# JOB RELEVANT INFORMATION ON GOVERNMENT MANAGERIAL PERFORMANCE: THE ROLE OF AFFECTIVE ORGANIZATIONAL COMMITMENT

# Andin Vivian Febrianti<sup>1</sup>, Frida Fanani Rohma<sup>2</sup>

Accounting Department, Faculty of Economics and Business, Universitas Trunojoyo Madura

Correspondence email: frida.frohma@trunojoyo.ac.id

Received: 18 July 2023 Reviewed: 25 Sept 2023 Accepted: 20 Oct 2023 Published: 31 Oct 2023

#### **ABSTRACT**

This study aims to investigate the moderating effect of affective organizational commitment on job-relevant information (JRI) on government managerial performance. The inconsistent results regarding the impact of JRI on government managerial performance lead to differences in perceptions of JRI functions. The inconsistency of the research results is possible due to phenomena that have yet to be caught in previous studies. Based on the goal-setting theory, this study captured the construct of affective organizational commitment. The research used a quantitative method using a survey of 56 Regional Government Organizations (RGO) with 180 respondents in Pasuruan Regency, East Java, Indonesia. The sampling method used judgment sampling, which obtained as many as 180 respondents. Testing the research hypothesis was carried out using SmartPLS 4.0. The study results show that job-relevant information encourages the government managerial performance of regional apparatus. The existence of affective organizational commitment impacts improving government managerial performance. Moreover, the findings of this study indicate that affective organizational commitment can strengthen JRI's influence on the government managerial performance of the local government apparatus. This research shows that the affective organizational commitment possessed by officials can encourage the influence of job-relevant information to improve the managerial performance of local government officials.

Keywords: Job Relevant Information, Affective Organizational Commitment, Public Organization, Managerial Performance

## A. INTRODUCTION

Managerial performance is the primary key to the productivity of organizational resources (Faravelli et al., 2015; Luft, 2016; Kusufi et al., 2020; Rohma et al., 2023; Rohma, 2023). The performance of public organizations is proof of achievement in carrying out predetermined program activities (Rison, 2017; Rohma et al., 2023). Achieving maximum

managerial performance requires the intervention of the abilities and knowledge of each individual in the organization (Patra et al., 2019; Rohma, 2022). Based on Locke's (1968) goal-setting theory, to achieve organizational goals, it must be accompanied by strategies that can later support achieving these goals.

Managerial performance in public organizations is becoming increasingly attractive because it has an essential role as a determinant of accountability and fulfillment of government obligations (Rohma et al., 2023). There are still many cases of managerial performance irregularities, causing a loss of public trust in the government (Putra, 2018). This is evident from several phenomena that occurred in Indonesia. The World Bank (2015) states that Indonesia has earned the nickname "slow back-loaded" as a country with slow budget absorption. Indonesia has a problem every year; at the beginning of the period, budget absorption in Indonesia is still relatively low, but it is different at the end of the year, with budget absorption soaring high (Rerung et al., 2017; Suwarni, 2017). The Minister of Finance of the Republic of Indonesia stated that entering semester II/2021, the realization of the village fund transfer budget still needed to be higher, with a total of IDR 28.8 trillion, the realization as of 19 July 2021 only reached IDR 6.11 trillion or 21.2% of the ceiling (Mid Year Economic Outlook Webinar, 2021). These problems can occur due to weak program and budget planning, resulting in inaccuracy in setting targets and targets, which causes delays in approval and budget realization targets that are not optimally achieved.

Based on the phenomenon, contributions from human resources are needed to improve managerial performance (Rohma, 2023; Rohma & Tyastutik, 2023). This is because human resources have an essential role as determinants of organizational behavior in identifying, planning, and implementing corporate strategies to achieve their goals (Daryanto, 2017; Hamali, 2016). Strategy formulation requires the ability to obtain relevant information. Research developments analyze the effect of JRI on managerial performance (Amrul et al., 2021; Aqmal & Soewarno, 2018; Nengsy, 2019; Pratama & Kurnia, 2017; Tambunan, 2021).

JRI is indicated to encourage increased managerial performance because it can provide more accurate predictions about environmental conditions both within the organization and outside the organization (Rudiyanto, 2017). This aligns with research by Ikramul (2019) and Nengsy (2019), which states that job-relevant information is one of the main factors influencing

managerial performance. However, some studies show contradictory results. Several studies have shown that JRI does not affect managerial performance (Amrul et al., 2021; Rison, 2017; Samsiah, 2012). The inconsistency of the research is possible due to phenomena that have not been caught in previous studies. Based on the perspective of Locke's goal-setting theory (1968), the development of this research tends to examine parts and ignore the effects of strategies that can support the achievement of good managerial performance. Systems can be implemented well if employees have an effective organizational commitment (Eker, 2008; Ariyani & Sugiyanto, 2020; Nurani & Nilawati, 2016; Simanjuntak, 2018; Sukandar, 2019; Gratitude, 2019). Thus, based on the perspective of goal-setting theory, this study seeks to investigate the moderating effect of affective organizational commitment on the JRI relationship and government managerial performance.

