

## CONFIRMATORY FACTOR ANALYSIS JOB RELEVANT INFORMATION, BUDGET PARTICIPATION AND PERFORMANCE OF APPARATUS

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### ABSTRACT

The draft Regional Revenue and Expenditure Budget is one of the means to present information on financial budget plans obtained and used by the Regional Government in order to carry out good public services. To be able to compile a Regional Expenditure Budget Plan, participation in performance-based budgeting (is needed. The purpose of this study was to analyze the confirmatory factors of job relevant information, participation in budgeting and the performance of local government apparatus in the Regional Government of Malang Regency. Analysis of the data used in the study using confirmatory factor analysis (CFA) techniques, the results of the study showed that active indicators contributed to the strongest budgeting as a variable forming Budget Participation, the indicator gained the strongest strategy as a variable Job relevant information and indicators set budget targets with the strongest resources and time determined as a variable for apparatus performance.

**Keywords:** Budget Preparation Participation, job relevant information and Local Government Apparatus Performance

### 1. INTRODUCTION

Malang Regency, which is known of having a population of 3.2 million and is spread across 33 sub-districts (392 villages), absorbs the Regional Expenditure Budget (APBD) of IDR 2.9 trillion, of which 30 percent or around IDR 780 billion is allocated to support work programs, while 70 percent is for personnel expenditure. Therefore, the district government or SKPD must really be able to work around it so that work programs that come into contact with the wider community can be fulfilled, even though there must be a priority scale.

The APBD preparation in Malang district was initially through the musrenbang (Development Planning Discussion) process. Musrenbang (Development Planning Discussion) starts from the village, sub-district and district levels. In each musrenbang (Development Planning Discussion) region contains regional programs and their financing. If there is an insufficient budget, it can be proposed to a higher level. In Musrenbang (Development Planning Discussion), containing super-priority programs, priorities and financing from the APBD were used as a reference for the executive budget team in preparing the APBD.

In addition to Musrenbang (Development Planning Discussion), there is a community aspiration net which is more commonly known as jsmas (Community Aspiration Net). Jsmas (Community Aspiration Net) actually plays the same role as Musrenbang (Development Planning Discussion), but the implementing institution is different. Jsmas (Community Aspiration Net) is a forum used by the DPRD to filter various public interests or constituents. Various interests are accommodated and then discussed through the budget body. Before 2011, musrenbang (Development Planning Discussion) and community organizations were held simultaneously. Musrenbang (Development Planning Discussion) was carried out by the executive in April which was used as a reference in the APBD discussions by the budget team. Jsmas (Community Aspiration Net) is carried out by the DPRD and then synchronized with Musrenbang (Development Planning Discussion). In this synchronization there is often a compromise of compromise of interest. This is because the interests of the DPRD that have not been accommodated through these two channels will be negotiated by trying to achieve public interests that have a wider impact. In addition, the compromise process occurs because the budget is already standard so that the opportunity is only to tamper with the amount of budget allocation and distribution.

To be able to compile a Regional Expenditure Budget Plan based on performance-based budgeting, employees who have the ability to analyze program performance are needed. The concept of performance according to Johns (1996) is the contribution given by members of the organization to the achievement of organizational goals. Nadler and Edward III (in Usmara, 2003) have even revealed for a long time that to say how good "performance" someone is, the size must be determined. In this case the measure or indicator to measure the performance (quantity, quality, etc.) can explain in detail what is intended and can be defined in behavior that can be observed and measured so that someone can understand what is required of him. Mahoney et al., (1963) and Wentzel, (2002) use indicators of managerial performance by planning carefully the implementation of activities, setting budget targets with a predetermined resource and time, determining success in achieving budget targets, achieving budget targets from programs / activities and achieving budget targets and good performance.

The achievement of SKPD performance is determined by budget participation. Participatory budgeting (participative budgeting) is a budgeting approach that focuses on efforts to increase employee motivation to achieve organizational goals. The concept of budgeting has developed rapidly in the private sector (business), but not in the public sector. Brownell and McInnes, (1986); Chenhall and Brownell, (1988); Wentzel, (2002); Chong and Chong, (2002); Yenti, (2003) uses active indicators involved in budget preparation, actively provides ideas about the budget, actively makes suggestions on the final budget, actively contributes to budget preparation and is actively involved to provide logical reasons for revising the budget to measure budget participation. Brownell and McInnes (1986) found that high participation in

budgeting improved managerial performance. Frucot and White (2006) concluded that both managerial and budgetary participation have a direct (positive) relationship with managerial performance and job satisfaction. Yuen (2007) found evidence that budgetary participation also proved to have a positive and significant influence on managerial performance.

