



Self-Efficacy, Work Motivation, Budgetary Participation, Budget Targets, Accountability and Managerial Performance: Evidence from Aceh, Indonesia

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Abstract

Objective– This study aims to analyze the role of self-efficacy and work motivation on the relationship between budgetary participation, clarity of budget targets, and accountability with managerial performance in regional work unit in Aceh province, Indonesia.

Design/methodology– The population in this study was all regional work units in Aceh Province while the samples were drawn from all regional work units of Pidie Regency, Pidie Jaya Regency, and Bireun City which has a total of 147 regional work units. The number of respondents in this study was 441 obtained from the sample of each regional work units which consist of 3 respondents.

Results –The results showed that budgetary participation, clarity of budget targets, accountability, self-efficacy, and work motivation had an effect on managerial performance in regional work units in Aceh province. Meanwhile self-efficacy moderated the influence of budgetary participation, clarity of budget targets, and accountability on managerial performance and work motivation moderated the influence of budgetary participation, clarity of budget targets, and accountability on managerial performance in regional work units in Aceh province.

Keywords: Budgetary Participation, Clarity of Budget Targets, Accountability, Self Efficacy, Work Motivation, Managerial Performance

1. Introduction

The performance of the public sector is largely influenced by the performance of the apparatus or managerial which includes the planning, investigation, coordination, evaluation, supervision, staff arrangement and negotiation processes (Arini, 2019). As mandated in Law No.32 of 2004 concerning regional governance, one of which is implemented based on the principle of decentralization supports regional autonomy by giving authority to subordinates to participate in making decisions in order to achieve organizational goals. With the existence of decentralization, it can improve the performance of regional apparatus in allocating resources and services to the community (Arini, 2019). In other words, the more decentralized organizational structure in the regional government, the higher the managerial performance of the regional work unit in carrying out regional financial management. Regional work unit is public sector organization that is required to have performance oriented to the interests of the community and encourage the government to always be responsive to the environment by providing the best service in a transparent and quality manner as well as a good division of tasks in the government.

However, the performance of the government apparatus in Aceh Province is seen as not yet excellent. In 2018, five head of department in Aceh Province were examined by the Corruption Eradication Commission (KPK) regarding the corruption case of the Aceh Special Autonomy Fund (DOKA) that ensnared the Governor of Aceh (Widiastuti, 2018). Another case was the corruption of teacher certification funds in 2017 at the East Aceh Regency Government which caused losses to the state by 5.4 billion. Those cases

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indicated that the managerial performance of regional work units in Aceh province is destitute. The thing that motivates corruption is the low salaries of the Government Employees (ASN). The head of the Corruption Eradication Commission (KPK) stated that one of the causes of corruption in ASN was low salaries.

Motivation is a series of attitudes and values that influence individuals to achieve specific things in accordance with predetermined goals. Motivation is related to managerial performance, where with great motivation, a manager will work more optimally in getting good results. Research on the influence of motivation on managerial performance had been conducted by (Wicaksono, 2019) where the results showed that there was a positive and significant influence between motivation towards managerial performance. These results indicated that the better the motivation would increase the managerial performance. Apparatus who have good self-efficacy and motivation tend to give maximum performance. Self-efficacy basically refers to self-confidence and ability to organize, implement, and get results as expected. Self-efficacy refers to strength and belief, for example a person can be very confident in themselves, but ultimately fail. The relationship between self-efficacy and managerial performance occurs because a manager's belief will affect the results.

In a government, budgeting is one of the most common problems, because the objectives of the budget in government are different from that of the company budget. The purpose of the budget in government for the welfare of the people is not just profit. Budgetary participation is defined as the participation of a person in preparing and deciding a budget together. Law Number 17 of 2003 concerning State Finance states that budgeting in the public sector in Indonesia is based on performance-based budgeting, which means that the budget is prepared based on the active participation of units of government organizations, in this case the regency/city work units that involve starting from the lower level to the upper level in the delivery of the prepared budget and performance targets. With the participation of the lowest level in determining the budget, it is hoped that more realistic decisions will be made so that goal alignment will be created.

