The International Journal of Social Sciences World
TIJOSSW is Available Online at:
https://www.growingscholar.org/journal/index.php/TIJOSSW
Vol. 01 No. 01, November 2019, pages: 01~10
DOI: https://doi.org/10.5281/zenodo.3522567
Growing Scholar Publisher, USA

The Impact of Organizational Commitment as Mediator and Moderator Relationship between Budgeting Participation on Managerial Performance: Evidence From Indonesia

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Article history:
Received: July, 15th, 2019, **Accepted**: September, 30th 2019, **Published**: October, 30th 2019

Keywords

Organizational commitment;
Managerial performance;
Budgeting participation;
Savings and loan;
Indonesia;

Abstract

This study aimed at analyzing the role of organizational commitment as moderator as well as moderator relationship between budgeting participation and managerial performance. It was conducted in Savings and Loan Credit Union at Kupang city- Indonesia. The research sample was 62 respondents from a total of 108 leaders of financial divisions and credit union managers. The sample was chosen based on the 5% sampling technique that gained through a purposive sample technique. Next, the data were analyzed by applying regression analysis using mediation and moderation of Macro Process Hayes and Sobel Test with SPSS version 20. The results have shown that budget participation has a positive and significant effect on managerial performance and organizational commitment, but the organizational commitment has no significant effect on managerial performance. Furthermore, organizational commitment mediates a positive and significant relationship between budgetary participation and managerial performance, while organizational commitment weakens the relationship between budgetary participation and managerial performance.

1. Introduction

During the last decades, business competition between companies is getting tougher. This forces the companies to increase their effectiveness in order to maintain the survival of the company itself. Managerial performance is used as one of the factors that can increase organizational effectiveness. There are many ways to measure/assess managerial performance, including by looking at the amount of operating profit, the amount of operating cash, return on assets, return on investment, and free cash flow (Pramono, 2007: 3). In addition, managerial performance can also be assessed using a budget (Purwadinata et al., 2019). The budget is a plan for the company's work activities for one year expressed quantitatively and measured in standard

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monetary units (Mulyadi, 2001: 488). Therefore, for a company, the budgeting process becomes an important thing that must be considered.

The budgeting process is a technical matter that involves finance, numbers, and estimates (Nino et al., 2019). How the budget makers carry out the budgets have made becomes important. Reciprocal relationships between individuals and organizations make it possible to achieve goals with well-managed inter-group cooperation. Organizational commitment and budget sufficiency are synergized to achieve managerial performance.

Budget participation is considered as an approach that can increase the effectiveness of a company's budget, which will then increase managerial performance. Related to the thoughts, this study aims to analyze the appropriateness level of the budgetary participation influence on managerial performance, that is conducted through organizational commitment and budget adequacy as a moderating variable in Savings and Loans Credit Unions in Kupang, East Nusa Tenggara- Indonesia. The data collection method of the current study was questionnaire. Based on the type, there were two types of data used in this study, namely qualitative data which was the elements of the questionnaire, and quantitative data which was the score of the questionnaire answered by respondents. The population of the current study was 108 'Savings and Loan Credit Unions' managers who have participated in preparing the budget.

2. Materials and Methods

2.1 Review Literature And Hypothesis Development

Budgeting Participation

Garrison and Noreen (2012) state that the participatory budget is drawn up with the cooperation and full participation of all managers at all levels. Hansen *et al.* (2013) state that a participation budget is a budgeting approach that allows managers responsible for the performance of the budget, as well as in the budget development.

Organizational commitment

Robbins and Judge (2008) express that the commitment of employees to an organization is the degree to which an employee is faithfull in a particular organization and its goals, and intends to maintain membership in the organization. Organizational commitment has become an interesting study throughout 40 years (Becker, 1960; Rizter and Trice, 1969; Hrebiniak and Alutto, 1972; Porter, *et al.,*1974; Steers, 1977; Mowday, 1979; Allen and Meyer, 1990, Meyer and Allen, 1991; and Batilmurik & Noermijati, 2019). Organizational commitment can be measured into 3 dimensions, namely: 1) affective that related to emotional, identification, and employee involvement in an organization; 2) normative that related to the employee's feelings about the obligations that must be given to the organization, and 3) the continual component that based on the employee's perception of the loss s/he will face if leaving the organization .