In addition to budget participation, increase SKPD performance due to job relevant information. Baiman (1982) added that JRI helped subordinates / implementers sometimes be hampered by standards set by the Regional Government. Sahara, (2005); Chong and Chong, (2002) found that job-relevant information has a significant effect on managerial performance in local government agencies / agencies. Kren (1992) reveals that job-relevant information is measured by indicators getting clear information, having adequate information, obtaining strategic information and finding the right information.

Based on the research background, it is interested in conducting a confirmatory factor analysis of job relevant information, participation in budgeting and the performance of local government officials in the Regional Government of Malang Regency.

## **2. THEORITICAL REVIEW**

### **2.1. Contingency Theory**

Contingency theory in the field of organizational theory has contributed to the development of management accounting, especially in explaining the factors that affect the achievement of individuals and organizations. Sisaye, (1998) stated that contingency theory is a contingent control system design on the contextual organization settings where the control system will operate. The application of the contingency approach in analyzing control systems, especially in the field of management accounting systems, has attracted the interest of researchers.

### **2.2. Definition of Budget**

Budget in the sector in the public sector, the state budget is a statement about the estimated expenditure and revenues that are expected to occur in one period in the future, as well as data on expenditures and revenues that have taken place in the past (Due, 1975). As said by Mardiasmo, (2002) the budget is a financial plan to allocate financial resources through a political process to serve the needs of different communities. Countries / regions as a public sector entity also utilize the budget as a tool to achieve goals. This is supported by Suparmoko, (2000: 47) who argues, that the budget is a detailed list or statement of state revenues and expenditures that are expected within a certain period.

Suprasto (2006) concluded that the budget preparation process is an accounting process and management process. It is called as accounting process because budgeting is a mechanism study, data assembling procedures, and

budget format. The management process because the budgeting process is the process of determining the role of each head of the unit / work unit in the implementation of the program or part of the program and the establishment of accountability centers.

### 2.3. Budgeting Participation

Becker, (1978) defined participation as a joint decision-making process by two or more parties that will have a future effect on decision makers. The involvement of the leaders of an organization related to budgeting is a participation to determine the goals of the organization. When applied in planning, participation means engaging lower and middle level leaders to develop steps, and make decisions about the objectives of the organization's operations. According to Argyris, (1952) stated that the biggest contribution of the budgeting process will occur if subordinates are involved to participate in budgeting. Because the level of involvement of subordinates in the budgeting process is the main factor that distinguishes between participatory budget and non-participatory budget (Milani, 1975).

According to Bahrul, (2002), participation in budgeting is more likely for lower leaders to negotiate with leaders regarding possible budget targets that can be achieved. Participatory budgeting is the process of making decisions together by two or more parts of an organization and the decision has an influence on what makes it (French et al., 1990 in Siegel et al., 1989). Participation in budgeting also aims to shape the attitudes, behavior of employees and managers feel they own and foster motivational influence on budget goals. Basically participation is a reasonable process in an organization, where individuals are directly involved in making decisions that will affect him.

#### Job Relevant Information

Jogiyanto (1999: 692) defines information as a result of processing data in a form that is more useful and more meaningful for the recipient who describes a real event (fact) that is used (for the decision making). Kren, (1992) identifies two main types of information in organizations, namely: (1) information on manager's behavior in decision making for performance evaluation; and (2) information to take action to achieve better results. Related to this. While Baiman, (1982) in Yusfaningrum et al. (2005) added that job relevant information helps subordinates to improve their choice of actions through successful business information. This condition provides a better understanding of subordinates regarding alternative decisions and actions that need to be done in achieving the goals.

