

The Effect of Budgetary Participation and Responsibility Accounting on Managerial Performance in Regional Government Organizations

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Abstract

This study aims to analyze the effect of budgetary participation and responsibility accounting on managerial performance in regional government organizations (OPD) of Rokan Hulu Regency. The population used in this study consisted of the regional government organizations of Rokan Hulu Regency. The sampling method applied was purposive sampling, and the research data were obtained from primary questionnaires. This study employed a quantitative approach. Data analysis was conducted using multiple linear regression with hypothesis testing through the t-test and F-test, with the assistance of SPSS. The results show that, partially, budgetary participation does not have a significant effect on managerial performance, whereas responsibility accounting partially has a significant effect on managerial performance; simultaneously, budgetary participation and responsibility accounting have a significant effect on managerial performance.

Introduction

Managerial performance is one of the important factors determining the success of regional government organizations (OPD) in achieving development goals and delivering effective public services. Improvements in managerial performance are influenced by various factors, including budgetary participation and the implementation of responsibility accounting. Budgetary participation gives managers the opportunity to be involved in the budget preparation process, which can strengthen commitment, coordination, and the quality of decision-making, while responsibility accounting functions as a control system that divides responsibility across organizational units, enabling implementation and performance evaluation to be carried out more accountably.

In practice, however, budget management in the public sector continues to face various problems, such as delays in budget realization, weak coordination among working units, and managers' involvement in budget preparation that has not yet been optimal. On the other hand, inconsistent implementation of responsibility accounting causes performance evaluation to become less objective. These conditions have the potential to hinder the achievement of optimal managerial performance in regional government organizations. Prior research examining budgetary participation and responsibility accounting in similar public-sector contexts, such as the study by Andika, Ammar, and Andriani (2020) on regional government organizations in Kuantan Singingi Regency, and Julita and Sudirman (2020) on the Public Works Office of Palopo City, indicates that both variables affect managerial performance, although findings regarding the partial effect of each variable still show inconsistencies across studies.

This variation is further reflected in other prior studies: Natalya, Kusumawardani, and Deviyanti (2016), examining the Regional Finance and Asset Management Agency of Balikpapan City, Meirina, Aziora, and Kbp (2020), examining a regional water utility (PDAM) in Padang City, and Lukito and Retnani (2015), examining a regional water utility in Samarinda City, all found effects of budgetary participation and responsibility accounting on managerial or employee performance, yet the strength and significance of each variable's partial contribution differed between these settings. Such differences in findings underscore the need for further research

specifically within Rokan Hulu Regency's regional government organizations, in order to obtain empirical evidence consistent with the characteristics of this particular local government context. This study aims to analyze the effect of budgetary participation and responsibility accounting on managerial performance in the regional government organizations of Rokan Hulu Regency, both partially and simultaneously. The research problem is addressed through a quantitative approach, collecting data using questionnaires distributed to OPD officials and analyzing the data using multiple linear regression. The results of this study are expected to provide input for local government in improving the quality of budget preparation, strengthening the responsibility accounting system, and encouraging effective and accountable improvement in managerial performance.

Literature Review and Hypotheses Development

The Effect of Budgetary Participation on Managerial Performance

Budgetary participation reflects the extent to which managers are actively involved in the budget preparation process, which is expected to strengthen commitment, coordination, and responsibility toward the implementation of work programs; the concept of budgetary participation is closely tied to job-relevant information and the potential for budgetary slack that can arise when participation is not accompanied by adequate authority or oversight (Sopanah, Harnovinsah, Sulistyan, & Mulyono, 2023). A number of prior studies have found that budgetary participation tends to improve managerial performance. Anam and Suwanto (2023), examining organizational culture, leadership style, and budgetary participation at PT Pos Indonesia Persero Metro, found that budgetary participation contributes to managerial performance, while Rizky and Islahuddin (2023), studying state-owned enterprises in Banda Aceh City, found that budgetary participation has a significant partial effect on managerial performance. Nevertheless, some studies report different results, indicating that the relationship between budgetary participation and managerial performance is not always consistent across organizational contexts. Based on the relationship between budgetary participation and managerial performance found in prior research, the following hypothesis is proposed:

H₁: Budgetary participation affects managerial performance.

The Effect of Responsibility Accounting on Managerial Performance

Responsibility accounting provides a control system capable of measuring and evaluating performance based on responsibility centers; clarity of authority and responsibility encourages more effective resource management, thereby contributing to improved managerial performance. Anjel, Rodiah, and Ramashar (2023), examining the role of responsibility accounting in revenue-center performance assessment at PT Propan Raya, and Lumeno, Pontoh, and Gerungai (2023), analyzing the implementation of responsibility accounting in performance assessment at PT PELNI (Persero) Tolitoli Branch, both found that responsibility accounting plays an important role in improving the accountability and measurability of organizational performance. This is further supported by Pratiwi and Kartika (2019), who found that responsibility accounting, together with organizational commitment and budgetary participation, affects managerial performance. Based on the relationship between responsibility accounting and managerial performance found in prior research, the following hypothesis is proposed:

H₂: Responsibility accounting affects managerial performance.