This researcher uses a quantitative method involving 56 Regional Government Organizations (RGO) of Pasuruan Regency who serve as structural officials and have worked for more than one year, which can be said to have a role in program and budget planning. The findings of this study indicate that JRI and affective organizational commitment drive government managerial performance. Moreover, affective organizational commitment can strengthen the relationship between JRI and government managerial performance. The findings of this study are expected to contribute to three main streams. Theoretically, by elaborating on the goal-setting theory, this study demonstrated the role of strategy integrated with an effective organizational commitment to encourage government performance. Empirically, this research can answer the inconsistency of previous research by conducting a simultaneous test on the construct of affective organizational commitment, which has yet to be caught in earlier research. Practically, the findings of this study can be used as a consideration for the government in optimizing managerial performance by considering aspects of planning targets set so that program realization can be more optimal to encourage affective organizational commitment.

The discussion structure in this manuscript includes, in section 2, namely, literature review and hypothesis development. Furthermore, section 3 examines the research method. Section 4 presents the results of the data analysis and discussion, and Section 5, namely the conclusions, includes the research's limitations and development.

## **B.** LITERATURE REVIEW

# Goal Setting Theory

The theory of goal setting was first introduced by Edwin Locke in 1968. This theory is based on motivation theory, which explains that goals in an activity must be accompanied by strategies that can support achieving these goals. This is influenced by high organizational commitment, which affects achievings the organization's goals (Ariyani & Sugiyanto, 2020). High organizational commitment can produce good organizational performance that impacts the strategy for achieving goals. Locke (1968) states that goals can influence employee behavior in achieving optimal managerial performance. This research aims to examine the effect of JRI on managerial performance in public organizations. Based on Locke's theory of goal setting (1968), public organizations' managerial performance in preparing program targets and budgets can be realized optimally with the strategy used. The strategy is prepared based on acquiring relevant information and organizational commitment to high effectiveness. When the affective organizational commitment employees apply is high, it will encourage employees to obtain maximum information (job relevant information). This process is believed to be a means for local government to achieve its goals (goals) in fulfilling its obligations related to programs and budgets set to achieve maximum managerial performance.

# Hypothesis Development

JRI is an act of obtaining information used for making decisions regarding the completion of tasks (Bajora, 2017). JRI assists employees in understanding all conditions related to their duties so that decisions taken can later help achieve organizational goals. The availability of relevant information provides advantages for leaders in developing sound strategies (Aqmal & Soewarno, 2018). This relates to Locke's goal-setting theory (1968), which states that goals can be achieved by using a strategy that has been developed. JRI can be a goal setting and strategy setting based on the information obtained. Information becomes crucial for various parties (Daft, 2006). This is done to minimize errors in decision-making. JRI can help improve managerial performance because it influences employees in determining actions related to problem-solving (Kren, 1992). This information can also be used to take alternative steps in dealing with various conditions. Based on Locke's (1968) goal-setting theory, JRI in this study is the ability of employees to collect, process and implement this information as material for

decision considerations that can be used to support the achievement of organizational targets. Obtaining relevant information is needed in every organization, especially public organizations. This information can be used in planning and determining work programs and budgets that will later become the local government budget after being approved by the Regional Representative Assembly. Before ratification by the Regional Representative Assembly, the realized local government budget must be carefully prepared based on relevant information (Sholikah & Oktarina, 2019). If, in a public organization, there is information that facilitates decision-making through JRI, then program and budget planning will be well structured. This minimizes employees' bias against budget targets so that employees will try to achieve budget targets optimally. Planning and efforts to achieve program and budget targets can drive performance optimal management. Based on the logic described, the hypothesis proposed is:

H1: Job Relevant Information Influence Government Managerial Performance

Commitment describes the efforts made by employees to help the organization achieve its goals (Eker, 2008). Managerial performance in an organization will overgrow due to high employee commitment. Affective organizational commitment is a form of commitment rated higher than other types. It has emotional involvement (Panuju & Mangundjaya, 2018). Employees with high affective organizational commitment will encourage employees not to want to leave their organization. This is because employees feel the same frequency with the vision and mission of the organization, so employees will try their best to help achieve this vision and mission. In line with Locke's theory of goal setting (1968), planning and implementing goals and strategies must be accompanied by high organizational commitment to minimize deviation from previously set goals.