The budget used by a region comes from regional revenue, regional expenditure and regional financing. Regional Revenue and Expenditure Budget, hereinafter referred to as APBD, is the annual financial plan of the regional government which is discussed and agreed upon by the Regional Government and DPRD and stipulated by Regional Regulation Permendagri Number 13 of 2006 As an annual regional government financial plan, the APBD illustrates all the rights and obligations of the region in the context of running a regional government that can be valued in money, including all forms of wealth related to regional rights and obligations within 1 year.

Participative budgeting is thought to be related to managerial performance. This relationship is caused because participative budgeting is an activity carried out by managers in achieving budget targets. By creating the desired budget targets, managerial performance will be considered good. Vice versa, if the achievement of budget targets is not as desired, managerial performance will be considered bad. Furthermore, the clarity of budget targets is also a managerial responsibility. The clarity of budget targets has implications for the apparatus to formulate budgets in accordance with the targets to be achieved by government agencies. The apparatus will have sufficient information to predict the future accurately. Therefore, it will reduce the difference between the budget prepared and the best estimate for the organization.

The shift in the governmental system of the Republic of Indonesia from centralized to decentralized is supported by the Regional Autonomy Law which consists Law No.22/1999 on Regional Government and Law No.25 / 1999 on Central and Regional Financial Balancing which has been in effect since January 2001. Decentralization is needed because of increasingly complex administrative conditions. Likewise the duties and responsibilities, so it is necessary to distribute authority to lower management (Herawaty, 2011).

Clarity of budget targets describes the extent of the budget which is clearly stated and specifically understood by those who are responsible for its achievement. Clarity of budget targets is related to managerial performance. This relationship is due to the clarity of budget targets describing the extent of the budget which is stated clearly and specifically, and is understood by the party responsible for achieving it. The party responsible for the accuracy of budget targeting is managerial.

Furthermore, accountability or accountability for the budget. Accountability is a form of obligation for providers to organize public activities to be able to explain and answer all matters concerning the steps of all decisions and processes taken and to be accountable for the results of their performance (Penny, 2014: 45). Accountability in another sense can be understood as a form of responsibility which refers to who the organization (or individual workers) is responsible for and for what the organization (individual workers) is responsible for. The party which is accountability for the organization is a managerial. For this reason, accountability is related to managerial performance in an organization.

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2. Theoretical Framework and Hypotheses development

Managerial Performance

Managerial performance is the ability or work achievement that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties and responsibilities in carrying out organizational operations (Mahmudi, 2015: 61). Meanwhile, according to Panangaran (2008) managerial performance is very important for organizational survival. Especially public sector organizations where managerial performance is the result of the organization's work in carrying out its activities in serving the community.

Managerial performance is the ability of a leader which is measured by the achievement of the responsibilities that he carries. Managerial performance is the result of the efforts made by managers in carrying out their duties and functions in the organization (Pereke, 2003). For the organization itself, managerial performance can be a measure of the extent to which managers carry out management functions

There are several factors that can affect managerial performance according to Setyarini and Susty (2014) including: 1) Personal factors (expertise, self-confidence, motivation and commitment; 2) Leadership factors (quality of courage / enthusiasm, guidelines for encouraging managers and leaders of organizational groups); 3) Team / group factors (work systems and facilities provided by the organization); and 4) Situational factors (changes and pressures from the internal and external environment).

There are four roles of superiors / managers who are grouped into decision making according to Mintzberg (Thoha, 2014:52) which are:

- 1) The role as an entrepreneur, in this role suggests the role of the entrepreneur starting from the activity of seeing or understanding carefully organizational problems that might be worked out.
- 2) The role as a disturbance handler, this role brings the boss to be responsible for the organization when the organization is in danger, for example: will disband, get exposed to gossip, bad issues, and so on.
- 3) The role of dividing the resources (resource allocator), dividing the source of funds is a decision-making process. Here a superior takes a role in making decisions on where to source the funds to be distributed to other parts of the organization. The sources of these funds include sources in the form of money, time, labor supplies and reputation.
- 4) Role as a negotiator, this role asks superiors to actively participate in the negotiation arena.

