

The Influence of Budgetary Participation, Work Experience, and Role Conflict on Managerial Performance With Motivation as Intervening Variable

Pengaruh Partisipasi Penyusunan Anggaran, Pengalaman Kerja, Dan Konflik Peran Terhadap Kinerja Manajerial Melalui Motivasi Sebagai Variabel Intervening

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Abstract:- This study aims to examine the effect of budgeting participation, work experience, and role conflict on managerial performance through motivation as an intervening variable in private universities in the city of Makassar. This study uses a quantitative approach by distributing questionnaires to structural officials at three private universities in Makassar. The samples in this study were selected based on 76 purposive sampling methods. Data were analyzed using multiple analysis methods processed using SPSS (Statistical Package for The Social Sciences). The results show that budgeting participation and work experience variables do not influence managerial performance, and role conflict has a significant negative effect on managerial performance. In addition, the motivational variable here is able to act as an intervening variable in its influence on budget participation, work experience, and role conflict with managerial performance. This is because the three independent variables have a significant positive effect on motivation as a moderating variable even though the budgeting participation variable and work experience do not significantly influence managerial performance as the dependent variable.

Keywords:- *Managerial Performance; Budgeting Participation; Work Experience; Role Conflict; Motivation; Path Analysis.*

I. INTRODUCTION (HEADING 1)

This research was written based on the phenomenon that occurred at one private university in Makassar. The private tertiary institution is a university which has been established for a long time but cannot be said to be an advanced college. This is due to the many problems that the non-profit organization must face. One problem that has a very large influence is the conflict caused by structural officials who do not accept some of the existing policies so that they take actions that are contrary to the norms and regulations. This conflict can be said to be a role conflict, which is a conflict caused by two roles carried out simultaneously by someone and one role is contrary to the goals to be achieved by the owner of that role. Because this

problem is concerned with organizational structural officials, they have a role in budgeting. Thus, budgeting participation is considered important and influences managerial performance and is used as one of the variables in this study.

In addition to the role conflict problem, another problem faced by private universities is the lack of management's attention in selecting or recruiting employees. Generally, employees are recruited not based on work experience needed but, based on certain factors such as family ties, relatives, close friends, or acquaintances. So that it is considered to affect performance. In fact, one of the factors that can help the progress of private tertiary institutions is improving the quality of their services. The quality of service itself can be improved by selecting employees according to the position required. Where, an organization that recruits employees based on the work experience needed is better able to achieve its organizational goals. By improving the quality of its services, private universities are expected to be able to compete with other universities. Therefore, work experience is also considered important to analyze the effect on private tertiary institutions on managerial performance.

II. THEORETICAL BASIS

A. Goal Setting Theory (Heading 2)

Goal setting theory was developed in 1990 by Lock and Latham who stated that the efforts made by individuals to achieve an individual's goals and commitments to his goals are important factors that influence individual behavior. Interest has two dimensions of *content* (content) and *intensity* (intensity). Dimension of content refers to the object or desired outcome and is more directed at several external aspects. Intensity refers to several factors and the integrity of the goal setting process, and the effort needed to set goals. Someone who wants to achieve their short-term and long-term goals, then those goals will influence their behavior.

Goal setting theory states that individual behavior is governed by one's ideas (thoughts) and intentions. Targets can be seen as goals or levels of performance that

individuals want to achieve. If an individual is committed to achieving his goals, then this will affect his actions and affect the consequences of performance. This theory also explains that setting goals that are challenging (difficult) and measurable results will be able to improve work performance (performance), followed by ability and work skills. The theory of goal setting is assumed that in achieving optimal performance must be adjusted to individual and organizational goals.

B. Motivation Theory

Motivation is a motivator from someone's heart to do or achieve something. In other words motivation is a process for achieving a goal. Someone who has motivation means that he has the power to have success in life. The basic principle of motivation is the level of ability (ability) and individual motivation that can be said that the performance of a person or group is a function of the ability and motivation he has. According to Fadly (2018) based on these principles, no task can be carried out properly without being supported by the ability to carry it out. The ability is the talent of individuals or groups to carry out tasks related to the goal, but the ability is not sufficient to guarantee the achievement of the best performance, therefore individuals must have the desire (motivation) to achieve their best performance.

C. Budgetary Participation

According to Robinson (1982) in Putra (2013) states "participation in budgeting is a process in which individuals are involved in budgeting, then the individual is evaluated for performance and is rewarded based on budget targets." Based on these statements indicate that the role of budget participation is very important in increasing employee behavior and performance.