Affective organizational commitment is significant to apply to each individual (Atmaja & Ratnawati, 2019). Affective organizational commitment can encourage employees to do their best to achieve maximum managerial performance. This is because employees will feel they have more responsibility to help the organization achieve its goals. The goals of public organizations are oriented toward the interests of the community so that they become a reference when planning programs and budgets. Pride in the organization they join is a form of affective organizational commitment because employees will feel happy and enjoy their role no matter what happens. According to Locke's goal-setting theory (1968), affective

organizational commitment can minimize employee errors in determining activity programs and budgets in this study. This is because they will be more involved in making a mature plan so that later, the organization can realize program and budget targets optimally. Affective organizational commitment will encourage employees to provide the best for their organization by working in totality to improve managerial performance. This is evidence of employees' firm belief and support toward the organization's goals. Based on the logic described, the hypothesis proposed is:

H2: Affective organizational commitment influences government managerial performance

Affective organizational commitment is a form of emotional bond between employees and their organization (Sapitri, 2016). Based on the theory of goal setting, Locke (1968) states that organizations have determined goals for actions to be implemented in the future accompanied by strategies to achieve the expected managerial performance. This is in line with the research of Ariyani & Sugiyanto (2020), Nurani & Nilawati (2016), Simanjuntak (2018), and Sukandar (2019), which states that higher affective organizational commitment, it will encourage employee motivation to try harder. It is hard to help achieve organizational goals. The application of JRI is a form of business carried out by employees. Employee efforts in finding, processing, and implementing the information obtained properly can minimize errors in decision-making, which can affect managerial performance.

Based on Locke's theory of goal setting (1968), when employees do not have effective organizational commitment, employees will tend not to make more optimal efforts in obtaining relevant information. Besides that, the information obtained can influence decision-making errors caused by errors in information retrieval due to the lack of employee affective organizational commitment to the organization. Affective organizational commitment can trigger high and low JRI, which affects managerial performance. This is because affective organizational commitment determines employee behavior towards the level of acquisition of relevant information that can assist the organization in achieving its goals, namely determining programs and budgets for the benefit of society. Based on the logic described, the hypothesis proposed is:

H3: Affective organizational commitment moderates the influence of JRI on government managerial performance

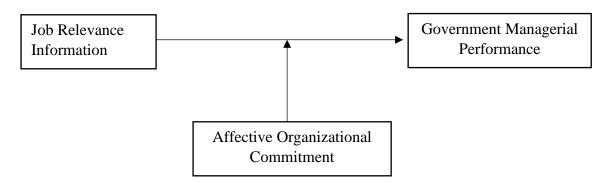


Figure 1. Research Model Developed by The Author

## C. RESEARCH METHOD

# Research Design

This research uses quantitative methods in identical methods with numbers using statistics to test the hypothesis that has been set (Sugiono, 2016). Specifically, the purpose of using this method is to try and explain the relationship between JRI and managerial performance mediated by affective organizational commitment through hypothesis testing.

# Population and Sample

The population used in this study was the RGO in Pasuruan Regency, as many as 56 RGOs consisting of 2 secretariats, 1 inspectorate, 5 agencies, 22 agencies, 24 sub-districts, 1 civil service police unit, and 1 hospital. In the 56 RGO, there are 527 structural officials consisting of budget users; budget user authorized officials, budget technical implementing officials, and treasurers. Structural officials have work experience of > 1 year. The respondent was chosen because he has a position that can understand and be able to carry out the functions of planning and managing the work program and budget prepared. The total sample used in this study was 180 respondents.

# Data collection technique

The data collection technique in this study was primary data using a questionnaire distributed to respondents online via Google Forms. The research questionnaire consists of identities and questions related to variables (Sugiono, 2016)—the scale of measurement using a Likert scale.

# Operational Definition and Variable Measurement

The dependent variable in this research is government managerial performance, which is the result used to determine the level of achievement of the organization related to organizational goals, which include operational policies and good planning (Mangkunegara, 2017). Testing this variable uses indicators (Putri, 2010): planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation, and overall performance. The independent variable in this study is job-relevant information (JRI), which is obtaining information for making decisions regarding completing their duties (Bajora, 2017). JRI uses indicators from Kren (1992), namely obtaining clear information, adequate knowledge, strategic information, and seeking the correct information. The moderating variable in this study is affective organizational commitment, which is a sense of emotional involvement of employees identified by the desire to be involved in organizational activities (Sapitri, 2016). Testing the variable of affective organizational commitment uses indicators (Lataruva, 2014), namely emotional connection, identification, and participation.

# Data Analysis Technique

This study uses Partial Least Square (PLS) using the Smart PLS 4.0 program. The data used in the PLS method does not have to be normally distributed, and the sample size is not too large. Testing the hypothesis in this study uses inferential statistics consisting of measurement and structural models, after which the mediation test is carried out. The measurement model is divided into three; the convergent validity test can be considered valid if the loading factor value is > 0.7 (Hair et al., 2019). The discriminant validity test has passed if the indicator's cross-loading value is greater than the loading value of other variables and if the variable AVE root is greater than the correlation between variables (Ghozali & Latan, 2015). In addition, the reliability test can be said to be reliable if Cronbach's alpha value is > 0.7 (Ghozali & Latan, 2015) and if the composite reliability value is > 0.7 (Hair et al., 2019).

