

The Effect of Budgetary Participation, Organizational Commitment, and Leadership Styles on the Employees' Performance

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Abstract

Aim - This study aimed at gaining the empirical evidence vis-a-vis the effect of budgetary participation, organizational commitment, and leadership styles on the employees' performance.

Design - This study made use of the primary data garnered from questionnaires distributed to the employees who were directly engaged in the preparation of budget within the work units in the working area of the state treasury service office (in the Indonesian language known by Kantor Pelayanan Perbendaharaan Negara and abbreviated as KPPN) of Surakarta. The work units covered several regions such as Surakarta, Sukoharjo, and Wonogiri. This study incorporated 80 work units under both ministry and institution. Of 165 questionnaires which were distributed, 116 pieces were returned and could further be analyzed. The independent variables in this study fell into budgetary participation, organizational commitment, and leadership styles, whereas the dependent variable was the employees' performance.

Findings - The results indicated the following details: 1) budgetary participation had a positive effect on the employees' performance; 2) organizational commitment had a positive effect on the employees' performance; 3a) the authoritarian leadership style had no effect on the employees' performance; 3b) the democratic leadership style had a positive effect on the employees' performance, and 3c) the laissez-faire leadership style had no effect on the employees' performance.

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Introduction

The state civil apparatuses are expected to have sufficient abilities, expertise, and professionalism in order to be able to carry out their jobs properly. The employees' performance becomes one of the keys to the success of a governmental agency either directly or indirectly through their contribution to the agency for the sake of achieving the goals set by the agency. One of the means of improving the employees' performance in an agency is by engaging the employees in the process of budget preparation.

The state budget is a series of processes taking place in decision making *vis-a-vis* the governmental actions which are going to be enacted, and how a resource will be allocated, economized, and utilized to achieve the goals. Setting the goals of an organization is expected to capably increase the employees' performance. With the presence of a number of goals to be reached, it will lead someone to focus on affording to achieve the given goals through making an effort and applying some strategies (Miller & Monge, 1986). On account of the employees' participation in the preparation of the budget, it is hoped to manage to enhance the employees' performance. When the goals and the standards which are participatory set have been appropriately agreed, the employees will have a sense of being in charge of the demand for achieving those goals and standards due to the feeling of getting involved in the preparation of budget (Milani, 1975).

The participation in budget preparation has been numerously studied in the realm of private sectors, and among the studies are those conducted by Brownell (1981, 1982); Brownell and McInnes (1986); Chenhall and Brownell (1988); and Nouri and Parker (1998). In their study, Chong and Chong (2002) mention that if subordinates, or in other words employees, are incorporated in a decision-making process, it will strengthen their commitment to achieving the goals. Latham and Yuki (1976); and Milani (1975) opine that the improvement of performance will become greater through setting the goals participatory if compared to doing it without any participation of the subordinates or employees. Gul et al. (1995); and Bruns et al. (1975) have revealed that the budgetary participation will have a positive impact on the performance in an organization whose delegation of authority is relatively decentralized.

The studies conducted by Nor (2007); and Yanida et al. (2013) find out that the participation in budget preparation has a positive correlation with the performance of the state apparatuses. In addition, the studies undertaken by Brownell (1982); Brownell and McInnes (1986); Frucot and Shearon (1991); Wagner (1994); Chong and Wing (2003); Frucot and White (2006); and Lopez, *et al.* (2007) attest to a positive and significant correlation between the participation in budget preparation and the managerial performance. On the other hand, the studies conducted by Cherrington and Cherrington (1973); Milani (1975); Kenis (1979); and Brownell and Hirst (1986) have a contrary result whereby those studies manifest in an insignificant relationship between the participation in budget preparation and the managerial performance. Furthermore, the studies carried out by Bryan and Locke (1967); Stedry (1960); and Sulistyowati and Kiryanto (2006) even indicate that the participation in budget preparation has a negative impact on the managerial performance.

Another point affecting the employees' performance is the commitment to the organization. The commitment to an organization *per se* becomes a sort of motivation in one's self for doing something so that he/she manages to support the organization to thrive on realizing the visions, missions, and goals set by the organization as well as to prioritize the organization interests. According to Khan et al. (2010), a high commitment to an organization will result in high performance as well. Someone's high commitment to an organization will motivate him/her to achieve the organization goals, and such motivation will, later on, enhance his/her performance.