The Simultaneous Effect of Budgetary Participation and Responsibility Accounting on Managerial Performance

High budgetary participation, supported by sound implementation of responsibility accounting, is expected to improve the effectiveness of planning, control, and performance evaluation within an organization; the combination of these two factors is expected to optimize managerial performance as a whole. Sari (2013), studying PT Pos Indonesia, and Simanullang and Simanullang (2022) both found that budgetary participation and responsibility accounting simultaneously have a significant effect on managerial performance, a finding further reinforced by

Yeni, Herdi, and Goo (2023) in their study of a savings and credit cooperative (KSP Kopdit Hiro Heling). Based on the relationship between budgetary participation, responsibility accounting, and managerial performance found in prior research, the following hypothesis is proposed:

H₃: Budgetary participation and responsibility accounting simultaneously affect managerial performance.

Research Methods

This study employed a quantitative approach using a survey method. The object of this research is the effect of budgetary participation and responsibility accounting on managerial performance in the regional government organizations (OPD) of Rokan Hulu Regency. The research was conducted across all OPDs in Rokan Hulu Regency, with respondents consisting of heads of departments, secretaries, heads of divisions, heads of subdivisions, and other officials involved in the budget preparation process.

The data used are primary data obtained through the distribution of questionnaires using a five-point Likert scale. The sampling technique applied was purposive sampling, selecting respondents based on specific criteria relevant to the research objective, resulting in a final sample of 45 respondents. In addition to primary data, this study also used secondary data in the form of relevant documents and literature.

The independent variables in this study are Budgetary Participation (X1) and Responsibility Accounting (X2), while the dependent variable is Managerial Performance (Y). Budgetary participation was measured based on the level of managerial involvement in budget preparation; responsibility accounting was measured through the implementation of responsibility centers and the reporting and control system; and managerial performance was measured based on managers' ability to carry out the functions of planning, coordination, evaluation, supervision, and decision-making.

The research instrument was tested using validity and reliability tests. Consistent with the emphasis of Susandi (2024) on the importance of both system quality and budgetary participation as joint contributors to managerial performance, data were then analyzed using descriptive statistics, classical assumption tests comprising normality, multicollinearity, and heteroscedasticity tests, followed by multiple linear regression analysis. Hypothesis testing was conducted using the partial test (t-test), the simultaneous test (F-test), and the coefficient of determination (R^2) to determine the magnitude of the effect of the independent variables on the dependent variable.

Results and Discussion

Validity testing of the Budgetary Participation and Responsibility Accounting questionnaires showed that all items had a calculated r-value greater than the r-table value (0.2940, based on $df = n - 2 = 43$ at a 5% significance level), so all items were declared valid.

Table 1. Reliability Test Results

Variable	Number of Items	Cronbach's Alpha	Description
Budgetary Participation (X1)	4	0.790	Reliable
Responsibility Accounting (X2)	5	0.734	Reliable
Managerial Performance (Y)	8	0.825	Reliable

Source: SPSS Data Processing Results, 2026

Reliability testing on **Table 1** shows Cronbach's Alpha values above 0.60 for all three variables, so the research instrument used to measure them is declared reliable. Classical assumption testing shows that the residual data is normally distributed, confirmed both through the normal P-Plot graph and the Kolmogorov-Smirnov test (Asymp. Sig. = 0.200 > 0.05); no multicollinearity is present, as no independent variable has a Tolerance value below 0.10 or a VIF

value above 10 (Tolerance = 0.875 and VIF = 1.143 for both X1 and X2); and no heteroscedasticity is present, based on the Spearman's rho test, in which the significance value of each independent variable's correlation with the unstandardized residual exceeds 0.05 (0.641 for X1 and 0.092 for X2), so the regression model is suitable for hypothesis testing.

Table 2. Multiple Linear Regression and t-Test Results

Variable	B	T	Sig.
(Constant)	15.829	3.365	0.002
Budgetary Participation (X1)	-0.281	-1.295	0.202
Responsibility Accounting (X2)	0.980	4.665	0.000

Source: SPSS Data Processing Results, 2026. Dependent Variable: Managerial Performance; $t\text{-table} = 2.01808$

Based on **Table 2**, the regression equation obtained is $Y = 15.829 - 0.281X_1 + 0.980X_2$. The constant value of 15.829 indicates that when Budgetary Participation and Responsibility Accounting are held at zero, Managerial Performance remains at 15.829. The regression coefficient of Budgetary Participation (X1) is negative at -0.281 , indicating an inverse relationship with Managerial Performance, while the regression coefficient of Responsibility Accounting (X2) is positive at 0.980, indicating that an increase in Responsibility Accounting is followed by an increase in Managerial Performance, assuming the other variable remains constant.