Budgetary Participation

Budget is an important thing for an entity. Planning starts from the planning process where financial plans for the future must be identified through actions to achieve them. Every for-profit and non-profit-seeking entity can benefit from the planning and control provided by the budget (Hansen and Mowen, 2011:141). Budgeting in the public sector is a political process. The budget can be used as an instrument of accountability in public management and implementation of programs financed with public money (Mardiasmo, 2011:214). In other words, the public budget is a description of the condition of public finances which consists of information, expenditure budgets, revenues and activities undertaken.

The budget used by a region comes from regional revenue, regional expenditure and regional financing. Regional Revenue and Expenditure Budget, hereinafter referred to as APBD, is the annual financial plan of the regional government which is discussed and agreed upon by the Regional Government and DPRD and stipulated by Regional Regulation Permendagri Number 13 of 2006. As an annual regional government financial plan, the APBD illustrates all the rights and obligations of the region in the context of running a regional government that can be valued in money, including all forms of wealth related to regional rights and obligations within 1 year. Apart from being a regional government financial plan, the APBD is an instrument in order to realize services and improve community welfare to achieve the goals of the state.

Budget participation has an effect on performance. The involvement of Regency/City Work Units in preparing budgets has an effect on performance (Soetrisno, 2010). The government's performance is getting better because Regency/City Work Units are involved in budgeting so that it makes the budget more effective and performance-oriented. Local government performance will increase with budgetary participation. Participation in the context of local government is the involvement of Regency/City Work Units in preparing the APBD budget.

Budgetary participation is intended to measure the level of participation involving managers from both lower and upper levels in the budgetary preparation process. This can be measured by several indicators used in research conducted by Fitriana (2014) these are following:

- 1) Participation in budget preparation.
- 2) Express opinions and/or suggestions about the budget to superiors, without being asked.
- 3) The amount of influence of subordinates is reflected in the final budget.
- 4) How important are suggestions or thoughts to the budgetary preparation process.
- 5) How often do superiors ask for opinions and / or suggestions from subordinates when the budget is being prepared.

Clarity of Budget Targets

The theory put forward by Bastian, (2010: 255) in determining the clarity of budget targets has been compiled by the regional head based on the RKPD (Regional Government Work Plan) and the APBD preparation guidelines set by the Minister of Home Affairs every year to draft a general APBD policy. APBD general policy, hereinafter abbreviated as KUA (APBD general policy) is a document that contains policies in the fields of revenue, expenditure and funding as well as the underlying assumptions for a period of 1 year. The budget policy formulation must contain clarity regarding the goals and objectives to be achieved in the coming year and at the same time, it must be a reference for the accountability process (LPJ) for regional financial performance at the end of the fiscal year, because of its technical nature, this procession was left to the local government. The formulation of a general APBD policy (KUA) is part of the effort to achieve the vision, mission, goals and objectives that have been set in the strategic plan (*Renstra*).

Every activity of the organization must be measurable and its relation to the achievement of the future direction of the organization which is stated in the vision and mission of the organization. As long as there is a measurement of the success level of an organization in the form of an evaluation mechanism, it can be seen that the performance of an organization (Herawaty, 2011).

In order to achieve the vision and mission that has been determined through activities, programs or policies in government, it requires proper division of authority or delegation. The shift in the governmental system of the Republic of Indonesia from centralized to decentralized is supported by the Regional Autonomy Law which consists of Law No.22 /1999 on Regional Government and Law No.25 / 1999 on Central and Regional Financial Balancing which has been in effect since January 2001. Decentralization is needed because of increasingly complex administrative conditions. Likewise the duties and responsibilities, so it is necessary to distribute authority to lower management (Herawaty, 2011).

