

ANALYSIS PERFORMANCE MANAGERIAL AND EVALUATION BUDGET THROUGH MOTIVATION IN MUNICIPAL GOVERNMENT

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ABSTRACT

Government area is something organization sector public Which operate autonomy area in accordance rule And authority area autonomous For arrange And look after interest public local according to own initiatives based on community aspirations. So, the success of an organization can be seen from its managerial performance. This research aims to analyze managerial performance and budget evaluation with motivation as an intervening variable. This research is survey research by distributing questionnaires to the structural officials of SKPD Esselon II, Eselon III and Eselon IV in the Medan City Government . Of the 191 questionnaires distributed, 122 were returned. There were 4 questionnaires that were not filled out properly complete, so there are 118 questionnaires that can be processed in this research. The analytical method used in this research is Variant-based SEM using SmartPLS Software. Based on testing Which done with SmartPLS it can be concluded that from The results of the researchers' tests found evidence that construct motivation can mediate connection budget evaluation with managerial performance. This It means motivation Which owned by official structural SKPD Medan City Government capable in increase performance managerial, so that managerial performance and budget evaluation have an important and significant role.

Keywords: Managerial Performance, Budget Evaluation, Motivation.

INTRODUCTION

Autonomy area on basically addressed For more get closer service society in area in accordance his needs , so that withthereby government area have freedom For carry out function service to public in frame increase well-being public, (Nainggolan 2023) . On in essenceSpirit autonomy must reflected inmanagement finance area , start from processplanning , supervision , control And evaluation all over functions government Which has decentralized . Government area is something organization sector public Which operate autonomy area in accordance rule And authority area autonomous For arrange And look after interest public local according to initiative Alone based on aspiration public . Therefore that , the trust given by public to organizer government must balanced with performance Which Good, so that service can improved in a way effective And touch on public . ConditionThis give challenge for government area For realize more performance OK , then needed exists performance good managerial in in government the . Autonomy area own implications tomaintenance government Which must oriented on enhancement well-being public with always noticeinterest And aspiration Which grow inpublic . Show managerial arranged in a way hierarchical (Bucur, 2013), where The competency most important is competence Study Which deep And active , from experience . Which Thisis the main one and controls the others, Because can produce the right worker oncondition for they For developing (Lombardo& Eichinger, 2014). As decision Whicheffective made based on accountancy management strategic , organization will capable faceuncertainty And with thereby performancemanagerial will improved (Zenita et al., 2015).

Change paradigm This bring consequence for government specifically performance managerial. Between change Which must done is approach in budgeting (Yuwono et al , 2005). Role important budget in organization sector public originate from its use in determine estimation income or amount bill on service Which given (Nordiawan , 2006). According to Freeman in the (Nordiawan 2006), budget is A process Which done by organization sector public For allocate source Power Which he has to in needsWhich No limited . Understanding the reveal role strategic budget in management riches A organization public. This research was conducted to find out proof empirical about, evaluation budget on managerial performance by entering construct motivation as variable mediating. The objects studied were SKPD structural officials Government Area Medan city . With a budget evaluation, action can be takendone For browse deviation on budget with method compare budgetwith its realization and used as a basis evaluation performance. Where if evaluation WhichIf done is positive then motivation will become low, And on the contrary If evaluation Whichdone supportive will produce behavior that is positive and can improve management performance (Dan & Rizky, 2012; Haslinda & M, 2016).

LITERATURE REVIEW

Performance managerial defined as abilities and work achievements achieved by Official Structural SKPD Which consists from Echelon II, Echelon III, And Echelon 4 Which covers activity they in carry out activity management Which includes: planning, investigation, coordinating, evaluation, supervision,staffing, negotiation, and representation or representative (Nengsy et al., 2013). Evaluation budget on basically is process compare between budget Which arranged with implementation, so that from comparison This can is known deviation-deviation Which happen. Deviation- deviation Which happen the willused as a basis for measuring efficiency as well as assessment of performance (Dan & Rizky, 2012). The longer and increasingly complex budget , the morethere is a high probability that change will be needed (Hariani & Veny, 2018). Evaluation budget is action Which done For browse budget department Which

concerned And used as a basis for evaluating departmental performance, in implementation APBD every SKPD do evaluation to assess their respective performance, whether the performance is as planned or on the contrary, a budget must always be made evaluated so that the APBD can later be implemented according to that planned (Aira, 2015).