Table 3. F-Test and Coefficient of Determination Results

F-calculated	Sig.	Adjusted R Square
10.953	0.000	0.311

Source: SPSS Data Processing Results, 2026. Predictors: (Constant), Responsibility Accounting, Budgetary Participation

The t-test results in **Table 2** show that Budgetary Participation obtained a calculated t-value of -1.295 , smaller in absolute terms than the t-table value of 2.01808, with a significance value of 0.202 (> 0.05), so H1 is rejected: Budgetary Participation does not have a significant partial effect on Managerial Performance. Responsibility Accounting obtained a calculated t-value of 4.665 (absolute value greater than t-table 2.01808), with a significance value of 0.000 (< 0.05), so H2 is accepted: Responsibility Accounting has a significant partial effect on Managerial Performance. The F-test result in **Table 3** shows a calculated F-value of 10.953 with a significance value of 0.000 (< 0.05), so H3 is accepted: Budgetary Participation and Responsibility Accounting simultaneously have a significant effect on Managerial Performance. The Adjusted R Square value of 0.311 indicates that the two independent variables together explain 31.1% of the variation in Managerial Performance, while the remaining 68.9% is explained by other factors outside the research model, such as human resource competence, organizational commitment, or internal control systems.

The Partial Effect of Budgetary Participation on Managerial Performance

The results of this study show that Budgetary Participation does not have a significant effect on Managerial Performance in Rokan Hulu Regency, evidenced by a calculated t-value of -1.295 , smaller than the t-table value of 2.01808, and a significance value of 0.202, greater than 0.05, so H1 is rejected. This finding indicates that managerial involvement in the budget preparation process is not necessarily able to improve managerial performance if the participation provided is not accompanied by decision-making authority and is not optimally utilized in carrying out managerial duties. This result is consistent with a body of prior findings on inconsistent partial effects of budgetary participation, but differs from Rizky and Islahuddin (2023), who found that budgetary participation has a significant partial effect on managerial performance, in which budgetary participation is understood as the involvement of all managers in carrying out activities aimed at achieving the goals set out in the budget. This suggests that the level of budgetary participation is not always the determining factor for managerial performance; performance is more

plausibly influenced by other factors, such as human resource competence, organizational commitment, internal control systems, or the implementation of responsibility accounting.

The Partial Effect of Responsibility Accounting on Managerial Performance

The hypothesis testing results through the t-test show a calculated t-value of 4.665 in absolute terms, greater than the t-table value of 2.01808, with a significance value of 0.000, smaller than 0.05, so H2 is accepted: Responsibility Accounting has a significant partial effect on Managerial Performance. This finding shows that the better the implementation of responsibility accounting, the better the resulting managerial performance. A clear division of duties and authority enables every official to know their respective responsibilities, while a sound responsibility reporting system allows leadership to conduct supervision and evaluation of activity implementation, thereby supporting appropriate decisions to achieve organizational objectives. This finding is consistent with Anjel, Rodiah, and Ramashar (2023) and Lumeno, Pontoh, and Gerungai (2023), both of whom found that responsibility accounting plays an important role in improving accountability and clarifying the responsibilities of each work unit, with Priscilla, Wahyuni, and Ramadhani (2023), who found that the implementation of a responsibility-center accounting system contributes positively to organizational performance, and with Pratiwi and Kartika (2019), whose findings indicate that effective responsibility accounting facilitates evaluation against organizational targets, thereby contributing to improved managerial performance.

The Simultaneous Effect of Budgetary Participation and Responsibility Accounting on Managerial Performance

Based on the F-test results, a calculated F-value of 10.953 was obtained with a significance value of 0.000, smaller than 0.05, so H0 is rejected and Ha is accepted: Budgetary Participation and Responsibility Accounting simultaneously have a significant effect on Managerial Performance. This finding is consistent with Sari (2013) and Simanullang and Simanullang (2022), both of whom found that budgetary participation and responsibility accounting simultaneously have a significant effect on managerial performance, as well as with Yeni, Herdi, and Goo (2023), who reported a similar simultaneous effect in a cooperative setting. These findings explain that the combination of involvement in the budgeting process and the implementation of an effective responsibility system can create accountability, improve coordination between divisions, and encourage the achievement of organizational goals more optimally even where budgetary participation alone does not show a significant partial effect, its combination with a well-implemented responsibility accounting system still contributes to overall managerial performance.

Implication and Conclusion

Based on the results of the analysis and discussion, it can be concluded that Budgetary Participation does not have a significant partial effect on Managerial Performance in the regional government organizations of Rokan Hulu Regency (H1 rejected); Responsibility Accounting has a significant partial effect on Managerial Performance (H2 accepted); and Budgetary Participation and Responsibility Accounting simultaneously have a significant effect on Managerial Performance (H3 accepted), explaining 31.1% of its variation. These findings provide empirical evidence that improving managerial performance in public-sector organizations does not depend solely on officials' involvement in budget preparation, but also requires the implementation of an effective responsibility accounting system; the synergy between these two aspects is an important factor in supporting more effective, transparent, and accountable governance.

These findings imply that the Rokan Hulu Regency Government is encouraged to continue improving officials' participation in the budget preparation process while strengthening the implementation of responsibility accounting through better reporting systems, a clear division of authority and responsibility, and continuous performance evaluation. Future researchers are recommended to expand this study by incorporating other variables that may affect managerial performance, such as organizational commitment, organizational culture, or internal control systems, in order to obtain more comprehensive findings.

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