The structural model is divided into 2, namely the R-square and Q-square tests. The results of the R-square test have categories of 0.75, 0.50, and 0.25, so the contribution of the independent variable to the dependent is said to be strong, moderate, and weak, respectively (Ghozali & Latan, 2015). The Q-square test results have categories of 0-0.2, >0.2-0.15,

and >0.15-1, respectively, so the model has weak, moderate, and relevant solid predictive values.

# D. RESULTS AND DISCUSSION

This study involved 201 employees, but 21 respondents did not meet the criteria because they were not structural officials and served less than 1 year. Therefore, the number of participant data can be used to test the hypothesis is 180 data. The demographic information of the respondents presented in Table 1 shows that the respondents were dominated by men, with 105 equals (58%). Meanwhile, 75 female respondents were equivalent (42%). The majority of respondents came from the service department with 98 equivalents (54%), sub-districts with 44 equals (24%), agencies with 19 equals (5%), secretariat with 8 equals (4%), and Satpol PP with 2 equals (1%). Most of the respondents in this study held structural positions, namely PPTK, with 136 respondents or the equivalent of 76% of the total respondents. The rest are respondents who serve as budget user power officials, 17 respondents or 9%, treasurers by 16 respondents or 9%, and budget users by 11 respondents or 6%. Most respondents who served as PPTK in RGO Pasuruan Regency had worked for > 1 year.

There are still variables that have 12 invalid indicators. Thus, these invalid indicators must be removed to increase the AVE value. The JRI variables, affective organizational commitment, and managerial performance have met the requirements to pass the convergent validity test because each indicator in each variable has a loading factor value of > 0.07, and the AVE value increases by > 0.5. This indicates that the indicator correlation of each variable is stated to be valid. The managerial performance, JRI, and affective organizational commitment pass the discriminant validity test using Fornel-Lacker's cross-loading and AVE values. Table 4 shows that the cross-loading values of the indicators for each variable are more significant than the loading values of the other variables. The AVE root of one variable is greater than the correlation between different variables. This indicates that the JRI indicator focuses on measuring JRI and is low on measuring other variables. Indicators of affective organizational commitment focus on measuring affective and low organizational commitment by measuring other variables. In addition, managerial performance indicators also focus on measuring managerial performance and are low on measuring other variables.

Table 1. R-square and Q-square

Variables	R-square	Q-Square	Predictive
<b>Government Managerial Performance</b>	0,64	0,612	Strong
Affective Organizational Commitment	0,542	0,526	Strong

Source: data processed SmartPLS 4.0, 2023

Table 2. Inner Model

Model	<b>Path Coefficients</b>	
Job Relevant Information on Government	0,574	
Managerial Performance	0,374	
Affective Organizational Commitment on	0.294	
Government Managerial Performance	0,294	
Interaction between Job Relevant		
Information and Affective Organizational	0.216	
Commitment on Government Managerial	0,216	
Performance		
	Job Relevant Information on Government Managerial Performance Affective Organizational Commitment on Government Managerial Performance Interaction between Job Relevant Information and Affective Organizational Commitment on Government Managerial	

Source: data processed SmartPLS 4.0, 2023

The instrument for each variable has passed the reliability test because Cronbach's alpha and composite reliability values are > 0.7. This indicates that the instrument for testing JRI, affective organizational commitment, and managerial performance has proven accurate (reliable). Table q states that the results of the inner model test show that the managerial performance variable has an R-square value of 0.664 and a Q-square value greater than 0, namely 0.612. The variable affective organizational commitment has an R-square value of 0.542 and a Q-square value greater than 0, namely 0.526. The effect size values for the research model are presented in Table 8. The table above shows that the effect size values on the JRI variable (X1) range > 0.5, meaning that this variable has a moderate effect on the endogenous variables. Meanwhile, the variable affective organizational commitment (X2) and moderation

effect size (Z2) range from >0.2 to <0.5, meaning that these variables have a weak influence on the dependent variable.

Table 3. Hypothesis Test

No.	Model	Path	P-Values	Mean
		Coefficients		Mean
	Job Relevant Information on			
1.	Government Managerial	0,574	0,000	0,579
	Performance			
	Affective Organizational			
2.	Commitment on Government	0,294	0,000	0,288
	Managerial Performance			
	Interaction between Job			
3.	Relevant Information and			
	Affective Organizational	0,216	0,000	0,214
	Commitment on Government			
	Managerial Performance			

Source: data processed SmartPLS 4.0, 2023

Table 4. Moderating Effect

No.	Research Model	Path Coefficients	P-Values	Mean
1.	Interaction between Job Relevant	0,216	0,000	0,214
	Information and Affective			
	Organizational Commitment on			
	Government Managerial Performance			