The studies conducted by Putti, *et al.* (1990); Chen and Francesco (2003); Khan et al. (2010); and Memari et al. (2013) examine the correlation between a commitment to an organization and the employees' performance in private sectors. The results of their studies prove that a commitment as such has a positive effect on the

employees' performance in private sectors. On the other hand, the study result garnered by Mathieu and Zajac (1990); and Somers and Birnbaum (1998) show that a commitment does not have any correlation with the employees' performance. Wright (1997) found a negative relationship between organizational commitment and employee performance.

Leadership also obviously influences someone's (in this sense an employee) performance in an agency or organization. The success of an agency in achieving its goals is one of them, determined by the quality of leadership. A leader in an organization will anticipate any changes, properly make use of any chances, motivate the employees, evaluate the employee's performance, and support to achieve the organization goals. A leader can exert his/her authority to change the employees' attitude and behavior in order for them to be willing to industriously make an effort to reach the optimal results. The presence of a leader's motivation or encouragement will promote the enhancement of an employee's performance.

In accordance with Lewin et al. (1939), there are three styles of leadership commonly applied in an organization in order to guide the employees to achieve the organization goals. They are known by authoritarian leadership, democratic leadership, and *laissez-faire*, or in the other term, delegative leadership. The style of authoritarian leadership draws on a leader who inclines to centralize the authority on himself/herself. He/she will dictate how every single task should be accomplished, make a decision unilaterally by himself/herself, and minimize the employees' participation. The style of democratic leadership portrays a leader who tends to incorporate the employees into decision making, to delegate his/her authority, to encourage the employees' participation in determining the appropriate methods which conceivably work as well as the goals which will be achieved, and to discern that feedback is a kind of an opportunity to train the employees. Subsequently, the style of *laissez-faire* leadership depicts a leader who in overall gives the employees a sort of free will in making certain decisions and accomplishing the tasks on the basis of the conformity to the employees' perspectives.

The existence of inconsistency found in the previous studies which examine the influence of leadership styles and performance becomes the basis underpinning the present study. For instance, among the aforementioned studies are those conducted by Adeyemi (2010); and Belonio (2012) in which they find out that the style of authoritarian leadership has a significant impact on the employees' performance, while those undertaken by Dolatabadi and Safa (2010); and Obiwuru et al. (2011) prove that the style of authoritarian leadership does not have any impact on the employees' performance. In addition, the studies done by Belonio (2011); Umer et al. (2012); and Mawoli and Mohammed (2013) show a significant effect of a democratic leadership style on the employees' performance, whereas the study carried out by Malcalm and Tamatey (2017) reveals that the styles of both authoritarian and *laissez-faire* (delegative) leadership do not significantly affect the employees' performance.

Based on the study undertaken by Soleman (2012), the style of leadership and the culture prevailing in an organization become the intervening variables between participatory budgeting and the managerial performance. In addition, Memon (2014) examines the effect of leadership styles on the employees' performance by assigning culture as well as gender as the mediator variables and communication as the moderator variable. Furthermore, Mohammed et al. (2014) scrutinize the correlation between the leadership styles and the employees' performance in private sectors.

This study engages the samples comprised of the employees from the work units under the state treasury service office (in the Indonesian language commonly known by *Kantor Pelayanan Perbendaharaan Negara* and generally abbreviated as *KPPN*) of Surakarta. The rationale behind selecting them as the samples is because during 2015 up to 2017 the KPPN of Surakarta steadily gained a good rank with respect to the performance management, the preparation of the procurement policy agency of governmental goods / services (in

Indonesian language commonly known by *Lembaga Kebijakan Pengadaan Barang / Jasa Pemerintah* and generally abbreviated as *LKPP*), and the performance evaluation of budget execution. Grounded in the abovementioned elaboration, this study is conducted to scrutinize the effect of budgetary participation, organizational commitment, and the styles of leadership on the employees' performance.

Literature Review

Budgetary Participation

According to Kennis (1979), budgetary participation is the involvement degree of the central manager of accountability in compiling and influencing the budget at the center of accountability under his/her supervision. As explained by Milani (1975), budgetary participation refers to the degree of someone's influence and engagement in the process of budgeting which has a range of characteristics that entail the engagement in budgeting, satisfaction in budgeting, the needs to give opinions, willingness to express opinions, and the magnitude of influence on the setting of final budget.

Organizational Commitment

Organizational commitment portrays someone's conviction, support, and loyalty to the values and objectives which are expected to be achieved by the organization (Mowday et al., 1979). According to Triatna (2015), organizational commitment is a condition whereby an employee espouses an organization along with its goals and is voluntarily willing to maintain his/her membership in that organization. A strong organizational commitment will lead an individual to make a serious effort to achieve the organizational goals or objectives, to think positively, and to strive to do the best for the organization.

