

The Effect of Budget Participation and Accountability Accounting on Managerial Performance at the Provincial Regional Development Planning Agency Southeast Sulawesi

Arvindi¹, Husin², Fitriaman³

¹²³Halu Oleo University

Corresponding Author e-mail: arvindirastika19@gmail.com

Article History:

Received: 23-04-2026

Revised: dd-mm-yyyy

Accepted: dd-mm-yyyy

Keywords: *Budget Participation; Accountability; Managerial Performance*

Abstract: *This study aims to determine the influence of budget participation and accountability accounting on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. The sample of this study amounted to 50 employees who were selected using purposive sampling techniques. The data collection method uses a questionnaire, with the measurement scale used being the Likert scale. The data analysis method used multiple linear regression analysis with the help of SPSS version 22 application. The results of this study show that (1) Budget participation has a positive and significant effect on managerial performance; (2) Accountability accounting has a positive and significant effect on managerial performance; (3) Budget participation and accountability accounting have a positive and significant effect on managerial performance.*

How to Cite: Arvindi, Husin, Fitriaman. (2026). *The Effect of Budget Participation and Accountability Accounting on Managerial Performance at the Provincial Regional Development Planning Agency Southeast Sulawesi*. 4(2). pp. <https://doi.org/10.61536/escalate.v4i2.480>



<https://doi.org/10.61536/escalate.v4i2.480>

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Introduction

In this modern era, the public sector, especially the government, has experienced quite rapid development, where there has been decentralization that encourages each region to be able to manage its territory independently, including in budget preparation. With this decentralization and the public's demand for transparency and accountability, it has forced the central and local governments to create a more transparent, accountable, economical, effective, and efficient financial management system. As a public sector organization, the government is also required to have performance that is oriented to the interests of the community and responsive to the environment by striving to provide transparent and quality public services. A clear division of duties between officials is essential to ensure the effectiveness and

accountability of performance, in line with the increasing demands of accountability for state administrators.

The performance of the public sector is largely influenced by the performance of the apparatus or managerial. Managerial performance is an assessment of the results of the implementation of the manager's role in an organization, which is measured through activities such as planning, coordination, staff management, supervision, and evaluation. According to Ingkiriwang (2022), managerial performance is the result of quality and quantity of work achieved by a manager in carrying out his duties in accordance with the responsibilities given to him. Robi Maulana M (2020), argues that managerial performance is the results and outputs produced by an employee in accordance with his or her role in the organization in a certain period. Managerial performance is needed to assess the extent to which managers in an organization are able to carry out the vision and mission in accordance with the goals that have been set. One way to improve managerial performance is through participation in budgeting (Ashari, 2018). This participation is based on the assumption that when goals or standards are jointly developed and agreed, individuals will feel responsible for achieving those goals. This sense of responsibility encourages individuals to work optimally in the implementation of the budget.

The manager's performance assessment is based on efficiency in the implementation of the budget to achieve the set targets. Budgets serve as an effective tool for performance control and assessment. In order for organizational performance assessments to be carried out objectively, performance indicators are needed that are benchmarks in the achievement of the program that has been set (Anggono, 2022). Ideal performance indicators should include cost efficiency and quality of service. In addition to the role of managers, employees also need to be considered, because employees are the main drivers of organizational operations. High employee performance will have a positive impact on the overall performance of the organization. One of the factors that can affect managerial performance is budget participation (Ashari, 2018). Budget participation is the active involvement between managers and employees in the budgeting process. This involvement not only increases a sense of ownership of the budget that has been prepared, but can also encourage employees to commit to achieving the organization's targets. This participation can provide space for employees to convey relevant views, proposals, and solutions, so that the resulting budget is more realistic and can be implemented effectively.

Another factor that can affect managerial performance is accountability accounting (Amir, 2023). Accountability accounting is a financial management system designed to ensure that each organizational unit is responsible for the use of the budget and the achievement of organizational performance. This system supports transparency, accountability, and objective performance evaluation. The effective implementation of accountability accounting can help managers make better and data-driven decisions, so that planned programs can be implemented optimally.

The Regional Development Planning Agency (Bappeda) of Southeast Sulawesi Province is a local government agency that plays an important role in designing, coordinating, and evaluating development in the region. Bappeda is responsible for developing long-term, medium-, and short-term development plans that cover various sectors, such as economic, social, cultural, and environmental. To ensure the effectiveness of the implementation of the development plan, Bappeda coordinates various government agencies and other stakeholders. Therefore, improving managerial performance at Bappeda is very important to ensure that all development programs can run well and achieve the targets that have been set.

Based on the results of the pre-research conducted by researchers at the Southeast Sulawesi Provincial Bappeda, there are weaknesses in the financial reporting system that need special attention. One indication of this weakness is the absence of separation between the budget realization report and the expenditure treasurer's accountability report. This lack of clarity hinders transparency in financial management, potentially reducing accountability and objective performance evaluation. Therefore, there is a need for improvements in the accountability accounting system so that each organizational unit can be more responsible for the use of the budget and achieve more optimal performance. This phenomenon shows that there are challenges in budget management in the Southeast Sulawesi Provincial Bappeda, which requires attention in terms of increasing budget participation and implementing a more effective accountability accounting system to support future managerial performance improvements.