Participation in budgeting requires contributions from various parties. This statement is in accordance with the opinion of Anthony and Govindarajan (2005) in Dina (2014), which states that there are three approaches in budgeting, namely:

- *Top-down approach (Top-Down Approach)*
- *Approach from the bottom up (Bottom-Up Approach)*
- *Combination approach between Top-Down and Bottom-Up or Participation approach.*

Based on this approach implies that, if the preparation of the budget is only based on the wishes of superiors without accompanied by the participation of subordinates, it can cause difficulties for subordinates to meet their budget targets. The second approach implies that if the preparation of the budget is only based on the wishes of subordinates can cause a lack of motivation for subordinates to meet organizational targets. Whereas what is meant by the participation approach is a combination of the Top-Down approach and the Bottom-Up approach. This approach is considered as the most effective approach because it requires cooperation and interaction between superiors and subordinates in preparing the budget. This is considered to produce a budget that is truly appropriate because it has the

support of both parties so it is expected that there is a strong commitment to implementation. Budgeting participation is a budgeting activity that involves every level of manager. In higher education the budget is prepared based on performance (*Performance Based Budgeting*), namely the preparation of a budget based on performance planning, which consists of programs and activities to be carried out as well as performance indicators to be achieved.

D. Work Experience

Work experience shows the ability or skills possessed by someone. Someone who has work experience in a field or in a particular field will be easier to understand the work compared to people who do not have work experience. Thus, work experience means the level of mastery of one's knowledge and skills at work, which can be measured from the knowledge of the skills possessed and the years of service. In fact the longer the employee works, then it will be more and more experience of these employees. Conversely, the shorter the working period they have, the less experience gained. The limited work experience causes the level of expertise and skills possessed will be increasingly low.

Through one's work experience consciously or not, that person will have technical skills, as well as skills in dealing with his work. Work experience and employee training will make it easier to complete the work that is charged. Thus, work experience is very important, because by gaining work experience the assigned tasks can be done well so that it affects managerial performance. The statement explains how work experience relates to managerial performance.

E. Role Conflict

According to Robbins and Judge , translated by Saraswati and Sirait (2015: 183) role conflict is a situation in which individuals are faced with different role expectations. According to Kreitner and Kinicki, translated by the Alchemist Language Bureau (2014: 15), role conflict occurs when members of different role orders expect different things from the recipient. Handoko (2012: 349) said that role conflict in an individual is something that occurs when an individual faces uncertainty about the work he expects to carry out, when various job requests conflict with each other or if the individual is expected to do more than his ability. That is, role conflict arises because there are two different commands that are received simultaneously and one of them is contrary to what is expected by the recipient of the role.

Conflicts role (*role conflict*) is defined as the pressure of the pressure groups of two or more simultaneously so that adherence to one group will lead to difficulty or impossibility to comply with the other (Wolfe, *et al* , 1962). According to Abernethy and Stoelwinder (1995) the level of role is influenced by how far professionals want to maintain their professional attitude in the company and to what extent the prevailing control environment in the company threatens the autonomy of these professionals. Role conflict has a negative impact on employee behavior such as the emergence of work tension, increased job

turnover (the number of workers moving), decreased job satisfaction, decreased commitment to the organization and decreased overall performance (Jackson and Schuler, 1985).

Carnicer (2005) defines role conflict as the simultaneous condition of two or more forms of pressure on the workplace, where the fulfillment of one role makes it more difficult to find other roles. That is, role conflict occurs when someone carries out one particular role and feels difficulty in fulfilling his other roles. This conflict can be a trigger in the destruction of the organization through the creation of a dividing wall between coworkers, poor performance, and even resignation or dismissal.

F. Managerial Performance

Januarita (2014) states that managerial performance is the performance of individual members of the organization in managerial activities, including: planning, coordination, supervision or supervision, staff selection, negotiation, and representation. For an organization, managerial performance can be a measure of the extent to which managers carry out management functions. From the above understanding it can be concluded that managerial performance is the result achieved by individuals who have authority over all managerial activities, such as planning activities, organizing activities, directing activities, and control activities in which all of these activities are used for the decision making process and the decision is made a tool strategy for achieving the goals of an organization.

III. RESULT

The population in this study were all lecturers who worked at three private universities in Makassar, namely Muhammadiyah University, Fighters University of the Republic of Indonesia (UPRI), and Bosowa University. The sample in this study were lecturers holding structural positions at the three private tertiary institutions, namely the Rector and his staff, Deans and staff, and heads of departments at each faculty.

