as follows:

$$Y = 9.912 + 0.617X_1 - 0.086X_2$$

Based on the regression equation, it can be seen that the constant value is 9,912. This shows that if the independent variable is considered zero, then the change in employee performance is 9,912 units. The X_1 regression coefficient of 3.687 states that each increase in Budgeting Participation by 1 unit will increase Employee Performance by 3,687 units. This means that the direction of the model is positive. The results of the tests that have been carried out show that the sig value of 0.001 is smaller than the 0.05 confidence level, and the t-count value of 3.687 is greater than the t-table value of 2.051, which means that the participation variable in budgeting has a positive effect on employee performance variables. Thus H_1 is accepted. While the value of the X_2 regression coefficient is -0.568, stating that every decrease in motivation of 1 unit will decrease employee performance by -0.568 units. This means that the direction of the model is negative. The sig value of 0.575 is greater than the 0.05 confidence level, and the t-value -0.568 is smaller than the t-table 2.051 which means that the motivation

variable has no positive effect on the employee performance variable. In other words, H2 is rejected.

Furthermore, the significance test of the regression model or called the F test (Anova test), is used to see whether the regression equation model used to see the independent variables simultaneously has an effect on the dependent variable. The level of confidence set in this F test is 0.05. The basis for decision making if the value of sig is less than 0.05, then this hypothesis test is accepted and if it is greater than 0.05, then this hypothesis is rejected.

Based on the test results in table 9, it can be seen that the value of sig. of 0.004. This value is smaller than the 0.05 confidence level, and the calculated f value of 6.805 is greater than f table 3.32 which means that the two variables, namely the participation variable in budgeting (X1) and the motivation variable (X2) together (simultaneously)) has an effect on employee performance variable (Y). Thus, H3 is accepted.

To find out how much quality the multiple regression model is formed, it can be seen through the value of the coefficient of determination (R square) which is 0.335 in table 10, this value explains that 33.5% of the employee performance variable (Y) is influenced by the participation variable in budgeting. (X1) and motivation variable (X2) while the remaining 66.5% can be predicted by other factors not included in this study. Thus, it can be concluded that the regression model is strong enough as a good predictive model (best fit model).

Discussion

The results of testing the first hypothesis show that participation in budgeting has a positive effect on employee performance. If the participation in budgeting is higher, then employee performance will increase. Budgeting participation is the involvement of employees in an organization in achieving the goals set in the budget. With this participation, it will encourage employees to be responsible for each of the tasks they carry out so that employees will improve their performance so that they can achieve the goals or targets set in the budget. Participation in Budgeting has a fairly large role and has a strong influence on employee performance. Based on the data obtained, the score of respondents' answers on Participation in Budgeting is the lowest in terms of the respondent's influence reflected in the final/final budget. This indicates that there is pseudo participation caused by the organization not being serious in implementing participation. Lower-level employees are forced to express approval of decisions made by top management because the company needs their approval. In theory, budgets can coordinate the activities of the entire organization by integrating plans from various parts. Budgeting helps ensure that everyone in the organization is aiming at the same goals. By involving employees in the budgeting process, this will create a commitment to employees that the existing budget is also the goal. Budgets can be used as a framework to determine employee performance. The budget is a determinant of goals, in other words the budget as a tool to implement these goals. Thus, the budget can be used to reflect the level of employee achievement (Budiman et al., 2014). More broadly, the budget can reflect the success of the employee in the tasks assigned to him. Therefore, the budget can be a consideration, through a comparison between the actual performance or what has been set in the budget. These results are in accordance with the results of research conducted by (Amril, 2014; Budiman, 2008; Daryadi, 2012) which concluded that the participation variable in budgeting has a positive effect on employee performance variables.

The results of testing the second hypothesis indicate that motivation has a negative effect on employee performance at Weda Hospital, Central Halmahera. This means that if motivation increases, employee performance will decrease, this means that employees feel that the provision of motivation at Weda Halmahera Hospital cannot provide encouragement or enthusiasm for their workers. So this is contrary to the existing reality, motivation is an encouragement for someone so that person can focus on personal goals and organizational goals. According to (Utomo, 2011; Syahriani et al., 2021) explicitly the very dominant employee performance is caused by mental readiness and one's motivation to spur oneself and achieve all that is expected. The human factor is one of the factors that must receive attention, and the role of humans is very important in an effort to achieve the goals set by a company. In its management, good and appropriate management is needed because basically the company not only expects employees to be willing and able to work diligently, but how to have high motivation to achieve goals. This result is not in accordance with Robbins' theory. Robbins

stated that motivation is a process that shows the individual intensity, direction and persistence of efforts towards achieving goals. While motivation in a general sense relates to efforts to achieve goals, it focuses on organizational goals in order to reflect interest in work and behaviors related to that work. Lack of motivation between the head of the field and employees in the organization causes employee performance to be less than optimal. In this case, motivation only acts as a driving force for employees to work harder. If employees are given positive motivation by the leadership, then employees will definitely feel appreciated so that employees are happy at work. Therefore, it can be concluded that motivation has no effect on employee performance. The results of this study are in line with research (Budi et al., 2019; Kariyamin et al., 2015) which found that motivation had no effect on employee performance. However, rejecting the results of research (Sugiono et al., 2019; Syahriani et al., 2021) which found that motivation had a positive and significant effect on employee performance.

5. Conclusion

Based on the results of the analysis and discussion that have been described, it can be concluded that the participation variable in budgeting has a positive effect on employee performance at Weda Hospital Central Halmahera. This means that if participation in budgeting increases, it will increase employee performance. While the motivation variable has a negative effect on employee performance. This means that if motivation increases, employee performance will decrease, this means that employees feel that the provision of motivation at Weda Halmahera Hospital cannot provide encouragement or enthusiasm for their workers.

This study is inseparable from several limitations, including: 1. The results of this study can only be presented to a limited research object, namely the employees of Weda Hospital Central Halmahera, thus allowing for differences in research results and drawing conclusions if this research is carried out on different objects and research locations. . 2. Conclusions drawn are only based on data collected through the use of written instruments, so that researchers cannot control the possibility of bias due to differences in the situation and condition of respondents when filling out the questionnaire. In addition, the possibility of different interpretations of the questionnaire statement can lead to bias in filling out the questionnaire. The suggestions that researchers can give for the perfection of further research, namely, future research should be able to expand the research population. The object of this research is not only in one location or region, but can be developed in other types of companies. And further research should use other independent variables that affect employee performance in addition to the variables of budgeting participation, and motivation.

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