Research on budget participation, accountability accounting and managerial performance has been widely conducted by researchers. One of them was conducted by Mohammad Soedarman, Junike Rejoice Nahas, Dyah Aruning Puspita (2023), the results of the study show that budget participation has a positive effect on managerial performance. Meanwhile, research conducted by Ermawati (2017), shows that budget participation has no effect on managerial performance. Research conducted by Nesti Rahmawati Trisnanda, Endang Masitoh, Siddi (2022), shows that accountability accounting has a positive and significant effect on managerial performance. Meanwhile, research conducted by Rizki Amalia (2019), shows that accountability accounting has no effect on managerial performance.

Research Methods

This research was conducted at the Regional Development Planning Agency of Southeast Sulawesi Province. The object of this research is budget participation and accountability accounting as independent variables, as well as managerial performance as dependent variables. The type of data used is quantitative data, which is in the form of respondents' answers to questionnaire statements measured using scores from the Likert scale.

The data used in this study is sourced from primary data and secondary data. Primary data was obtained by the author through observation of respondents and the results of the distribution of questionnaires to employees of the Regional Development Planning Agency of Southeast Sulawesi Province. Meanwhile, secondary data is sourced from books, journals, articles, and other documents relevant to this study.

The data collection method used questionnaires and documentation. Questionnaire is a data collection technique by using a list of questions or written statements to respondents about things they want to research (Sugiyono, 2018). In this study, the questionnaire was made based on indicators and referred to previous research, and adjusted to the state of the research object. Meanwhile, the documentation method is a method of collecting data or information in the form of written records that contain explanations, information, and thoughts related to phenomena that are still relevant to the research problem. This method is aimed at obtaining data regarding the overview of the research object, including profile, vision and mission, and organizational structure.

The data analysis method used was multiple linear regression analysis. This analysis aims to determine the influence of independent variables (budget participation and accountability accounting) on dependent variables (managerial performance). In the use of this

technique, there are several tests that must be met, including normality tests, multicollinearity tests, and heteroscedasticity tests. In this study, instrument tests were also carried out in the form of validity tests and reliability tests. The regression models used are:

$$Y = a + B1X1 + B2X2 + e$$

Description:

- Y = Managerial performance
- a = Constant value
- X1 = Budget participation
- X2 = Accountability.
- B1, B2 = Regression coefficient
- e = Standard error

Result and Discussion

Multiple Linear Regression Analysis

Multiple linear regression analysis aims to determine the magnitude of the influence of two or more independent variables on one dependent variable and predict dependent variables using two or more independent variables. This analysis is used to answer the problem of whether the variables of Budget Participation (X1) and Accountability Accounting (X2) have an effect on Managerial Performance (Y). The results of these tests can be seen in the following table:

Table 1. Multiple Linear Regression Test Results

Coefficients ^a				
Models		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	.254	.523	
	Budget Participation	.330	.068	.480
	Accountability Accounting	.548	.118	.460

a. Dependent Variable: Managerial Performance

Source: Primary data processed, 2025

Based on the above, the multiple linear regression analysis equation is as follows:

$$Y = a + B1X1 + B2X2 + e$$

$$Y = 0.254 + 0.330X1 + 0.548X2$$

The interpretation of the result of the equation is that the constant value in the regression equation model is 0.254 with a positive value. This means that if the variables of budget participation and accountability accounting are zero, then the value of the managerial performance variable will increase by 0.254. The budget participation variable has a regression coefficient value of 0.330 with a positive value. This means that if other independent variables are constant and there is an increase in budget participation by 1, it will cause an increase in managerial performance value by 0.330. The accountability accounting variable has a regression coefficient value of 0.548 with a positive value. This means that if other independent



variables are constant and there is an increase in accountability accounting by 1, it will cause an increase in managerial performance value by 0.548.

Hypothesis Test Results

Partial Test (t-test)

The t-test aims to examine the partial influence between the variables of budget participation and accountability accounting on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. The results of the t-test can be seen in the following table:

Table 2. Results of the test t

Coefficientsa			
Model		t	Sig.
1	(Constant)	.485	.630
	Budget Participation	4.817	.000
	Accountability Accounting	4.625	.000

Source: Primary data processed, 2025

Hypothesis 1: Budget Participation has a positive and significant effect on Managerial Performance.

Based on Table 2, it is known that the Budget Participation variable has a calculated value of 4.817 with a significant value of 0.000. Based on this, the tcount is $4.817 > t_{table} 2.011$ and the sig value is $0.000 < 0.05$. So it can be concluded that the Budget Participation variable has a positive and significant effect on Managerial Performance. Thus, Hypothesis 1 is declared accepted. This means that the higher the level of budget participation, the more managerial performance will increase.