Apart from that, Laberto (2001) in (Giusti et al., 2018) convey that motivation is Wrong One factor Which support enhancement performance Which optimal. Without motivation somebody will reluctant do his job so that performance Which expected No will achieved. Laberto (2001) add in his research find connection Which significant And positive between participation budget to motivation Work. With level motivation Which tall push manager For more effective inin understand budget, And manager will own understanding Which Good inface difficulty on moment implementation budget (Giusti et al., 2018).

According to Locke And Latham (2003) in the (Giusti et al., 2018) objective own wide influence on employee behavior and performance in organizations goal setting theory and practice organization. Goals settings theory assume that there is direct relationship between specific and measurable goals with performance. Expectancy theory say that para employee will motivated For emit level business Which tall when they Certain that business the will produce evaluation performance Which Good

Motivation is component important in reach success something process Work, Because contains a motivating element for someone For do something work Alone nor group (Nengsy et al., 2013). Something company will can reach the goal when supported source Power man Which quality, Wrong the only one is employee Which own motivation Work Which Good. Motivation arise Because exists something need And therefore need the directed on achievement objective certain. This motivation or drive to work is very important determine for achieved something objective, so man must can grow motivation Work as high as possible for para employee in company. Motivation is strength relatively from encouragement Which arise in self employee For try as optimal as possible in achieving that goal influenced by ability business For satisfying need (Son & Sudradjat, 2022). According to Jewell & Siegel in (Tsauri, 2014), Motivation refers to amount strength Which produce, direct, And maintain business in behavior certain. When person Work hard And do his job with Good, often interpreted that He own motivation Work Which tall. When person No do it well or it seems No Enough hard try so the conclusion is opposite, and No have motivation.

RESEARCH METHOD

Type study This is study field with use method survey through distributing questionnaires. Research population is a work unit manager or structural official on Unit Work Device Medan City Government Area.

Population consists from Echelon II Echelon III and Echelon IV officials at service And body as well as secretariat, Where there are 14 service, 7 Body, 1 secretariat Area, And 1 secretariat DPRD. Based on data Which obtained from the number of officials Echelon II as many as 23 people, 113 Echelon III, and Echelon IV as much 316 person, so that total whole official is 452 person. Sample chosen based on the table for determining the number of samples developed by Isaac and Michael (Sugiyono, 2012), with level significant 5%. From 452 respondents so obtained amount sample as much 191 And as much 122 Which returned. There is 4 questionnaire Which No filled in a way complete, so that there is 118 questionnaire Which can processed in study This Data in study This use data primary Which collected with send questionnaire to respondents. Whereas Type data Which used is Subject data. To give description Which clear And makes it easier implementation study, so need given definition variable operational Which will researched as base in compile questionnaire study. **Performance**

Managerial (Y)

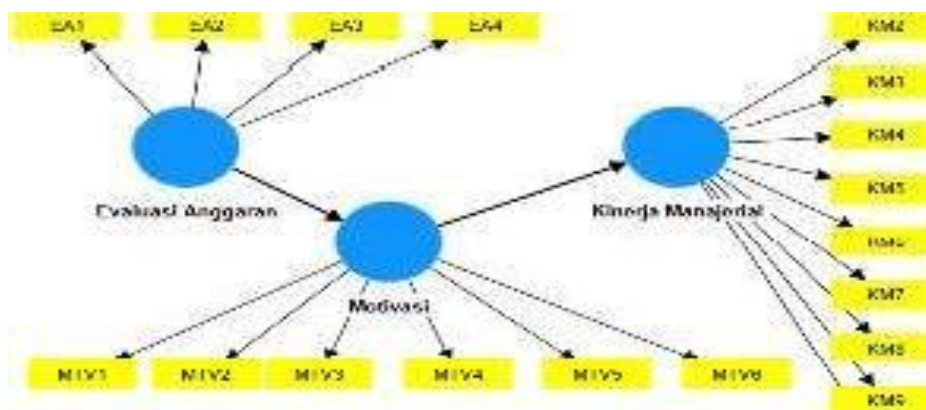
Performance managerial defined as abilities and work achievements achieved by Official Structural SKPD Which consists from Echelon II, Echelon III, And Echelon 4 Which covers activity they in carry out activity management Which includes: planning, investigation, coordinating, evaluation, supervision, staffing, negotiation, and representation or representative (Nengsy et al., 2013). Instruments used to measure performance managerial consists of 9 question items adopted from Mahoney *et al* (Nengsy et al., 2013). Managerial performance is measured including eight field activity management, that is planning, investing, coordinating, evaluating, supervising, arrangement staff, negotiation And representation as well as One measurement performance in a way comprehensive. Response from respondents be measured with using a 5 Likert scale, where 1 (very not agree) until 5 (very agree).