The objectives or targets of the APBD must be adjusted to five criteria, these are: 1) Specific, the targets to be achieved must be formulated specifically and clearly, not causing various interpretations. These targets must be able to provide inspiration to the work unit in formulating its best strategy or action; 2) Measurable, goals must be stated in a certain unit of measure so as to facilitate the assessment of the level of achievement; 3) Challenging but real, goals must be challenging to achieve, but still realistic and still possible to achieve; 4) Oriented to the end result, the goal should be focused on the final result or effect to be achieved, not on the process or how to achieve it; 5) Having a time limit, the goal should clearly define when the final defined outcome or effect will be achieved. With the clarity of budget targets, it will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and targets that have been previously set

According to Putra (2013) for effective target measurement, there are 7 indicators needed consisting of 1) Objectives, to make in detail the general objectives of the tasks that must be done. 2) performance, to define performance in terms of measured questions, 3) Standards, to set standards or targets to be achieved, 4) Time period, to determine the time period needed for processing, 5) Priority Target, to set priority targets, 6) Difficulty level, to set targets based on the level of difficulty and importance and 7) Coordination, to determine the need for coordination.

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Accountability

Accountability in a narrow sense can be understood as a form of responsibility which refers to who the organization (or individual workers) is responsible for and for what the organization (individual workers) is responsible for. Definition of public accountability according to Penny (2014:45) Accountability is a form of obligation for the provider of public activity to be able to explain and answer all matters concerning the steps of all decisions and processes that are taken and to be accountable for the results of their performance. (Halim, 2012:123) defines public accountability as an obligation to provide accountability and explain the performance and actions of a person, legal entity or organization leader to other parties who have rights and obligations to request accountability and information.

Public accountability is the obligation of the trustee (agent) to manage resources, report and disclose all activities and activities related to the use of public resources to the mandate. Public accountability consists of two types, these are: 1) Vertical accountability is accountability for fund management to a higher authority, for example the accountability of work units to local governments, local government accountability to the central government, and the central government to the MPR. 2) Horizontal accountability is accountability to the wider community (Mahmudi, 2015:145).

According to Mardiasmo (2011) public accountability indicators have at least a standard set of accountability indicators which can be explained as follows there is a Standard Operating Procedure in administering government affairs or in administering

authority/implementing policies, accountability mechanism, annual report, accountability report, state administrators performance monitoring system, supervision system, and reward and punishment mechanism.

Self-Efficacy

Self-efficacy is partly based on experiences as well as some expectations related to other people, these expectations function for personality and perceptions of causal self-efficacy that affect one's behavior (Cervone & Pervin, 2016). Self-efficacy is the expectation and belief about how far a person is able to carry out a behavior in a certain situation. Positive self-efficacy is the belief to be able to do better. Without self-efficacy, a person doesn't even have the desire to try to do a behavior. Self-efficacy determines whether a person will exhibit certain behaviors, how strong a person can stand in the face of adversity or failure, and how success or failure in a particular task affects a person's future behavior. Self-efficacy is the belief that a person is able to do a behavior well (Çetin & Celik, 2018).

Four important factors are used by individuals in shaping self-efficacy Askun, Okan, & Bige (2016), these are: 1) *Mastery experience (experience of mastering something)*; 2) Vicarious experience, the experience of others is a substitute experience provided for social models; 3) Verbal persuasion is the third method to increase a person's beliefs about his/her things to try to be more enthusiastic and persistent to achieve a goal and success; 4) Physiological and emotional states, situations that stress emotional states can affect self-efficacy.

The self-efficacy indicator of this study was adopted from Askun's research (2016), those are:

- a) Believing that they can complete certain tasks, individuals believe that they are capable of completing certain tasks, in which the individual himself sets the task (target) what must be completed.
- b) Believing that they can motivate themselves to take the necessary actions to complete the task, individuals are able to motivate themselves to be able to choose and take the necessary actions in order to complete the task.
- c) Convinced that they are able to strive diligently and diligently and there is a strong effort from the individual to complete the assigned task using all his/her power.
- d) Convinced that they are able to face obstacles and difficulties. Individuals are able to survive when facing difficulties and obstacles that arise and are able to rise from failure.
- e) Believing that they can complete tasks that have a wide or narrow (specific) range. The individual believes that in any task he can complete even though it is broad or specific.