Budgeting Participation and Managerial Performance

Mahoney , *et al.* (1965) define managerial performance as the result of an effective managerial activity process starting from the planning process, implementation, administration, accountability report, guidance, and supervision. The relationship between budgetary participation and managerial performance is an interesting study in accounting and management. Some previous studies such as; Mahoney, *et al* (1965); Govindarajan (1986); Brownell and McInnes (1986); Dunk (1989; 1990; 1993); Nouri and Parker (1998); Susanti, *et al* (2018); Rachman (2014); Ogiedu and Odia (2013); Nainggolan, *et al* (2019); Li, *et al* (2010); Mia (1989); Lau and Lim (2002); Hariyanto (2018) and Badu (2019).

H1: Budgeting participation is positively significant with managerial performance

Budgeting Participation and Organizational Commitment

Studies of budgetary participation and organizational commitment have ever been conducted by Subramaniam and Mia (2001); Subramaniam, *et al* (2002); Selvina and Yuliansyah (2015); Baerdemeker

DOI: 10.5281/zenodo.3522567

and Bruggeman (2015); Hariyanto (2015); Ek er (2006), the results of the study indicate that budgetary participation influences organizational commitment.
H2: Budgeting participation is positively significant with organizational commitment

Organizational Commitment and Managerial Performance

Another research that has been conducted on organizational commitment and managerial performance was the research of Allen and Meyer (1991); Nouri and Parker (1998); Rachman (2014); Ogiedu and Odia (2013); Nainggolan, *et al* (2019); Az (2017); Hariyanto (2015); and Badu (2019); Zefeiti and Mohamad (2017). Their research results show that organizational commitment has a significant effect on managerial performance and employee performance.
H3: Organizational commitment is positively significant with managerial performance

Organizational Commitment as Mediating and Moderator Variables

Previous studies that put organizational commitment as a moderating and mediating were Nouri and Parker (1998); Suliman and Iles (2000); Eker (2006); Syauta, *et al.* (2012); Suliman and Khathairi (2013); Baerdemeker and Bruggeman (2015). In the other side, studies that placing organizational commitment as a mediating variable has ever been conducted by Hariyanto (2108) and Ogiedu, while Odia (2013) puts organizational commitment as a moderating variable.
H 4: Organizational commitment has a significant positive mediating effect on the relationship between budgeting participation on managerial performance
H 5: Organizational commitment has a strong significant positive moderating effect on the relationship between participation budgeting on managerial performance

Based on theoretical studies and previous research, a conceptual framework model can be presented in Figure 1 below.

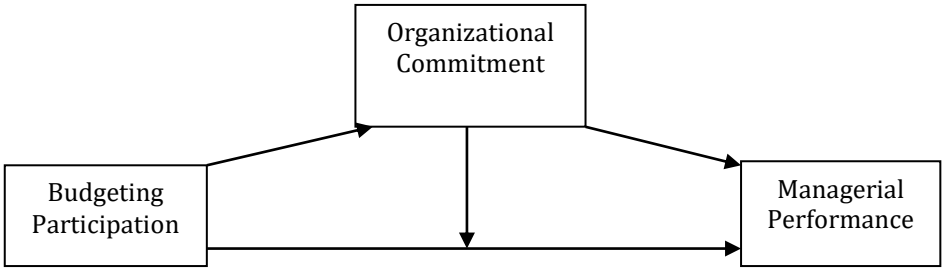


Figure 1
Conceptual Model Scheme of The current Study

2.2 Method

Sampling and Research Procedure

The study was conducted on the head of the financial division and the manager of the Savings and Loan Credit Unions in Kupang City. The total population was 108 respondents. From the respondents, positive sampling respondents were chosen using a sampling technique of Slovin 5%. As the results, there was a positive sampling of 62 respondents.

Research Variables

Following are the variables of budgeting participation, managerial performance, and organizational commitment. All statement items use a 5-point Likert Scale from strongly agree (5) to strongly disagree (1).

Budgeting Participation

The instrument of budget participation in Soobaroyen (2005) with 6 indicators, including 1) Participation in budgeting; 2) contribution in preparing the budget; 3) the manager's influence in determining the final budget; 4) Reasons for superiors in revising the proposed budget; 5) the frequency of managers to discuss the budget, and 6) the frequency of superiors asking for opinions in the preparation of the budget .

Managerial performance

The managerial performance measurement instrument applied the model of Mahoney, *et al* (1965). The model has 8 indicators, including 1) planning; 2) investigation; 3) coordination; 4) evaluation; 5) supervision; 6) staffing; 7) negotiation; and 8) representation.

Organizational commitment.

The organizational commitment instrument applied Meyer and Allen (1990; 1991) with 3 indicators, namely: 1) effective, 2) normative and 3) continuous.