Budget Evaluation (X)

Evaluation budget defined as action Which done For browse deviation on budget to department concerned And used as base For evaluation performance department. Evaluation budget on basically is process compare between budget Which arranged with implementation, so that from comparison This can is known deviation deviation Which happen. Definition This refers to definition Which used by Kennis (Daily & Veny, 2018). Evaluation budget be measured through use budget, preparation in work, solution work with Correct And evaluation. Instruments used to measure evaluation budget consists from four items question Which used by Laoli (2012). Respondents are asked to choose one of 5 Likert scale point, where 1 (strongly disagree) to 5 (very agree).

Motivation (Z)

Motivation defined as desire in in somebody Which cause person the do action. Definition variable motivation on referring to Jewell & Siegel in the (Tsauri, 2014). Instrument Which used For measure motivation consists of 6 (six) question that is covers performance work, influence, control, dependency, expansion (development) and ties (affiliations) developed by Uday (1985), Suparman (2007) And Nengsy (2013). Respondent requested For choose Wrong one of 5 point scale likert, Where 1 (very Noagree) to 5 (strongly agree).



Picture: 1
Model Study

Source : Results Exercise Data Researcher With SmartPLS Version 4

Technique analysis data in study This done with use Partial approachLeast Square (PLS). PLS is an equation model Structural Equations Model (SEM) based component or variant (variance).

RESULTS

Description General Respondent

Respondent in study This is all over ASN in Secretariat Area Medan city amount as much 118 person. Results analysis descriptive against 118 respondents show 55 respondent (46.6%) gender , female, And 63 person respondent (53.04%) manifold sex Woman. Furthermore results analysis descriptive based on Age dominated by respondents with range age 20-30 year totaling 45 people or amounting to 38.1% of 118 respondent research , to follow with range aged 31-40 years as many as 32 people or as big as 27.1%, Then range age 41-50 year amount 29 person or around 24.6% as well as there is range that age will enter mass pension ie range age 51-60 as much 12 person from 118 person respondents study . Then , from results analysis descriptive based on Level education dominated by respondents Which educated Bachelor (S1) as many as 110 people or amounting to 93.2% of 118 respondent research and as many as 6 people or as big as 5.1% with education Masters (S2) as well as as much 2 person or as big as 1.7% with education Doctor (S3).

Table 1. Descriptive Statistics Based on Type Sex , Age And Level Education

		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Type Sex	Female	55	46.6	46.6	46.6
	Male	63	53.4	53.4	100.0
	Total	118	100.0	100.0	
		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Age	20-30	45	38.1	38.1	
	31-40	32	27.1	27.1	38.1
	41-50	29	24.6	24.6	65.3
	51-60	12	10.2	10.2	89.8
	Total	118	100.0	100.0	100.0
		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Level Education	Undergraduate	110	93.2	93.2	
	Master	6	5.1	5.1	93.2
	Doctoral	2	1.7	1.7	98.3
	Total	118	100.0	100.0	100.0

Source : Outputs SPSS 26.0

Outer Model

Study This do 3 time testing validity with results processing with use SmartPLS show mark *outer model* or correlation between statement items with variable latent or construct which in a way general a number of Already fulfil *Convergent Validity* Where mark correlation For each each indicator the Already fulfil mark Which recommended ie of 0.50, so can concluded that variable can said worthy or valid (Hair et al., 2017).

Variable latent or construct Which Not yet fulfil *Convergent Validity* issued from model study. With thereby all items existing ones are indeed valid and feasible (Table 2) represent variable Evaluation Budget, Motivation And Performance Managerial For testing more carry on. After is known level validity data, then the next step is to find out the level data reliability or level of reliability of each each existing variable through a composite value reliability produced by PLS calculations For each construct. Mark something A construct is said to be reliable if it provides value composite reliability >0.70 (Hair et al., 2017). Results reliability tests are presented on table. Results testing on table show that all over variable study Which covers Evaluation Budget, Motivation And Performance Managerial has a *Composite Reliability value* on 0.70 as mark *cutoff* , And mark Cronbach's Alpha was greater than 0.7 (Table 2). With as well as all constructs or research variables this already shows as a measurement fit, this means that all the items in question Which used has valid And reliable.