Source: data processed SmartPLS 4.0, 2023

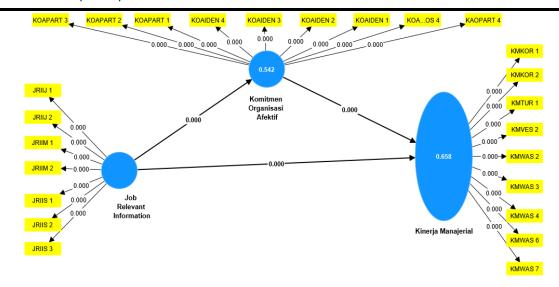


Figure 2. Moderation Test

Source: Data Processed, SmartPLS 4.0, 2023

Testing the hypothesis of this study uses bootstrapping analysis by considering the p-value and path coefficient. This value indicates whether there is a significant influence between variables. The first hypothesis predicts the impact of JRI on government managerial performance. The test results in Table 3 show that JRI affects government managerial performance with a p-value <0.05, namely 0.000, with estimated marginal means to get the result that the average JRI implementation in public organizations is 0.579. Besides that, it is seen from the direction of the efficient path under the hypothesis. Thus, the prediction of hypothesis 1 is supported.

The second hypothesis of this study predicts that affective organizational commitment influences government managerial performance. Based on the analysis above, the variable affective organizational commitment has a significant effect with p-values <0.05, namely 0.00, with estimated marginal means to get the result that the average on the application of affective organizational commitment in public organizations is 0.288. Besides that, they are seen from the direction of the efficient path under the hypothesis. This shows that employees with high affective organizational commitment try to help the organization achieve organizational goals so that government managerial performance is more optimal. Thus, the prediction of hypothesis 2 is supported.

The third hypothesis predicts that affective organizational commitment can moderate the effect of JRI on government managerial performance. Based on the results of the above analysis through the specific indirect effect of the bootstrapping analysis results on SmartPLS, it shows the significance of the moderating effect of affective organizational commitment on the influence of JRI on government managerial performance with a p-value <0.05, namely 0.000 with estimated marginal means to get the result that the average implementation of commitment affective organization that affects the level of high and low JRI in public organizations is 0.214—besides that, seen from the direction of the path coefficient according to the hypothesis. Thus, the prediction of hypothesis 3 is supported. Figure 1 shows the results of the partial moderating effect of affective organizational commitment so that this study also strengthens support for the results of the H1 and H2 analysis.

### Discussion

The findings of this study predict and find that JRI has a significant effect on government managerial performance. This is under the research of Aqmal & Soewarno (2018), Nengsy (2019), and Tambunan (2021), which states that the application of JRI can encourage optimal managerial performance. Tambunan (2021) says that superiors must determine the program and how much budget must be spent by comparing the organization's resources. In line with the goal-setting theory, Locke (1968) states that when you want to achieve organizational goals, it must be accompanied by a mature strategy. Managerial performance in public organizations is related to preparing program and budget targets so that they can be realized optimally with the strategy used. Applying JRI can be a strategy that can help organizations achieve optimal government managerial performance (Bajora, 2017).

Determining the goals and strategies to be implemented later requires employee contributions in obtaining relevant information as material for consideration in decision-making. Implementing JRI based on the community's interests can generate employee motivation, impacting better managerial performance. Public sector organizations need relevant information to determine programs and budgets to be planned (Amrul et al., 2021). Information about task completion can provide better knowledge for better program targets and budgets. Thus, employees who apply JRI will minimize errors in obtaining information to encourage more optimal government managerial performance.

The findings of this study predict and find that affective organizational commitment significantly affects managerial performance. This is in line with the research of Ramadhan et al. (2022) and Simanjuntak (2018), which state that affective organizational commitment influences managerial performance. This aligns with the goal of the setting theory that affective organizational commitment makes employees emotionally confident that the vision and mission of the organization are the same as the vision and mission of their life (Utama & Rohman, (2013). This makes employees feel proud of their organization and want to stay in the organization, so it always tries optimally to assist the organization in achieving its goals. In public organizations, organizational goals are based on the community, so the planned activity programs and budget must be community-oriented (Rison, 2017).

High affective organizational commitment tends to encourage employees to maximize their search for information so that it can be considered by the government to make decisions (Afandi, 2019). Syukur (2019) states that employees who are effectively committed to organizations with emotional involvement tend to want always to be involved in organizational activities. Employees will feel that the organization has become a part of their lives, so they always try to improve their business and loyalty to their organization (Nurani & Nilawati, 2016). This empirical evidence supports this study's results that affective organizational commitment can influence government managerial performance.

The findings of this study predict and find that affective organizational commitment moderates the effect of JRI on government managerial performance. This finding is in line with the research of Ariyani & Sugiyanto (2020), Kuswanti et al. (2021), and Ramadhan et al. (2022), which states that affective organizational commitment can influence the resulting managerial performance. Atmaja & Ratnawati (2019) state that affective organizational commitment positively and significantly affects managerial performance. Tjahjono et al. (2018) stated that instilling effective organizational commitment in public organizations can minimize mistakes impacting government performance. This error is related to determining the budget target that must be issued and selecting a budget program that will later be submitted to the realized local government budget.