According to the theory developed by Kren (1992), Job relevant information is measured using the following indicators: 1) Obtain clear information. Information must be read and understood well so that information is useful for decision makers. 2) Have adequate information. The information provided must be complete and in accordance with the quantity and quality required by the user of information at a certain time. 3) Obtain

strategic information. The information obtained can be used to make long-term decisions and contribute to organizational goals. 4) Finding the right information. Information must be in accordance with what is needed and can be obtained at the right time.

## 2.4. Performance

The success of an organization in achieving its goals depends largely on the performance of the manager. Managerial performance can be measured after the management accounting information system can be implemented and applied within an organization. Managerial performance is achieved if the organization as a whole, or business unit managers are jointly capable of carrying out their duties properly so that the organization is able to achieve the goals and objectives set.

The description of the manager's role stated above, will require a number of important managerial skills - developing equal relationships (co-workers), carrying out negotiations, motivating subordinates, resolving conflicts, building information networks and disseminating information, making decisions in extreme ambiguity, and allocating existing resources (Mitzberg, in Usmara 2003). He added, "for that a manager needs to be introspective about his duties or roles so as to achieve maximum performance".

Furthermore, the concept of performance according to Johns (1996) is the contribution given by members of the organization to the achievement of organizational goals. While other opinions from Robertson et al., (1994) on the performance of workers, it is more situational, depending on the internal conditions (personality and emotions) and external factors that surround the individual organizations in doing work. External factors are targets, and competition requires high performance from the individual itself. While internal factors include work environment, salary, promotion opportunities, supervision, and others which include the dimensions of job satisfaction.

Nadler and Edward III (in Usmara, 2003) have even revealed for a long time that to say how good "performance" someone is, the size must be determined. In this case, the measure or indicator to measure the performance (quantity, quality, etc.) can explain in detail what is intended and can be defined in behavior that can be observed and measured so that someone can understand what is required of him. Managerial performance can be explained as a form of existence where managers have completed their work as effectively as possible (Soobaroyen and Poorundersing, 2008). Evaluation of the performance carried out by managers varies, depending on the culture developed by each company. Therefore the performance in this study is the perception of managers about managerial activities, which consists of nine dimensions of activity namely planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation, and overall performance (Mahoney et al., 1963) , then the performance as an evaluation

according to Suartana (2000, in Faisal and WijayaIndra, 2002) can be done through superiors, co-workers, themselves, and subordinates.

### 3. RESEARCH METHODS

#### 3.1. Population and Sample

The population of this study is the leadership of the Regional Work Unit (SKPD) which is directly involved in the preparation of the budget of the Regional Government of Malang Regency consisting of 50 SKPD leaders. While the sampling method described above is the same as what is called saturated sampling. According to Sugiyono (2012) saturated sampling is a sampling technique when all members of the population is used as samples, thus the sample taken in this study consist of 50 leaders of the Malang District SKPD.

#### 3.2. Operational Definition and Variable Measurement

This research was designed as an empirical study. To test the hypotheses proposed and the operational variables systematically will appear in Table 1 below:

**Table 1. Variables and Indicators**

Variable	Indicator	Source
<i>Budget Participation</i>	actively involved in budget preparation	Brownell danMcInnes, (1986); Chenhalldan Brownell, (1988); Wentzel, (2002); Chong dan Chong, (2002); Yenti, (2003).
	actively contributing ideas about the budget	
	actively proposing the final budget	
	actively contribute to the preparation of the budget	
	actively involved to provide logical reasons for revising the budget	
<i>Job relevant information</i>	Getting clear information	Kren (1992)
	Havinge adequate information	
	Obtaining strategic information	
	Looking for the right information.	
Manajerial performance	Conducting careful planning for the implementation of activities	Mahoney <i>et al.</i> , (1963) Wentzel, (2002)
	Setting budget targets with the resources and specified time	
	Determine success in achieving budget targets	
	Achieving budget targets from programs / activities	

	Achieving budget goals and good performance	
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The research variable is measured by a Likert scale model, which measures attitude by agreeing or disagreeing with the question posed with a score of 5 (SS = Strongly Agree); 4 (S = Agree); 3 (CS = Quite Agree); 2 (TS = Disagree); and 1 (STS = Strongly Disagree).