Data Analysis

Mediation and moderation regression data analysis were conducted using SPSS 20 with Macro Process and Sobel Test (Hayes and Preacher; 2004). Related to the test, Preacher, *et al* (2007) confirm that the magnitude of the indirect effect depends on the moderator variable rate.

3. Results and Discussion

Statistical Analysis

3.1 Descriptive Statistical Analysis

Descriptive statistical analysis of all variables is shown in the following Table 1.

Table 1
Descriptive Results of Managerial Performance,
Budgeting Participation and Organizational Commitment

Variable	Item Number	Average Variable Score	Category
Budget Participation	1-10	4.08	Well
Organizational commitment	11-16	4.01	Well
Managerial Performance	17-28	4.09	Well

Source: Primary Data, July 2019 .

Based on Table 1 above, the results of the descriptive analysis of each variable research shows the average score at 4.01 to 4.09. Thus it can be concluded that each head of the financial division fund manager in a Saving and Loan Credit Unions is able to carry out the functions of budget participation, organizational commitment, and good managerial performance.

3.2 Instrument Measurement

Validity and reliability tests are used for testing instruments. The results of the validity and reliability tests are presented in the following table (2).

DOI: 10.5281/zenodo.3522567

Table 2
Value of Validity and Reliability of Research Variable Instruments

Variable	Item Number	Pearson Correlation Value	Cronbach Alpha Value
Budget Participation	1-10	between 0.676-0.825	.779
Organizational commitment	11-16	between 0.771 - 0.861	.803
Managerial Performance	17-28	between 0,704-0,855	.77 7

Source: Primary Data, July 2019.

Based on Table 2 above, according to Nunelly (2008), it can be declared that the instrument meets validity standard (> 0.60) and reliable with Cronbach Alpha values> 0, 70 (Hair, *et al*, 2009).

3.3 Mediation and moderation Regression

The results of the mediation regression analysis (path analysis) which are to show the direct or indirect relationship between each variable. Analysis using Sobel Test with the help of Sobel SPSS Script developed by Hayes and Preacher (2004) is presented in Table 3 below.

Table 3
Summary of Direct and Indirect Relations Between Variables

Direct Influence and Total Influence	Coefficients	Standard error	$T_{calculation}$ value	Sig.
b (Kin Manj-PartAngg)	1,1604	0, 417	27,8452	0,000
b (CommitOrg-PartAngg)	0.4226	0.566	7.4710	0,000
b (KinManj-CommitOrg. PartAngg)	0.2130	0.918	2.3202	0. 0 23
b (KinManj-PartAngg. CommitOrg)	1.0704	0.0559	19,1505	0,000
Indirect Effects and Significant Levels	Value	Standard error	Z value	Sig.
Effect PartiAngga_KomOrg: R value: 0.694 Partiangga_KomOr_KinMan R value: 0.967	0.0900	0.410	2,1979	0.280

Source: Primary Data. July 2019

The direct effect and the total effect has seen the value of b (KinManj-PartAngg) is the total of independent variable X. The budgetary participation has a positive effect towards managerial performance variable. The coefficient value is 1.1604. Furthermore, it is significant in 0,000, and the value of R = 0.694. This shows that hypothesis 1is accepted. Budgetary participation has a positive and significant effect on managerial performance.

Next, in line 2, b (CommitOrg-PartAngg) is the influence of budgetary participation variables on organizational commitment. It obtained a coefficient value of = 0.4226, and significant at 0.000. Thus hypothesis 2 is accepted. It is proved that participation budgetary has a positive and significant impact on organizational commitment. Inline 3 (KinManj-KomitOrg. PartAngg), it is shown a mediator variable effect of organizational commitment towards managerial performance by controlling the budget participation variable. The value of the coefficient is 0.2130, and significant at 0.0023. This shows that hypothesis 3 is accepted. Based on the current research, it is declared that organizational commitment has a significant positive effect on managerial performance.

Furthermore, in line 4, b (KinManj-PartAngg. CommitOrg) shows a direct influence of budgetary participation on managerial performance by controlling the mediator variable of organizational commitment. It obtained coefficient value 1.0704, T calculated value = 19.505, and significant at 0.000. This shows that hypothesis 4 is accepted. In other words, it is proved that organizational commitment has a mediating influence on a positive and significant relationship between budgetary participation and managerial performance.

In the indirect effect section, it is seen that the indirect effect of budgetary participation on managerial performance, through organizational commitment is 0.0900. Based on these results, organizational commitment is stated to have a positive and significant mediation effect between budget participation on managerial performance. However, the correlation itself is low.