Based on the theory of goal setting by Locke (1968), affective organizational commitment can direct the highs and lows of employee efforts in searching, processing, and

implementing information, which can later have a good or bad impact on organizational and managerial performance. Low affective organizational commitment will result in low JRI motivation by employees. This is because employees need to be motivated to search for relevant information. Besides that, when employees have low affective organizational commitment, it can cause errors in obtaining information, resulting in errors in decision-making. However, when employees have high affective organizational commitment even though the JRI is low, misinformation that results in managerial performance is lower than employees with low affective organizational commitment. This is because affective organizational commitment is a robust internal employee value and can maintain JRI, which employees apply in any conditions and opportunities.

# E. CONCLUSION

This study demonstrated that affective organizational commitment moderates the JRI relationship with managerial performance, in line with the theory of goal setting that every organization that desires to achieve its targets must be accompanied by a strategy that can support the achievement of these targets. Affective organizational commitment can trigger employee motivation in obtaining information needed by the organization as material for consideration of decisions for determining programs and budgets. Low JRI implementation within employees can be moderated by affective organizational commitment so that it can mitigate poor managerial performance.

The results of this study provide theoretical implications by showing that good managerial performance of public organizations can occur due to affective organizational commitment that triggers employees to implement JRI optimally. Employees will tend to anticipate misinformation obtained if the effective organizational commitment instilled in them is high. Therefore, program and budget planning can be carried out correctly, and the realization of programs and budgets can be done optimally to minimize Unspent funds' presence at the end of the fiscal year. However, there are limitations to this study, namely, filling out the online questionnaire. Filling out the questionnaire through the Google form is new for some respondents. This is due to some respondents' need for more technological knowledge, causing respondents to find it challenging to complete the questionnaire. Thus,

further research can consider other factors that could moderate the JRI relationship with managerial performance. Future research may consider using other personal values, such as learning orientation, spiritual motivation, and psychological capital, the results of which will then be compared. So, later, it will be known which is better to minimize the occurrence of less-than-optimal managerial performance.

#### REFERENCES

- Amrul, R., Wijayanto, S. A., & Septiana, W. (2021). Dampak Partisipasi Penyusunan Anggaran Dengan Motivasi Kerja dan Job Relevant Invormation Dalam Peningkatan Kinerja Manajerial. *Jurnal Bisnis, Manajemen, Dan Akuntansi*, 8(1), 89. https://doi.org/10.54131/jbma.v8i1.121
- Aqmal, I. U., & Soewarno, N. (2018). The Mediating Impact of Psychological Capital and Job Relevant Information on the Influence of Budget Participation against Job Performance.

  \*International Journal of Managerial Studies and Research, 6(11).\*

  https://doi.org/10.20431/2349-0349.0611001
- Afandi, E. (2019, March). Impact of Affective Commitment with Employee Performance Moderated by Organization Citizenship Behavior (OCB). *In 4th ASEAN Conference on Psychology, Counselling, and Humanities* (ACPCH 2018) (pp. 258-262). Atlantis Press.
- Ariyani, R. P. N., & Sugiyanto, E. K. (2020). Pengarug Komitmen Afektif, Komitmen Berkelanjutan dan Komitmen Normatif Terhadap Kinerja Karyawan (Studi Perusahaan BUMN X di Semarang). *Jurnal Ilmiah Manajemen Ubhara*, 2(2), 113. https://doi.org/10.31599/jmu.v2i2.772
- Atmaja, H. E., & Ratnawati, S. (2019). Peran Komitmen Afektif Dan Organizational Citizenship Behavior Terhadap Kinerja SDM. *JAB (Jurnal Akuntansi & Bisnis)*, 5(1), 48.
- Bajora. (2017). Pengaruh Asimetri Informasi, Job Relevant Information, dan Efektivitas Pengendalian Anggaran terhadap Budgetary Slack (Studi Empiris pada SKPD Kota Padang). *Thesis Universitas Negeri Padang*.
- Daft, R. (2006). Manajemen (Edisi keen). Salemba Empat.

- Daryanto, B. (2017). Manajemen Penilaian Kinerja Karyawan (Cetakan 1). Gava Media.
- Eker, M. (2008). The Impact of Budget Participation on Managerial Performance Via Organizational Commitment: A Study on The Top 500 Firm in Turkey. *Angkara Universities*, 64–4.
- Faravelli, M., Lana, F & Lata, G. (2015). Selection, tournaments and dishonesty. *Journal of Economic Behavior & Organization*, 110, 160175. DOI: 10.1016/j.jebo.2014.10.019
- Ghozali, Imam, Latan, H. (2015). *Konsep Teknik dan Aplikasi menggunakan Program SmartPLS 3.0*. Badan Penerbit Uneversitas Diponegoro.
- Hair, J. F., Ringle, C. M., Gudergan, S. P., Fischer, A., Nitzl, C., & Menictas, C. (2019). Partial least squares structural equation modeling-based discrete choice modeling: an illustration in modeling retailer choice. *Business Research*, 12(1), 115–142. https://doi.org/10.1007/s40685-018-0072-4
- Hamali, A. Y. (2016). *Pemahaman Manajemen Sumber Daya Manusia* (Cetakan 1). Center of Academic Publishing Service.
- Helmi, Muhammad, Rois, dan A. (2016). Pengantar Manajemen. Empat Dua.
- Ikramul, H. (2019). Pengaruh Budgeting Participation, Job Relevant Information dan Budget Goal Clarity terhadap Kinerja Manajerial dengan Komitmen Organisasi Sebagai Variabel Moderating. *Skirpsi UIN Alaudin Makassar*.
- Kren, L. (1992). Budgetary Participation and Managerial Performance: The Impact of Information and Environmental Volatility. *The Accounting Review*, 67 No. 3, 511–526.
- Kusufi, M. S., Rohma, F. F., & Muhammad, E. (2020). Pengaruh Horizon Skema Turnamen dan Frekuensi Publikasi Informasi Relatif terhadap Kinerja Karyawan. *Jurnal Kajian Akuntansi*, 4(1), 1-12.
- Kuswanti, M., Purnamasari, E. D., & DP, M. K. (2021). Pengaruh Komitmen Afektif, Komitmen Berkelanjutan dan Komitmen Normatif Terhadap Kinerja Karyawan Pabrik