Leadership Style

The style of leadership is a sort of process whereby someone manages to lead, guide, and direct as well as influence other people's thoughts and behaviors for the sake of achieving a particular goal. Leadership can support the achievement of organizational goals by means of influencing other people (Mawoli, 2013). Anchored in Lewin et al. (1939), there are three styles of leadership which are generally applied in an organization. They are as the following details:

The style of authoritarian leadership: It refers to a leadership style which exerts the method of power approach in making a decision and developing further structures of an organization. Hence, the power is benefited in the organization.

The style of democratic leadership: It draws on a leader who inclines to involve the employees in making decisions, to delegate his/her authority, to encourage the employees' participation while determining the appropriate methods that work as well as setting the organizational goals, and to discern that feedback becomes a kind of an opportunity to train the employees.

The style of *Laissez-faire* leadership: It depicts a leader who in overall gives his/her employees or groups free will to make decisions and accomplish tasks on the basis of the conformity to the employees' perspectives.

Employees' Performance

In accordance with Sedarmayanti (2009), performance is a work result which can be achieved by an individual or a group of people in an organization, in which the work result is compatible with respective authorities and responsibilities for legally achieving the organizational goals. The work result *per se* does not violate the law, and it should do justice to morals and ethics. In addition, Hasibuan (2010) postulates that performance is a work result achieved by someone in doing the tasks assigned to him/her based on his/her experiences,

excellence, and time. Mondy, Noe, and Premeaux (1999) state that performance measurement can be done using a couple of dimensions that include the quantity of work, the quality of work, dependability, initiative, adaptability, and cooperation.

The Effect of Budgetary Participation on the Managerial Performance

With participating in the preparation of the budget, the employees will feel getting involved and being in charge of the budget execution so that it is expected that the employees are able to prepare the budget better. Thus, the company's goals can be well-achieved. The studies executed by Nor (2007), and Yanida et al. (2013) find out that budgetary participation has a positive correlation with the state apparatus performance. In addition, the studies undertaken by Brownell (1982); Brownell and McInnes (1986); Frucot and Shearon (1991); Wagner (1994); Chong and Wing (2003); Frucot and White (2006); and Lopez, *et al.* (2007) show a positive and significant correlation between the budgetary participation and the managerial performance. Subsequently, Latham and Yuki (1976); and Milani (1975) opine that the improvement of performance will be greater through participatory setting the goals instead of doing it without any participation. As regards the aforementioned explanation, the following hypothesis is formulated:

Hypothesis 1: There is a positive effect of budgetary participation on the employees' performance.

The Effect of Organizational Commitment on the Managerial Performance

According to Khan et al. (2010), a high organizational commitment will generate a high performance either. Someone's high commitment to an organization will promote the success in achieving the organization goals, and such commitment will, later on, improve his/her performance. The committed governmental employees will work maximally inasmuch as they look forward to the success of the organization where they are working with. Such a condition will yield the improvement of their performance since they have a conviction that the government's visions and missions will be realized along with their contributions. To view further in a relatively similar issue, the studies conducted by Putti, *et al.* (1990); Chen and Francesco (2003); Khan et al. (2010); and Memari et al. (2013) that examine the correlation between organizational commitment and the employees' performance in private sectors show that organizational commitment has a positive influence on the employees' performance in those private sectors. Associated with the abovementioned explanation, the following hypothesis is formulated:

Hypothesis 2: There is a positive effect of the organizational commitment on the employees' performance.

The Effect of Leadership Styles on the Employees' Performance

A leadership factor plays an important role in improving the employees' performance because an effective leadership will give encouragements to reach the organizational goals. The styles of leadership *per se* are needed by any leader in order to capably enhance the performance of all of his/her employees for the sake of achieving the goals of an organization as the public service agency. Accordingly, the styles of leadership can become an appropriate resource for improving the employees' performance. As categorized by Lewin et al (1939), there are generally three styles of leadership. They encompass the authoritarian, democratic, and *laissez-faire* leadership.

Adeyemi (2010); and Belonio (2012) find out that an authoritarian leadership style has a significant effect on the employees' performance. Continuously, the studies executed by Belonio (2011); Umer et al. (2012); and Mawoli and Mohammed (2013) manifest that there is a significant influence of a democratic leadership style on the employees' performance. In a relatively similar orientation, Memon (2014) scrutinizes the effect of leadership styles on the employees' performance by utilizing culture as well as gender as the mediator variables and communication as the moderator variable. Furthermore, Mohammed et al. (2014) examine the

correlation between leadership styles and the employees' performance in private sectors. Subsequently, the study carried out by Brownell and McInnes (1986) indicates that the style of leadership *vis-a-vis* the system of budgeting has an impact on the employees' performance. With regard to the preceding elaborations, the following three hypotheses are then formulated:

Hypothesis 3a: There is a positive effect of an authoritarian leadership style on the employees' performance.