Motivation

Rivai & Sagala (2014) argue that motivation is a series of attitudes and values that influence individuals to achieve specific things in accordance with predetermined goals. Meanwhile, Hasibuan (2016) states that motivation is what causes, channels and supports human behavior so that they are willing to work hard and enthusiastically in order to achieve optimal results.

Motivation is divided into 2 (two) types according to Suhardi (2013) which are intrinsic and extrinsic motivation. Intrinsic motivation is motivation that comes from within yourself. This motivation sometimes appears without any outside influence. Usually someone who is intrinsically motivated is more likely to be motivated to take action. In fact, they can motivate themselves without being motivated by others.

According to Robbins & Judge (2017) there are several indicators in this intrinsic motivation, those are:

a) Achievement

The success of an employee can be seen from the accomplishment of his achievements. In order for an employee to be successful in carrying out his job, a leader must provide opportunities for his subordinates to get high work achievement and performance.

b) Recognition

As a continuation of the employee's achievements, a leader must provide a statement of recognition of the employee's achievement.

c) The Work It Self

The size of the challenges felt by employees from their work. The size of the challenge greatly affects employee performance. The extent to which employees view their work as interesting work, providing learning opportunities and opportunities to accept responsibility.

d) Responsibility

In order for true responsibility to be a motivating factor for subordinates, leaders must avoid close supervision, by allowing subordinates to work alone as long as the job allows and applying the principle of participation. The application of the participation principle makes subordinates fully plan and carry out their work.

e) Advancement

Development is one of the motivating factors for subordinates. Leaders can start by training their subordinates for more responsible work. When this has been done, then the leader gives recommendations about subordinates who are ready for development, to raise their ranks, be sent for further education and training. Thus enabling employees to advance in their work.

According to (Robbins & Judge, 2017) Extrinsic motivation is motivation that comes from outside the person that also determines a person's behavior in a person's life, known as the hygiene factor. Extrinsic motivation is motivation that arises because of the influence from outside the person. This motivation has a trigger to make someone motivated. These triggers can be in the form of money, bonuses, incentives, promotions, awards, praise and so on. Extrinsic motivation has the power to change a person's will from unwillingness to wanting to do something. Robbins & Judge (2017) further elaborate that extrinsic motivation is measured by indicators of company policy, working condition, salary, relationship with peers, and relationship with supervisor.

Based on the above framework, the following hypotheses are drawn:

H1: Participation in Budgeting partially affects Managerial Performance at SKPD in Aceh Province.

H2: Clarity of Budget Targets partially affects Managerial Performance at SKPD in Aceh Province.

H3: Accountability partially affects Managerial Performance at SKPD in Aceh Province.

H4: Self Efficacy partially affects Managerial Performance at SKPD in Aceh Province.

H5: Motivation partially affects Managerial Performance at SKPD in Aceh Province.

H6: Self Efficacy affects the relationship between Participation in Budgeting and Managerial Performance at SKPD in Aceh Province.

H7: Self Efficacy affects the relationship between Clarity of Budget Targets on Managerial Performance at SKPD in Aceh Province.

H8: Self Efficacy affects the relationship between Accountability and Managerial Performance at SKPD in Aceh Province.

H9: Motivation affects the relationship between Participation in Budgeting and Managerial Performance at SKPD in Aceh Province.

H10: Motivation affects the relationship between Clarity of Budget Objectives and Managerial Performance at SKPD in Aceh Province.

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H11: Motivation affects the relationship between Accountability and Managerial Performance at SKPD in Aceh Province.

3. Research Method

Population and Sample

The population in this study were all Regional Work Units in Aceh Province. The samples in this study were all regional work units of Pidie Regency, Pidie Jaya Regency, and Bireun City which has a total of 147 regional work units. The number of respondents in this study was 441 obtained from the sample of each regional work units which amounted to 3 people. The selection of the regional work units of Pidie Regency, Pidie Jaya Regency, and Bireun City as samples representing Aceh Province was due to the ease in collecting data in the midst of the Covid outbreak.