Hypothesis 2: Accountability Accounting has a positive and significant effect on Managerial Performance

Based on Table 2, it is known that the Accountability Accounting variable has a calculated value of 4.625 with a significant value of 0.000. Based on this, the tcount is $4.625 > t_{table} 2.011$ and the sig value is $0.000 < 0.05$. So it can be concluded that the Accountability Accounting variable has a positive and significant effect on Managerial Performance. Thus, Hypothesis 2 is declared accepted. This means that the better the implementation of accountability accounting, the more managerial performance will increase.

Simultaneous Test (F Test)

The F test aims to test the simultaneous influence of budget participation and accountability accounting on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. The results of the F test can be seen in the following table:

Table 3. F Test Results

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.148	2	3.574	32.281	.000b
	Residual	5.204	47	.111		
	Total	12.351	49			

Source: Primary data processed, 2025

Based on Table 3, it is known that $F_{\text{calculates}} 32.281 > F_{\text{table}} 3.19$ with a significance value of $0.000 < 0.05$. This shows that Budget Participation and Accountability Accounting simultaneously have a positive and significant effect on Managerial Performance or in other words, Hypothesis 3 is accepted. This means that the higher the level of budget participation and the implementation of accountability accounting, the more managerial performance will increase.

Coefficient of Determination Test (R^2)

The determination coefficient is intended to determine the amount of contribution of budget participation and accountability accounting to managerial performance by looking at the value of the determination coefficient (R^2). The results of the determination coefficient test can be seen in the following table:

Table 4. Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.761a	.579	.561	.33274

Source: Primary data processed, 2025

Based on Table 4.12, it is known that the value of the determination coefficient (R^2) is 0.579 which shows that the direct influence of the variables of Budget Participation (X_1) and Accountability Accounting (X_2) on Managerial Performance (Y) is 57.9%. This means that there is another variable or the epsilon variable (ϵ) of 42.1% that affects the Y variable but was not studied in this study.

Discussion

The Effect of Budget Participation on Managerial Performance

The results of the study show that budget participation has a positive and significant effect on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. This shows that the higher the level of employee participation in the budgeting process, the more managerial performance will increase.

This research is related to Goal Setting Theory, which explains the relationship between the goals set and the performance produced. This theory also emphasizes the importance of individual involvement in the goal-setting process, as participation can increase commitment, belonging, and motivation to achieve those goals. In this context, budget participation is a form of employee involvement in setting organizational goals. The higher the level of budget participation, the more employees will understand the direction and targets of the organization,



so that they feel responsible for the budget prepared, and encouraged to achieve it. This can ultimately improve managerial performance.

The findings of this study are in line with research conducted by Sihombinga et al. (2023), Ermawati et al. (2023), Thifal (2024), which stated that budget participation has a positive and significant effect on managerial performance.

The Influence of Accountability Accounting on Managerial Performance

The results of the study show that accountability accounting has a positive and significant effect on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. This shows that the better the implementation of accountability accounting, the managerial performance possessed by each employee will increase.

This research is related to Goal Setting Theory, which explains that clear goals and responsibilities can improve individual performance. In this context, accountability accounting plays a role in clarifying the responsibilities of each work unit, so that employees can work more in a more directed and structured manner. On the other hand, if accountability accounting is not implemented optimally, it can lead to unclear roles and weak supervision, which ultimately has an impact on declining managerial performance.

The findings of this study are in line with research conducted by Andika et al. (2020), Trisnanda et al. (2022), Nur et al. (2024), which states that accountability accounting has a positive and significant effect on managerial performance.

The Effect of Budget Participation and Accountability Accounting on Managerial Performance

The results of the study show that simultaneous participation in budget and accountability accounting have a positive and significant effect on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. This means that the synergy between employee involvement in the budgeting process and the implementation of good accountability accounting can encourage more comprehensive managerial performance improvements. Budget participation and accountability accounting simultaneously affect managerial performance. The relationship between these two variables to managerial performance is also supported by Goal Setting Theory, which states that involvement in goal setting and clarity of responsibility can increase motivation and performance achievement. When employees have clear goals and a structured evaluation system, they will be encouraged to perform at their best. This research is in line with research conducted by Sutandi (2019), Meirina & Aziora (2020), Sulfianty & Muslimin (2022), which states that budget participation and accountability accounting have a positive and significant effect on managerial performance.

Conclusion and Recommendation

Based on the results of data analysis and discussions on budget participation and accounting for accountability for managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province, it can be concluded that budget participation has a positive and significant effect on managerial performance at the Regional Development

Planning Agency of Southeast Sulawesi Province. This means that the higher the level of employee participation in budget preparation, the more managerial performance will increase. Accountability accounting has a positive and significant effect on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. This means that the better the implementation of accountability accounting, the more managerial performance will increase. Budget participation and accountability accounting have a positive and significant effect on managerial performance at the Regional Development Planning Agency of Southeast Sulawesi Province. This means that the higher the level of budget participation and the implementation of accountability accounting, the more managerial performance will increase.

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