Hypothesis 3b: There is a positive effect of a democratic leadership style on the employees' performance.

Hypothesis 3c: There is a positive effect of a laissez-faire leadership style on the employees' performance.

Method

This study utilized primary data. The primary data were garnered from carrying out a survey to the employees of the state ministry/institution (in an Indonesian term commonly abbreviated as *K/L*) work units in the state treasury service office (in an Indonesian term commonly abbreviated as *KPPN*) of Surakarta working area. There were 80 work units incorporated into this study. The samples of this study entailed the employees from the work units under the *KPPN* of Surakarta working area. The following is the list of work units along with the budget ceiling. The selection of samples in this study used a purposive sampling method with the criteria comprising the employees directly engaged in the preparation of budget, those having qualified abilities in information technology in association with the operationalization of budgeting execution, and those having a two-year minimum work period within *KPPN* work units which included a couple of regions such as Surakarta, Sukoharjo, and Wonogiri, whereby a total of 80 work units, those under both ministry and institution, were incorporated. The questionnaire was directly given to the respondents who came to submit a payment order (in an Indonesian term abbreviated as *SPM*) or to reconcile the financial reports to the *KPPN* of Surakarta.

The measurement items of the budgetary participation variable referred to Milani's (1975) study exerting the measurement items of organizational commitment using *OCQ* (*the Organizational Commitment Questionnaire*) as cited in Mowday et al. (1979). There were totally nine items of questions which were assigned. The variable of leadership styles was measured based on the instrument constructed by Mawoli and Mohammed (2013). Subsequently, the variable appertaining to the employees' performance was measured by using the instrument developed by Tsui et al. (1997). All of those variables were measured using Likert scale containing 7 points. The primary data obtained in this study were analyzed using a variety of statistical tests. The data analyses were undertaken not only to test the hypotheses but also to examine other statistical calculations such as validity test, reliability test, and classic assumption tests which subsumed normality, heteroscedasticity, autocorrelation, and multicollinearity test.

Results and Discussion

The respondents in this study referred to the employees directly involved in the preparation of budget within the work units of *KPPN* which subsumed a few regions such as Surakarta, Sukoharjo, and Wonogiri, whereby 80 work units under both ministry and institution were involved. Of 165 questionnaires which were distributed, 116 pieces were returned and could further be analyzed.

The validity test was undertaken by employing *Pearson's Product Moment* method, and the result manifested that the questionnaire items pertinent to the variables which entailed budgetary participation, organizational commitment, the authoritarian, democratic, as well as *laissez-faire* leadership styles, and the employees' performance were all valid. The reliability test was executed by calculating *Cronbach's coefficient alpha*. In this regard, the more proximate the *Cronbach's alpha* to number one is, the higher the reliability of variables will be (Sekaran, 2000). The variables can be said reliable if the value of *Cronbach's alpha* is higher than 0.6 (Nunnally

in Ghozali, 2006). In this study, the result of a reliability test showed that the value of *Cronbach's alpha* exceeded 0.6.

The classic assumption tests fell into some categories: normality, heteroscedasticity, autocorrelation, and multicollinearity test. The method applied for normality test was *Kolmogorov-Smirnov*, and the result showed that all regressions were normally distributed on account of the value of significance exceeding 0.005. The method exerted to execute heteroscedasticity test was *scatterplot*, and the result indicated that no certain patterns which, for instance, became (wavy, widened, and then narrowed) were orderly formed, so such condition inferred that there was no the occurrence of heteroscedasticity. Subsequently, the autocorrelation test assigned *run test* by initially forming a residual variable, and the result manifested that the value of the regression *run test* was -0.933 along with the significance level as high as 0.351 which exceeded 0.05, so it could be concluded that autocorrelation did not occur to the regression model. The multicollinearity test was done by viewing the values of *tolerance* and *Variance Inflation Factor (VIF)*. The calculation result of *tolerance* in the multiple regression showed that all of the independent variables had the *tolerance* value exceeding 0.10, wherein it meant that there was no correlation among the independent variables. The calculation of *Variance Inflation Factor (VIF)* also attested, whereby all independent variables had the value of VIF less than 10. Hence, it could be concluded that multicollinearity did not occur among the independent variables.