### 3.3. Analysis Method

Data analysis used in the study uses confirmatory factor analysis (CFA) techniques. While CFA is used for research where researchers already have knowledge about the structure of the underlying latent variables. Based on empirical theory or research, the person concerned makes a postulate / assumption / reasoning relationship between the measurements observed with the underlying underlying factors, and then tests the structure of this hypothesis statistically. The conclusion is that the CFA model focuses on the underlying latent variables. In other words, this analysis model focuses on the extent to which these observed variables are generated by the underlying latent variables. Thus, the strength of the entire regression path from all of these factors towards all variables observed directly (regression coefficient / factor loadings) is the focus of the analysis. Because it only focuses on the relationship between factors and all measured variables, especially CFAs called measurement models in the perspective of Structural Equation Modeling (SEM).

## 4. RESULT AND DISCUSSION

### 4.1. Confirmatory Factor Analysis Results

The measurement results of dimensions or indicator variables that can form latent variables with CFA are explained as follows:

Results of Confirmatory Factor Analysis Variable Budget Participation

Determination of dimensions that can be used as indicators of the variable Budget Participation is based on the factor loading value of each indicator. A summary of the CFA test results on the indicators that make up the Budget Participation variable is shown in Table 2.

**Table 2. Factors Loading ( $\lambda$ ) Measuring Budget Participation Variables**

Indicators and Variables				FL	CR	p
actively involved in	<--	<i>Budget Participation</i>		0.434	3.196	0.001
budget preparation						
actively contributing ideas about the budget	<--	<i>Budget Participation</i>		0.766	7.147	0.000
actively proposing the final budget	<--	<i>Budget Participation</i>		0.844	8.713	0.000
actively contribute to the preparation of the budget	<--	<i>Budget Participation</i>		0.929	-	-
actively involved to	<--	<i>Budget</i>		0.910	10.377	0.000

provide logical reasons for revising the budget		<i>Participation</i>			
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**Source:** Data processed

Based on Table 2 it can be explained that the indicators that make up the Budget Participation variable have a factor loading (FL) value with a significance level of (p) <0.05 and a C.R value that shows a number greater than 2.0. Thus all of these indicators are important indicators as a form of Budget Participation and an active indicator contributing to the strongest budget preparation as a variable forming Budget Participation.

#### 4.2. Results of Confirmatory Factor Analysis Variable Job Relevant Information

Determination of dimensions that can be used as indicators of the Job relevant information variable is based on the factor loading value. A summary of the CFA test results on the indicators that form the Job relevant information variable is shown in Table 3

**Table 3 Factors Loading ( $\lambda$ ) Measuring Variable Job Relevant Information**

Indicators and Variables			FL	CR	p
Getting clear information	<--	Job relevant information	0.668	3.582	0.000
Have adequate information	<--	Job relevant information	0.769	3.906	0.000
Obtaining strategic information	<--	Job relevant information	0.886	4.047	0.000
Looking for the right information.	<--	Job relevant information	0.582	-	-

**Source:** Data processed

Based on Table 3 it can be explained that the indicators that form the Job relevant information variable have a factor loading (FL) value with a significance level of (p) <0.05 and a C.R value that shows a number greater than 2.0. Thus all of these indicators are important indicators as the formation of Job relevant information and the indicator obtains the strongest strategy information to form Job relevant information variables.

#### 4.3. Confirmatory Factor Analysis Results Apparatus Performance Variables

A summary of the CFA test results on the indicators that make up the apparatus performance variables are shown in Table 4



**Table 4. Factors Loading ( $\lambda$ ) Measuring Apparatus Performance Variables**

Indicators and Variables			FL	CR	p
Conducting careful planning for the implementation of activities	<--	Performance	0.767	-	-
Setting budget targets with the resources and specified time	<--	Performance	0.847	6.011	0.000
Determine success in achieving budget targets	<--	Performance	0.757	5.341	0.000
Achieving budget targets from programs / activities	<--	Performance	0.759	5.355	0.000
Achieving budget goals and good performance	<--	Performance	0.760	5.359	0.000

Based on Table 4 it can be explained that the indicators that make up the apparatus performance variable have a factor loading (FL) value with a significance level of (p) <0.05 and a C.R value that shows a number greater than 2.0. Thus all of these indicators are important indicators as forming the performance of the apparatus and the indicators set the budget targets with the most determined resources and time as the variables of apparatus performance.