The researcher distributes the questionnaire and then takes the questionnaire back. Distributed questionnaires numbered only 80 questionnaires, 4 of which were not filled out or did not return. Questionnaire distribution is given directly to all respondents. Of the 80 questionnaires, a total of 76 questionnaires were distributed.

A. Regression Model I

In the regression analysis model 1 calculates the value of the direct influence of budget participation (X1), work experience (X2), and role conflict (X3) on motivation (Y). In the regression analysis of model 1, budget participation, work experience and role conflict act as exogenous and motivation acts as an exogenous variable.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.637 ^a	.406	.382	10.29988
a. Predictors: (Constant), Konflik Peran, Partisipasi Penyusunan Anggaran, Pengalaman Kerja				

Table 1:- Model Summary Regresi Model 1

The model of the multiple linear regression equation model 1 obtained is as follows:

$$Y = 0,493X1 + 0,308X2 + (-0,218)X3 + e_1$$

Based on table of the Summary Model above, the R square value is 0.406. This shows that the contribution of the influence of X1, X2, and X3 to Y is 40.6% and the remaining 59.4% is contributed by other variables not included in this study. Meanwhile, the value of e1 is obtained from $\sqrt{1-0,406}$. The result, e1 = 0.770.

The significance value of the three variables, namely X1 = 0,000, X2 = 0.001, and X3 = 0.021. These results provide the conclusion that Regression Model I, namely the variables X1, X2, and X3 has a significant effect on Y.

B. Regression Model II

This analysis calculates the value of the direct influence of exogenous variables on budget participation (X1), work experience (X2), role conflict (X3), and motivation (Y) on endogenous variables of managerial performance (Z).

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.678 ^a	.460	.430	3.71014
a. Predictors: (Constant), Motivasi, Konflik Peran, Pengalaman Kerja, Partisipasi Penyusunan Anggaran				

Table 2:- Model Summary Regresi Model 2

The model of the multiple linear regression equation model 2 obtained is as follows:

$$Z = 0,018X1 + (-0,071)X2 + 0,185X3 + 0,708Y + e_2$$

Based on the Model Summary table, the value of R square is 0.460. This shows that the contribution of the influence of X1, X2, X3, and Y to Z is equal to 46% and the remaining 54% is contributed by other variables not included in this study. Meanwhile for the value of e2 = 0.734.

Based on the results of regression model 2 in the coefficient table shows that the significance value of the three variables, namely X1 = 0.862, X2 = 0.459, X3 = 0.048 and Y = 0.000. These results provide the conclusion that in Regression Model II, the variables X1 and X2 did not significantly influence Z and the variables X3 and Y had a significant positive effect on Z.

C. Hypothesis Test

- Analysis of the Effects of X1 on Z: Based on the analysis results, the significance value of X1 is $0.862 > 0.05$. So it can be concluded that there is no significant effect on the X1 variable on Z.
- Analysis of the effect of X2 on Z: Based on the analysis of the significance value of X2 amounted to 0.459. Based on these results it can be concluded that there is an insignificant direct effect of X2 on Z.
- Analysis of the effect of X3 on Z: based on the results of the analysis above, the significance value of X3 is $0.021 < 0.05$. So it can be concluded that there is a significant direct effect of X3 on Z.
- Analysis of the effect of X1 on Y: Based on the above analysis results obtained a significance value of X1 of $0,000 < 0.05$. So it can be concluded that X1 has a significant direct effect on Y.
- Analysis of the effect of X2 on Y: based on the analysis results above, the significance value of X2 is $0.001 < 0.05$ which means that X2 has a direct significant effect on Y.
- Analysis of the effect of X3 on Y: based on the results of the analysis above, the significance value of X3 is 0.021. This means that there is a direct significant effect of X3 on Y.
- Analysis of the effect of Y on Z: based on the results of the analysis above, the significance value of Y is $0,000 < 0.05$. So it can be concluded that there is a significant direct effect of Y on Z.
- Analysis of the effect of X1 through Y on Z: Based on the above results it is known that the direct effect of X1 given on Z is 0.018. While the indirect effect of X1 through Y on Z is 0.349. This value is obtained from the multiplication between the value of beta X1 against Y with the value of beta Y against Z, which is $0.493 \times 0.708 = 0.349$. So that the total effect given X1 on Z is the direct effect of the indirect effect, namely: $0.018 + 0.349 = 0.367$. Based on these results it is known that the value of the indirect effect (0.349) is greater than the value of the direct effect (0.018). This shows that indirectly X1 through Y has an insignificant effect on Z.
- Analysis of the influence of X2 through Y on Z: Based on the analysis results it is known that the direct influence of X2 on Z is -0.071 and the indirect effect of X2 through Y on Z is 0.218. This value is obtained by multiplying the value of beta X2 against Y with the value of beta Y against Z, which is $0.308 \times 0.708 = 0.218$. So that the total effect given X2 on Z is the direct effect coupled with the indirect effect namely, $(-0,071) + 0,218 = 0,147$. These results indicate that the indirect effect is greater than the direct effect. So it can be said that indirectly X2 through Y has an insignificant influence on Z
- Analysis of the effect of X3 through Y on Z: based on the results of the analysis above it is known that the direct effect of X3 on Z is 0.185. While the indirect effect through Y on Z is obtained from the multiplication between the value of beta X3 against Y with the value of beta Y against Z, namely $(-0.218) \times 0.708 = -0.154$. The total effect given X3 on Z is $0.185 + (-0.154) = -0.031$.