Inner Model

Testing *inner model* or model structural done For see connection between constructs as hypothesized in this research. The structural model is evaluated with use *R-Square* For construct dependent, *Stone-Geiser Q-square test* For *predictive relevance*, t-test as well as significance from structural path parameter coefficients. Coefficient value influence direct from each variable showed by direction One arrow from variable exogenous certain variables endogenous.

On table 4 show *R-Square* the Managerial Performance construct is 0.266 or as big as 26.6% Which is description Budget And motivation in meaning Also Still there is influence variable other as big as 73.4% Which No there is in model study This. Furthermore from table 32 Also show *R-Square* construct Motivation as big as 0.078 or of 7.8% which is an illustration of the influence given by the Budget Evaluation variable, in the sense that there are also other variables equal to 92.2% Which No there is in study This. The more tall *R-Square* so the more big ability variable independent or exogenous in explaining the dependent variable or endogenous.

Table 2. Mark R-Square

	R-square	R-square
adjusted Performance Managerial	0.266	0.259
Motivation	0.078	0.070

Source : Outputs SmartPLS 4.0

Based on results analysis coefficient determination on , can concluded Mark R Square influence in a way together or simultaneous Evaluation Budget And motivation On Managerial Performance is of 0.266 with adjusted r square value 0.259. So, you can explained that all construct exogenous (Evaluation Budget and motivation) by simultaneous influence Performance Managerial as big as 0.259 or 25.9%. By Because Adjusted R Square not enough of 0.67 or 67% then influence all construct exogenous Evaluation Budget and motivation to Managerial Performance including Strong.

Furthermore done testing *Predictive relevance* , Where something test Which done in show how much Good mark observation Which generated with use

procedure *blindfolding* with look at the value *Q square*. If mark *Q square* > 0 so can said own mark good observation, meanwhile If mark *Q square* < 0 then can stated mark observation No Good. *Q square predictive relevance* For model structural, measure how much Good mark observation generated by model And Also estimation the parameters. Mark *Q square* > 0 show model own *predictive relevance*; on the contrary If mark *Q square* ≤ 0 show model not enough own *predictive relevance*.

Table 3. Mark Q-Square

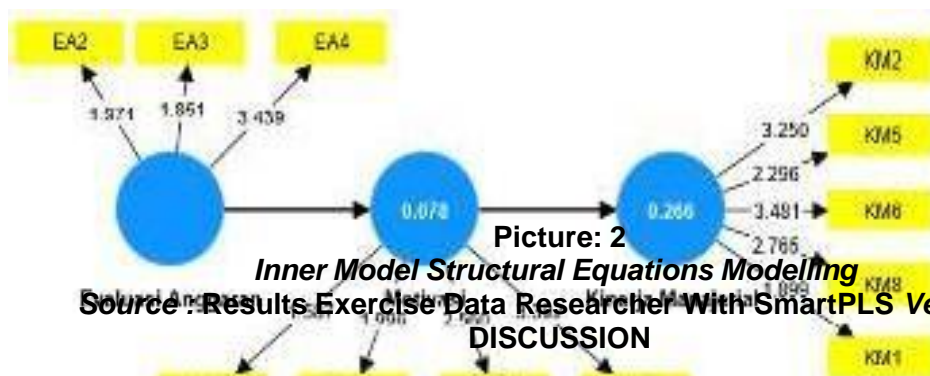
	Q ² predict	RMSE	MAE
Performance Managerial	0.007	1,024	0.706
Motivation	-0.028	1,029	0.700

Source : Outputs SmartPLS 4.0

Results calculation *Q-Square* Performance Managerial and Motivation ie of 0.007 or 0.7% for the Managerial Performance variable and -0.028 or -2.8% For variables Motivation, with thereby can concluded that construct Managerial Performance in the model in the research This own mark relevant predictive, where model Which used can explain existing information in research data as big as 0.7%. However For construct Motivation in the model on study This No own mark predictive relevant With see on mark that, then can concluded that study This own mark good / nice observation For construct Performance Managerial Because mark *Q square* > 0 (zero) that is 0.007, However For construct Motivation No own mark observation Which Oke good Because mark *Q square* < 0 (zero) namely -0.028 (Hair et al., 2017).