- Crumb Rubber Factory di PT. Pinago Utama Sugiwaras. *Jurnal Bisnis, Manajemen, Dan Ekonomi*, 2(4), 149–165. https://doi.org/10.47747/jbme.v2i4.500
- Lataruva, N. A. & eisha. (2014). "Pengaruh Kepemimpinan Transformasional terhadap Motivasi dan Komitmen". *Jurusan Manajemen Fakultas Ekonomika Dan Bisnis Universitas Diponegoro, jumlah res*, 1–58.
- Locke, E. (1968). Toward A Theory of Task Motivation and Incentives. Organizational Behavior and Human Performance.
- Luft, J. (2016). Cooperation and competition among employees: experimental evidence on the role of management control systems. *Management Accounting Research*, 31, 75-85.
- Melek, E. (2008). The affect of the relationship between budget participation and job-relevant information on managerial performance. *Ege Academic Review*, *10*(1), 183–198.
- Nengsy, H. (2019). Pengaruh Partisipasi Anggaran, Akuntansi Pertanggungjawaban dan Job Relevant Information terhadap Kinerja Manajerial pada SKPS Kabupaten Indragiri Hilir. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Nurani, A., & Nilawati, L. (2016). Pengaruh Work-Life Balance Terhadap Kinerja Karyawan Yang Dimediasi Oleh Komitmen Afektif. *Optimum: Jurnal Ekonomi Dan Pembangunan*, 6(1), 68. https://doi.org/10.12928/optimum.v6i1.7856
- Panuju, N. F., & Mangundjaya, W. L. (2018). Persepsi Dukungan Organisasi dan Komitmen Afektif Organisasi: Peran Mediasi Keterikatan Karyawan pada Karyawan Pertelevisian. *Psikohumaniora: Jurnal Penelitian Psikologi, 3*(2), 223. https://doi.org/10.21580/pjpp.v3i2.2790
- Pratama, I. G. B. H., & Kurnia. (2017). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Dengan Variabel Intervening Job Relevant Information. *Jurnal Studia Akuntansi Dan Bisnis*, 5(1), 1–10.
- Putra, wirmie eka. (2018). Pengaruh Kompetensi SDM, Akuntabilitas, Transparansi dan Penerapan Sistem Akuntansi Terhadap Kualitas Laporan Keuangan Daerah (Studi

- Empiris Pada Pemerintahan Provinsi Kepulauan Riau). *Jurnal Akuntansi Dan Pajak*, 18(2), 181.
- Putri, N. D. (2010). Pengaruh Komitmen Organisasional Dan Peran Manager Keuangan Daerah Terhadap Kinerja Managerial Satuan Kerja Perangkat Daerah (Studi Pada Kabupaten Tegal). In *Skripsi. Fakultas Ekonomi Universitas Diponegoro Semarang*.
- Ramadhan, M. S., Nasution, A. P., & Nasution, Z. (2022). Pengaruh Motivasi Berafiliasi dan Komitmen Afektif terhadap Kinerja Pegawai Badan Pendapatan Daerah Kabupaten Labuhanbatu. *J-MAS (Jurnal Manajemen Dan Sains)*, 7(1), 305. https://doi.org/10.33087/jmas.v7i1.399
- Rerung, E. D., Karamoy, H., & Pontoh, W. (2017). Faktor-Faktor Yang Mempengaruhi Penyerapan Anggaran Belanja Pemerintah Daerah: Proses Pengadaan Barang/Jasa Di Kabupaten Bolaang Mongondow Selatan. *Jurnal Riset Akuntansi dan Auditing* "Goodwill," 8(2), 192–202. https://doi.org/10.35800/jjs.v8i2.17947
- Rison. (2017). Pengaruh Komitmen Organisasi, Job Relevant Information dan Locus of Control Terhadap Kinerja Manajerial Pemerintah Daerah. *Jurnal Akuntansi*, (5)1.
- Rohma, F. F. (2023). Efektivitas Informasi dan Komunikasi dalam Memitigasi Tendensi Kecurangan Pengadaan Barang dan Jasa. J*urnal Akuntansi dan Keuangan*, 12(1), 1-13.
- Rohma, F. F., Shofiyah, I., & Junaedi, A. S. (2023). The Effect of Tournament Horizon, Faultline and Group Performance Relationships under Decentralized System. *Journal of Indonesian Economy and Business*, 38(1), 62-80.
- Rohma, F. F., & Tyastutik, H. (2023). Urgensi Pola Desain Kompensasi Moneter Berbasis Kombinasi Anggaran Dan Piece-Rate Untuk Optimalisasi Kinerja Guru: Studi Pada Institusi Berbasis Yayasan. *Journal of Educational Learning and Innovation* (ELIa), 3(1), 118-132.
- Rohma, F. F. (2023). Does a green economy mentality exist? An experimental study in emerging country. *Asian Journal of Business Ethics*, 1-20.