The results of moderation regression have obtained *R*-value as much as *0.965,* and R Square = 0.932, with the rate coefficient unstandardized of managerial performance regression model *(Y = 4,286 + 1,001* $_{of\ participation\ budget}$ *+ 0.004* $_{interaction}$), then obtained by value t $_{arithmetic}$ amounted to *(1.855 <1, 999)* and significant value = (*0.069> 0.000).* It shows that organizational commitment weakens the relationship between budgetary participation and managerial performance. In other words, hypothesis 5 is accepted. The result of this statistical analysis shows that organizational commitment has a positive but not significant effect on the relationship between budgetary participation and managerial performance in Saving and Loan Credit Unions.

Based on the analysis, that has mentioned above, it is stated that hypothesis 1 and hypothesis 2 are accepted. Budgetary participation has a positive and significant effect on organizational commitment. The results of this study is believed to be a basis for Division Heads as well as the managers in Kupang City Indonesia, to carry out their duties in preparing, planning, and executing budgets for their organizational progress. The statement is supported by hte proposals of Garrison (2013); Hansen and Mowen (2013); and Mahoney, *et al* (1965).

This study also reinforces the results of previous research such as; Govindarajan (1986); Brownell and McInnes (1986); Dunk (1989; 1990; 1993); Nouri and Parker (1998); Susanti, *et al* (2018); Rachman (2014); Ogiedu and Odia (2013); Nainggolan, *et al* (2019); Li, *et al* (2010); Mia (1989); Lau and Lim (2002); Hariyanto (20180 and Badu (2019). Thus, as stated by Robbins and Judge (2008), it is very important for every head of the financial division and managers to pay attention to organizational commitment, employee commitment to the organization.

Next, the results showed that hypothesis 3 is accepted since organizational commitment has a positive and significant effect on managerial performance. The results of this study support the proposals of Allen and Meyer (1991); Nouri and Parker (1998); Rachman (2014); Ogiedu and Odia (2013); Nainggolan, *et al* (2019); Az (2017); Hariyanto (2015); Badu (2015) (2019); Zefeiti and Mohamad (2017). Therefore, it is stated to be important for every organisation leaders, in this case, the managers of credit unions in Kupang City, to pay attention to employee needs.

Furthermore, hypothesis 4, organizational commitment mediates a positive and significant relationship between budgetary participation and managerial performance, is accepted. However, it is categorized as an indirect influence since the correlation value is low. It is, thus, important for every manager to pay attention to the commitment of each Credit Unions member. The last, in hypothesis 5, it is shown that organizational commitment has a moderating influence that weakens the relationship between participation budget and managerial performance. Therefore, it becomes necessary for the officers of credit unions to pay attention to the organizational commitment of each employee. Furthermore, based on the results of the research above, it is important for every manager in Kupang city to pay attention for every factor that can improve managerial performance by increasing the active participation of members, providing ease of service for members, improving service quality by diversifying service products in order to face of competition in the presence of Credit Unions today.

4. Conclusion

Based on the analysis, as have been stated, it is concluded that budget participation has a positive and significant effect on managerial performance and organizational commitment, but the organizational commitment has no significant effect on managerial performance. Furthermore, organizational commitment mediates a positive and significant relationship between budgetary participation and managerial

DOI: 10.5281/zenodo.3522567

performance, while organizational commitment weakens the relationship between budgetary participation and managerial performance.

In the other side, this finding has several limitations, including; 1) only examines factors of budget participation, commitment and managerial performance while there are various factors that also influence the performance of Credit Unions in Kupang City- Indonesia. 2) It is the relatively small number of samples (62 respondents), while the total population is 102 employees. Barron and Kenny (1986); Bollen and Stine (1990) propose that to study mediation and moderation variables, it requires a large sample size since the relatively small sample size is not normally distributed. 3) Credit Unions in Indonesia have a very fundamental difference compared to business entities (other companies/organizations). Indonesian Credit Unions are based on consensus agreement in accordance with Article 33 of the 1945 Constitution. Moreover, Credit Union members are also Credit Union owners. Based on the limitation, it is suggested that there will be a future study conducted by examining other factors, such as organizational culture factors in Credit Unions, Credit Union ownership.

Acknowlegment

The authros have no conflict of interest. This study is financed by research funding of Politeknik Negeri Kupang- Indonesia. Therefore, the authors would liket to thank to the Director of Politeknik Negeri Kupang-Indonesia.

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