The hypotheses in this study were tested using the *multiple regression analyses* which applied the following formula:

$$Y = a + b_1.X_1 + b_2.X_2 + b_3.X_3 + b_4.X_4 + b_5.X_5 + e$$

Y = employees' performance,

a = Constant,

b_1, b_2, b_3, b_4, b_5 = regression coefficient,

X_1 = Budgetary participation,

X_2 = Organizational commitment,

X_3 = Authoritarian leadership styles,

X_4 = Democratic leadership styles,

X_5 = *Laissez-faire* leadership styles,

e = Residual error.

The results of multiple regression analyses are shown in the following table:

Table 1 - Regression Analysis

Variable	B	Std. Error	t	sig.
Constant	2.428	2.456	0.989	0.325
Budgetary participation	0.417	0.145	2.873	0.005
Organizational commitment	0.471	0.111	4.243	0.000
Authoritarian leadership styles	0.112	0.119	0.936	0.351
Democratic leadership styles	0.296	0.114	2.586	0.011
<i>Laissez-faire</i> leadership styles	-0.020	0.180	-0.111	0.912
N = 116			F = 74.047	
Adj. R ² = 0,761			Sig. F = 0.000	

The model of multiple regression could be used to predict the employees' performance because it had the value of *Sig. F* less than 0.05 (0.000). *Adjusted R*² which reached 0.761 meant that 76.1% of the employees' performance variance was caused by the independent variables that were comprised of budgetary participation, organizational commitment, and leadership styles. The analysis of each hypothesis can be seen as follows:

The significance value, *t* (0.005), for the independent variable referring to budgetary participation in the multiple regression as displayed above was evidently significant because the value was less than 0.05. The multiple regression analysis which was done resulted in the coefficient as high as 0.417 meaning that the budgetary participation had a significant and positive effect on the employees' performance. This condition at once supported the first hypothesis stating that there is a positive effect of budgetary participation on the employees' performance. Such support to the first hypothesis is also consistent with the results of studies conducted by Brownell (1982); Brownell and McInnes (1986); Frucot and Shearon (1991); Wagner (1994); Chong and Wing (2003); Frucot and White (2006); and Lopez, *et al.* (2007).

The significance value of *t* in the multiple regression indicated that the independent variable as regards organizational commitment significantly affected the employees' performance since the value, 0.000, was less than 0.05. The multiple regression analysis which was done resulted in the coefficient as high as 0.471 meaning that the organizational commitment had a significant and positive effect on the employees' performance. The testing result of this second hypothesis proved that an employee's performance was affected by his commitment to the agency where he was working in. Such agreement to this second hypothesis is also shown by a couple of studies such as those of Putti, *et al.* (1990); Chen and Francesco (2003); Khan *et al.* (2010); and Memari *et al.* (2013).

The regression result of the authoritarian leadership style variable to the employees' performance had the significance value of *t* (0,351), so the hypothesis 3a accentuating that there is a positive effect of an authoritarian leadership style on the employees' performance was not proven. This study result consistently aligns with the studies carried out by Mawoli and Mohammed (2013); and Malcalm and Tamatey (2017).

The significance value of *t* in the multiple regression indicated that the independent variable with respect to the democratic leadership style evidently had a significant effect on the employees' performance because the value, 0.011, was less than 0.05. The multiple regression analysis which was done resulted in the coefficient as high as 0.296 meaning that the democratic leadership style had a significant and positive effect on the employees' performance. In this regard, the conformity to the second hypothesis is also in line with the results of studies executed by Belonio (2011); Umer *et al.* (2012); and Mawoli and Mohammed (2013).

The significance value of *t* (0.912) for the *laissez-faire* leadership style variable, as displayed above, did not affect the employees' performance because the value exceeded 0.05. Accordingly, the hypothesis 3c stating that there is a positive effect of *laissez-faire* (delegative) leadership style on the employees' performance was not proven. This result conforms to the results of studies conducted by Mawoli and Mohammed (2013); and Malcalm and Tamatey (2017).

Conclusion

The results of multiple regression analyses support the hypotheses which emphasize that budgetary participation, organizational commitment, and one of the leadership styles (the democratic leadership style) have a positive effect on the employees' performance. Nonetheless, the results of multiple regression analyses for the authoritarian and *laissez-faire* leadership styles do not support the hypotheses, wherein both authoritarian and *laissez-faire* leadership styles do not affect the employees' performance.

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