Data Collection Technique

This study uses primary data because it tests hypotheses by giving questionnaires to respondents. Each questionnaire is weighted 1 to 5 for answers to level seventh or disagreement. The data used are answers to questionnaires distributed to all respondents in 147 SKPDs in Pidie Regency, Pidie Jaya Regency, and Bireun City.

Data Analysis Method

This study uses the Moderating Regression Analysis (MRA) method using the Statistical Package for the Social Sciences (SPSS) program.

4. Result and Discussion

Research Result

Regression analysis is used to determine whether there is an influence between the independent variables on the dependent variable. Multiple linear analysis is used to obtain regression coefficients that will determine whether the hypothesis is accepted or rejected. The results of the regression analysis can be seen in table 1 below.

Table 1. Multiple Linear Regression Analysis Test Results

No	Variable	Value Coefficient	Value t	Value Sig.	Value F/Sig.	R/R ² /Adj.R ²
1	Budgetary Participation	0.281	3.996	0.000	44.308/0.000	0.694/0.482/0.471
2	Clarity Budget Target	0.598	7.08	0.000		
3	Accountability	-0.417	-4.730	0.000		
4	Constant	2.427	9.730	0.000		

Based on the results of data processing using the SPSS program as in Table 1 the multiple linear regression equation is obtained as follows:

$$Y = 2.427 + 0.281X_1 + 0.598X_2 - 0.417X_3 + e$$

The Effect of Budgetary Participation towards Managerial Performance

The results of regression testing for the first hypothesis in this study were conducted to determine whether Budgetary Participation has an effect towards Managerial Performance. The test results show the regression coefficient value of the Budgetary Participation variable (X_1) of $\beta_1 = 0.281$ with a significance of 0.000. Hypothesis testing shows that if $\text{sig} < 0.05$ then H_a is accepted, that is, Budgetary Participation has an effect towards Managerial Performance in Regional Work Units in Aceh Province. The value of the coefficient is 0.281, it means that Budgetary Participation has a positive effect towards Managerial Performance. The greater the budgetary participation, the greater

the managerial performance of regional work units in Aceh province. This research is in line with research conducted by Wibawa (2019); Saraswati & Aisyah (2015); and Wicaksono (2019) where the results show that there is a positive and significant influence between participatory budgeting on managerial performance. These results indicate that the better budget participation will improve managerial performance.

The Effect of Clarity of Budget Targets towards Managerial Performance

The results of regression testing for the second hypothesis in this study were conducted to determine whether the Clarity of Budget Targets had an effect towards Managerial Performance. The test results show the value of the regression coefficient of the Clarity of Budget Targets variable (X2) of $\beta_2 = 0.598$ with a significance of 0.000. Hypothesis testing shows that if $\text{sig} < 0.05$ then H_a is accepted, which is the clarity of budget targets affects the managerial performance of regional work units in Aceh province. The value of the coefficient is 0.598, meaning that the Clarity of Budget Targets has a positive effect on Managerial Performance. The greater the clarity of budget targets, the greater the managerial performance of regional work units in Aceh province. This research is in line with research conducted by Sembiring & Astuty (2019) and Arum (2019) where the results show that there is a positive and significant influence between the clarity of budget targets on managerial performance. These results indicate that the better the clarity of budget targets, the better the managerial performance

The Effect of Accountability towards Managerial Performance

The results of regression testing for the second hypothesis in this study were conducted to determine whether accountability has an effect on managerial performance. The test results show the regression coefficient of the Accountability variable (X3) of $\beta_3 = -0.417$ with a significance of 0.000. Hypothesis testing shows that if $\text{sig} < 0.05$ then H_a is accepted, that is, accountability affects the Managerial Performance of Regional Work Units in Aceh Province. The coefficient value is -0.417, meaning that accountability has a negative effect on managerial performance. The greater the accountability, the lower the Managerial Performance of Regional Work Units in Aceh Province. This is because the accountability process has not been carried out continuously. This research is in line with research conducted by Arum (2019), Arini (2019), where the results show that there is a positive and significant influence between accountability on managerial performance. These results indicate that the better the accountability, the better the managerial performance