- Rohma, F. F. (2022). Mitigating The Harmful Effect of Slack: Does Locus of Commitment (Organizational Versus Colleague) Play a Role. *International Journal of Business Science & Applied Management*, 17(3).
- Rohma, F. F., Agustina, B., & Gymnastiar, M. (2023). Implementasi E-Accounting Dan Efektivitas Pelaporan Keuangan Pemerintah Daerah: Studi Kasus Bpkad Kota Surabaya. *JRMA (Jurnal Riset Manajemen dan Akuntansi)*, 11(2), 09-22.
- Rudiyanto. (2017). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial dengan Variabel Intervening Job Relevant Information. *Jurnal Studia Akuntansi Dan Bisnis*, 5(2337–6112).
- Samsiah. (2012). Pengaruh Partisipasi dalam Penganggaran terhadap Kinerja Manajerial dengan Job Relevant Information, Kepuasan Kerja, dan Self Efficacy sebagai variabel Intervening. Universitas Riau.
- Sapitri, R. (2016). Pengaruh Komitmen Organisasi Terhadap Kinerja Karyawan Perusahaan Listrik Negara Area Pekanbaru. *Jom Fisip*, *3*(2), 1–15.
- Sholikah, M., & Oktarina, N. (2019). Pelaksanaan Pengelolaan Kearsipan Untuk Menunjang Akuntabilitas Sekolah. *Economic Education Analysis Journal*, 7(3), 1178–1192. https://doi.org/10.15294/eeaj.v7i3.28348
- Simanjuntak, H. V. (2018). Pengaruh job embeddednes dan komitmen organisasi serta kepribadian terhadap kepuasan kerja pegawai dan kinerja pegawai pada universitas trunajaya bontang. *Kinerja*, 15(2), 82. https://doi.org/10.29264/jkin.v15i2.4030
- Sugiono. (2016). Metode Penelitian, Kuantitatif, Kualitatif dan R&D. Alfabeta.
- Sugiyono. (2010). Metode Penelitian Pendidikan: Pendekatan Kuantitatif, Kualitatif, dan R&D. Alfabeta.
- Sukandar, D. D. A. (2019). Pengaruh Komitmen Organisasional Dan Organizational Citizenship Behavior (OCB) Terhadap Kinerja Karyawan Di PT. Buana Citra. *Epub.Imandiri.Id*, 1–107. https://repository.mercubuana.ac.id/49771/

- Suwarni. (2017). Faktor-Faktor Yang Mempengaruhi Keterlambatan Penyerapan Anggaran Pendapatan dan Belanja Daerah (APBD) di Kota Surabaya (Studi Pada SKPD Dinas PU Bina Marga dan Pematusan). Publika, 6(5), 1–7. *Publika*, 6(5), 1–7.
- Syukur, M. (2019). Pengaruh Budgetary Goal Characteristics, Komitmen Organisasi, dan Organizational Citizenship Behavior (OCB) terhadap Kinerja Manajerial dengan Budaya Paternalistik Sebagai Variabel Moderating. *Skirpsi*.
- Tambunan, B. H. (2021). Pengaruh Partisipasi Penyusunan Anggaran Dan Job Relevant Information Terhadap Kinerja Manajerial. *Journal of Economics and Business*, 2(1), 14–23. https://doi.org/10.36655/jeb.v2i1.469
- Tjahjono, H. K., Prasetyo, F., & Palupi, M. (2018). Kepemimpinan Transformasional Pada Organizational Citizenship Behavior Dan Komitmen Afektif. *Jurnal Manajemen Dan Pemasaran Jasa*, 11(2), 217–232. https://doi.org/10.25105/jmpj.v11i2.2771
- Utama, E. Y., & Rohman, A. (2013). Penyusunan Anggaran terhadap Kinerja Manajerial: Komitmen Organisasi dan Persepsi Inovasi sebagai Variabel Interveningj. *Diponegoro Journal of Accounting*, 2, 1–12.