## 5. DISCUSSION

Becker, (1978) defines participation as a joint decision-making process by two or more parties that will have a future effect on decision makers. The involvement of the leaders of an organization related to budgeting is a participation to determine the goals of the organization. When applied in planning, participation means engaging lower and middle level leaders to develop steps, and make decisions about the objectives of the organization's operations. According to Argyris, (1952) the biggest contribution of the budgeting process will occur if subordinates are involved to participate in budgeting. Because the level of involvement of subordinates in the budgeting process is the main factor that distinguishes between participatory budget and non-participatory budget (Milani, 1975).

Based on the results of the confirmatory factor analysis, it is explained that actively involved in the preparation of the budget, actively giving ideas about the budget, actively proposing the final budget, actively contributing to the preparation of the budget and actively involved to provide logical reasons for revising the budget. is an important indicator as a form of Budget Participation and an active indicator contributing to the strongest budget preparation as a variable forming Budget Participation.

The results of this study corroborate studies conducted by Brownell and McInnes, (1986); Chenhall and Brownell, (1988); Wentzel, (2002); Chong and Chong, (2002); Yenti, (2003) uses active indicators involved in budget preparation, actively provides ideas about the budget, actively makes suggestions on the final budget, actively contributes to budget preparation and is actively involved to provide logical reasons for revising the budget to measure budget participation.

Participatory budgeting is the process of making decisions together by two or more parts of an organization and the decision has an influence on what makes it (French et al., 1990 in Siegel et al., 1989). Participation in budgeting also aims to shape the attitudes, behavior of employees and managers feel they own and foster motivational influence on budget goals. Basically participation is a reasonable process in an organization, where individuals are directly involved in making decisions that will affect him.

Based on the results of the confirmatory factor analysis, it is explained that obtaining clear information, having adequate information, obtaining information on strategies and finding the right information is an important indicator as a form of Job relevant information and the indicator obtains the strongest strategy information to form Job relevant information variables.

The results of this study corroborate the studies conducted by Kren (1992), Job relevant information is measured using the following indicators: 1) Obtain clear information. Information must be read and understood well so that information is useful for decision makers. 2) Have adequate information. The information provided must be complete and in accordance with the quantity and quality required by the user of information at a certain time. 3) Obtain strategic information. The information obtained can be used to make long-term decisions and contribute to organizational goals. 4) Finding the right information. Information must be in accordance with what is needed and can be obtained at the right time.

The success of an organization in achieving its goals depends largely on the performance of the manager. Managerial performance can be explained as a form of existence where managers have completed their work as effectively as possible (Soobaroyen and Poorundersing, 2008).

Based on the results of the confirmatory factor analysis, it is explained that planning is done with regard to the implementation of activities, setting budget targets with a predetermined resource and time, determining success in achieving budget targets, achieving budget targets of programs / activities and achieving budget targets and good performance indicators important as a form of performance of the apparatus and indicators to determine the budget target with the most determined resources and time as a variable for apparatus performance.

The results of this study corroborate the study conducted by Mahoney et al., (1963) and Wentzel, (2002) using indicators of managerial performance by planning well-done activities, setting budget targets with a predetermined resource and time, determining success in achievement of

budget targets, achieving budget targets from programs / activities and achieving budget targets and good performance.

## 6. CONCLUSION

Based on the results of the confirmatory factor analysis, it is explained that actively involved in the preparation of the budget, actively giving ideas about the budget, actively proposing the final budget, actively contributing to the preparation of the budget and actively involved to provide logical reasons for revising the budget. is an important indicator as a form of Budget Participation and an active indicator contributing to the strongest budget preparation as a variable forming Budget Participation. Based on the results of the confirmatory factor analysis, it is explained that obtaining clear information, having adequate information, obtaining information on strategies and finding the right information is an important indicator as a form of Job relevant information and the indicator obtains the strongest strategy information to form Job relevant information variables. Based on the results of the confirmatory factor analysis, it is explained that planning is done with regard to the implementation of activities, setting budget targets with a predetermined resource and time, determining success in achieving budget targets, achieving budget targets of programs / activities and achieving budget targets and good performance indicators important as a form of performance of the apparatus and indicators to determine the budget target with the most determined resources and time as a variable for apparatus performance.

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