The Effects of Moderation I

The results of data processing using multiple linear regression with the help of the SPSS application can be seen in table 2 below.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.341	1.983		-1.181	0.240
Budgetary Participation	3.185	0.901	3.905	3.536	0.001
Clarity Budget Target	-1.008	1.041	-1.182	-0.968	0.335
Accountability	-0.999	0.926	-1.054	-1.080	0.282
Self-Efficacy	1.609	0.586	1.763	2.747	0.007
X1.X4	-0.711	0.220	-6.054	-3.238	0.002
X2.X4	0.367	0.250	3.015	1.470	0.144
X3.X4	0.063	0.226	0.535	0.276	0.783

Source: Secondary data processed, 2020

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Table 2. Moderation Test Result I

Based on the results of statistical calculations using the SPSS program as in table 2, the following multiple linear regression equations are obtained:

$$Y = -2.341 + 3.185X_1 - 1.008X_2 - 0.999X_3 + 1.609X_4 - 0.711X_1.X_4 + 0.367X_2.X_4 + 0.063X_3.X_4 + e$$

The Effect of Self Efficacy towards Managerial Performance

The results of regression testing for the fourth hypothesis in this study were conducted to determine whether Self Efficacy has an effect on Managerial Performance. The test results show that the value of the Self Efficacy variable regression coefficient (X_4) is $\beta_4 = 1.609$ with a significance of 0.007. Hypothesis testing shows that if $\text{sig} < 0.05$ then H_a is accepted, namely Self Efficacy has an effect on Managerial Performance.

The Effect of Budgetary Participation towards Managerial Performance with Self Efficacy as a Moderator

The results of regression testing for the fifth hypothesis in this study were conducted to determine whether Self Efficacy moderates the effect of Budgetary Participation on Managerial Performance. The test results show that the regression coefficient β_4 is significant because the sig value < 0.05 and the β_5 value are also significant because the sig value < 0.05 . This shows that there is quasi moderation, meaning that Self Efficacy moderates the effect of Budgetary Participation towards Managerial Performance. Managerial performance can be seen from participation in budgeting. However, in the managerial process, you must be sure of your own ability to carry out tasks according to work procedures and be able to complete the workload that is carried out.

The Effect of Clarity of Budget Targets towards Managerial Performance with Self Efficacy as a Moderator

The results of regression testing for the sixth hypothesis in this study were conducted to determine whether Self Efficacy moderates the effect of Clarity of Budget Targets towards Managerial Performance. The test results show that the regression coefficient β_4 is significant because the sig value < 0.05 and the β_6 value are not significant because the sig value > 0.05 . This shows that there is a moderator predictor (moderator predictor), meaning that Self Efficacy moderates the effect of Clarity of Budget Targets towards Managerial Performance.

The Effect of Accountability towards Managerial Performance with Self Efficacy as a Moderator

The results of regression testing for the seventh hypothesis in this study were conducted to determine whether Self Efficacy moderates the effect of Accountability on Managerial Performance. The test results show that the regression coefficient β_4 is significant because the sig value < 0.05 and the β_7 value are not significant because the sig value > 0.05 . This shows that there is a moderator predictor, meaning that Self Efficacy moderates the effect of Accountability towards Managerial Performance. Managerial performance can be seen from the accountability in budgeting. Accountability is very important as it illustrates whether the budget preparation is carried out in accordance with existing procedures yet in the managerial process, self-efficacy is vital to carry out tasks according to work procedures and be able to complete the workload that is carried.