IV. CONCLUSION

- Budgeting participation does not have a significant effect on managerial performance. This is because even though one source of budgeting at private tertiary institutions comes from one's own business, in the preparation of the budget does not involve all managers or in this case structural officials of private tertiary institutions. However, the examination of budget participation on motivation shows that budget participation has a significant effect on motivation. The higher the involvement of managers or structural officials in the preparation of the budget, the motivation they have will increase. This is in line with the theory of motivation because motivation is an activator in one's heart to do or achieve the desired goal. Therefore, participation in budgeting indirectly influences management performance through motivation as an intervening variable. This is because the independent variable budgeting participation significantly influences the motivational variable as a moderating factor and motivation significantly influences the dependent variable although, budgeting participation does not significantly influence the dependent variable managerial performance. The results of this study indicate that budgetary participation can influence managerial performance indirectly through motivation. This result is in line with the goal setting theory which states that individual behavior is governed by a person's ideas or thoughts and intentions. Thus, the higher the motivation of structural officials in budgeting participation, their performance will increase.
- Work experience has no effect on managerial performance. This is because the structural officials who are appointed do not have good knowledge on their duties. In addition, at private universities activities to improve the quality of work of structural officials / managers are still minimal carried out by the organization. However, the testing of work experience on motivation shows that work experience has a significant effect on motivation. The more experience a structural official has in controlling the management of an organization, the more it will affect the motivation he has in carrying out his work. These results are in line with the goal setting theory which states that setting goals that are challenging (difficult) and measurable, the results will increase work performance which is then followed by work skills and skills. That is, with work experience can improve one's work skills and can be a separate motivation to improve performance. Therefore, work experience indirectly influences managerial performance through motivation as an intervening variable. The results of this study indicate that a person's work experience is able to facilitate a person to complete his work more efficiently and better which will have an impact on performance. Thus, the more work experience that is owned the higher the motivation to complete the work which has an impact on increasing one's performance.

➤ Role conflict has a significant effect on managerial performance. The greater the role conflict that occurs in the structural officials will increasingly affect their managerial performance at work. This result is in line with the goal setting goal theory which states that individual behavior is governed by a person's ideas or thoughts and intentions. In addition, the goal setting theory also assumes that in achieving optimal performance it must be adjusted to individual and organizational goals. Therefore setting goals for each individual must be adjusted to the goals of the organization in order to achieve optimal performance. Furthermore, role conflict influences motivation. The higher the motivation of individuals possessed, the greater the possibility of conflicting roles with structural managers or officials. These results are in line with the theory of motivation which states that motivation encourages someone to excel, which comes from within oneself and is known as motivational factors. This factor results in the integrity of goals both in the form of organizational goals and individual goals where both can be satisfied. Therefore, role conflict has a significant negative effect on managerial performance. These results indicate that the higher the role conflict that occurs in managers or structural officials, their performance will decrease. Based on the theory of goal setting (goal setting) that there are two dimensions that are able to influence individual behavior, namely the dimensions of content and intensity. This content dimension refers to the desired object or outcome and intensity refers to several factors of integrity of the goal setting process and the effort needed to set goals. That is, someone who wants to achieve his goals then these goals will affect their behavior.

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