Structural Equations Modelling (SEM) Testing with PLS Version 4

Method analysis in study This done with *Structural Equation Modelling* (SEM). Testing done with help *Smart PLS* program version 4. Significance of parameters which is estimated give information about connection between variables study. Limit For reject accept proposed hypothesis is ±1.96, Where if mark t- statistics is at on range mark -1.96 And 1.96 so hypothesis will rejected or with say other accept hypothesis null (H0). Mark path coefficients between construct here is mark coefficient For see significance and power connection between construct. that value used For test hypothesis. Mark path coefficients range between -1 to +1. The more approach value +1, relationship second construct the more strong. Connection Which increasingly approach -1 indicated that connection the nature negative (Hair et al., 2017). Results testing *PLS Algorithm* obtained as following :



Source : Results Exercise Data Researcher With SmartPLS Version 4

DISCUSSION

Following This is presented in table 4 results from analysis bootstrapping PLS SEM direct effects is :

Table 4. Bootstrapping Exogenous Variables against Endogenous Variables

	Original Samples (0)	Sample mean (m)	Standard deviation (stdev)	T-statics (0/STDEV)	P Values

Evaluation of Managerial Performance Budgets	0.144	0.188	0.103	1,397	0.162
Motivational Budget Evaluation	0.280	0.342	0.138	2,025	0.043
Managerial Performance Motivation	0.516	0.530	0.151	3,410	0.001

Source: SmartPLS 4.0 output

Based on table in the table *direct bootstrapping effects* on , can interpreted asfollowing :

- a. *Direct Effects* or Influence Evaluation Budget on Managerial Performance
 The magnitude of the parameter coefficient for Evaluation variables Budget to Performance Managerial 0.144. Based on calculation by using bootstrapping or resampling, Where results test Estimated coefficient of Budget Evaluation on Performance Managerial results bootstrapping is as big as 0.266 with mark t count 1,397 < t-table (1.96) And standard deviation 0.103. So mark P-value is 0.162 > 0.05 so that Hypothesis H1 rejected or Which means No there is influence Which meaningful or significant in a way statistics between variables variable Evaluation Budget to Performance Managerial (Table 4).
- b. *Direct Effects* or Influence Direct Influence Evaluation Budget against Motivation
 The size coefficient parameter For variable Evaluation Budget against Motivation as big as 0.280 Which means there is influence positive Evaluation Budget against Motivation . Or can interpreted that the more tall Evaluation Budget so Motivation will increasing too. Increase one unit Evaluation Budget will increase Motivation as big as 28%. Based on calculation with use bootstrapping or resampling, where is the evaluation coefficient test result Budget t e r Motivation bootstrap results is 0.078 with the t-count value 2.025 > t-table (1.96) and standard deviation 0.138. So mark P-value is 0.043 < 0.05 so Hypothesis H2 is accepted or Which means influence Budget directly t e facing Motivation meaningful or significant in a way statistics (Table 4).
- c. *Indirect Effects* or Influence No Directly evaluate your budget Managerial Performance m e through Motivation P e influence No direct between Evaluation Budget (X) t e facing Performance Managerial (Y) m e through Motivation (Z) can outlined m e through p e the following b e equation :

$$\text{Indir e ct E ff e ct (I E)} = (\rho_{ZX}) \times (\rho_{YZ})$$

$$= 0.280 \times 0.516$$

$$= 0.144$$

Results p e r calculation m e show that p e influence No direct between Evaluation Budget (X) t e facing Performance Managerial (Y) m e through Motivation (Z) is s e b e sar 0.144 or 14.4%. Temporary big Budget Evaluation contribution is influential in total that directly influences Performance Managerial as big as 14.4%. So the rest as big as 95.6% influenced factor other Which No explained by study This.

CONCLUSION

This research was conducted to find out proof empirical about, evaluation budget on managerial performance by entering construct motivation as variable mediating. The objects studied were SKPD structural officials Government Area Medan city . Based on testing Which done with SmartPLS it can be concluded that from The results of the researchers' tests found evidence that construct Motivation can mediate connection Budget Evaluation with Managerial Performance. This It means Motivation Which owned by official structural SKPD Medan City Government capable in increase performance managerial. However, If the Budget Evaluation construct is direct influence Performance Managerial actually got it results Which No significant Wherecalculated t value $1.397 < t\text{-table} (1.96)$. This situation happen Because spread questionnaire done researcher on moment happen mutation so that causes the motivation Q-Square value to be smaller from zero or with say other Motivation No has observational value Oke good.

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