The Effects of Moderation II

The results of data processing using multiple linear regression with the help of the SPSS application can be seen in table 3 below.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.129	2.602		-1.203	0.231
Budgetary Participation	1.642	1.402	2.013	1.171	0.243
Clarity Budget Target	-1.071	1.316	-1.256	-0.814	0.417
Accountability	1.341	0.988	1.414	1.357	0.177
Motivation	1.407	0.652	1.309	2.158	0.033
X1.X5	-0.334	0.344	-2.565	-0.969	0.334
X2.X5	0.421	0.320	3.209	1.316	0.191
X3.X5	-0.453	0.249	-3.195	-1.820	0.071

Based on the results of statistical calculations using the SPSS program as in table 3, the following multiple linear regression equations are obtained:

$$Y = -3.129 + 1.642X_1 - 1.071X_2 + 1.341X_3 + 1.407X_5 - 0.334X_1.X_5 + 0.421X_2.X_5 - 0.453X_3.X_5 + e$$

The Effect of Motivation towards Managerial Performance

The results of regression testing for the eighth hypothesis in this study were conducted to determine whether motivation has an effect on managerial performance. The test results show the regression coefficient of the Motivation variable (X5) of $\beta_5 = 1.407$ with a significance of 0.033. Hypothesis testing shows that if $\text{sig} < 0.05$ then H_a is accepted, that is, motivation affects managerial performance.

The Effect of Budgetary Participation towards Managerial Performance with Motivation as Moderator

The results of regression testing for the ninth hypothesis in this study were conducted to determine whether motivation moderates the effect of budgetary participation towards managerial performance. The test results show that the regression coefficient β_4 is significant because the sig value < 0.05 and the β_5 value are not significant because of the sig value. > 0.05 . This shows that there is a moderator predictor (predictor moderator), meaning that motivation moderates the effect of Budgetary Participation towards Managerial Performance. Managerial performance can be seen from participation in budgeting. However, in the managerial process, it must have inner motivation, both intrinsic motivation and extrinsic motivation, so that it can complete budgeting properly.

The Effect of Clarity of Budget Targets towards Managerial Performance with Motivation as Moderator

The results of regression testing for the tenth hypothesis in this study were conducted to determine whether motivation moderates the effect of Clarity of Budget Targets towards Managerial Performance. The test results show that the regression coefficient β_4 is significant because the sig value > 0.05 and the β_6 value are not significant because the sig value. > 0.05 . This shows that there is a moderator predictor (predictor moderator), meaning that motivation moderates the effect of Clarity of Budget Targets towards Managerial Performance.

The Effect of Accountability towards Managerial Performance with Motivation as Moderator

The results of regression testing for the eleventh hypothesis in this study were conducted to determine whether motivation moderates the effect of accountability towards managerial performance. The test results show that the regression coefficient β_4 is significant because the sig value < 0.05 and the β_7 value are significant because the sig value. > 0.05 . This shows that there is a moderator predictor (predictor moderator), meaning that motivation moderates the effect of accountability towards managerial performance. Managerial performance can be seen from the accountability in

Self Efficacy,
Work
Motivation,
Budgetary
Participation,
Clarity Budget
Targets,
Accountability,
Performance
Table 3. Moderation
Test Result II

budgeting. Accountability describes whether the budget preparation is carried out in accordance with existing procedures. However, in the managerial process, you must have the motivation to carry out tasks according to work procedures and be able to complete the workload that is carried out.

5. Conclusions

Based on the results of the study, the following conclusions can be drawn. Budgetary participation, clarity of budget targets, accountability, self-efficacy, and work motivation had an effect on managerial performance in regional work units in Aceh province. Furthermore, self-efficacy moderated the influence of budgetary participation, clarity of budget targets, and accountability on managerial performance and work motivation moderated the influence of budgetary participation, clarity of budget targets, and accountability on managerial performance in regional work units in Aceh province.

Based on the research results, future research is suggested to add other variables that can affect managerial performance. On another note, managerial role in gathering information is still not good which can be a concern for the regional work units to improve their performance in gathering information. Furthermore, the budget that has been made has not considered the priority scale. This can be a concern for Regional Work Units to pay more attention to priority scales in budget formulation. The performance results to be achieved have not been fully defined and used to evaluate the budget. The results of budget evaluation are very important in order to achieve maximum performance results for the future.

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