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| The Influence of Budget Participation, Motivation, and Competence on the Managerial Performance of Datu Kandang Haji HospitalDiah Afrianti\*, Kadir, Sarwani Universitas Lambung Mangkurat, Indonesia Email: diahafrianti17@gmail.com |
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| ABSTRACT |
| *The purpose of this study is to examine several factors that affect managerial performance. Some of the factors tested and analyzed are budget participation, motivation, and competence at Datu Kandang Haji Hospital. The sample used in this study were managers at Datu Kandang Haji Hospital. The sample selection method uses the saturated sampling method (census), which is a sampling technique if all members of the population are used as samples. The number of managers sampled in this study were 33 managers. The data analysis technique used is multiple linear regression analysis using the SPSS version 25 program. The results showed that budget participation has a positive effect on managerial performance. Motivation and competence have no effect on managerial performance at Datu Kandang Haji Hospital.* |
| KEYWORDS | *Managerial Performance, Budget Participation, Motivation, Competence.* |
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**INTRODUCTION**

Hospitals are an integral part of the healthcare system that provides various types of healthcare services for patients. Their role is very important in efforts to maintain and improve public health in order to achieve optimal health degrees. To realize this, quality human resources are needed. Along with the development of the health service business in the era of globalization, improving the quality and quantity of hospital services is a must. Therefore, an effective management system is needed in order to be able to mobilize all existing resources, so that it has a positive impact on the achievement of hospital performance (Pristyadi & Santoso, 2019).

The implementation of health services in hospitals has complex characteristics, involving organizations with various health workers from diverse disciplines. The development of medical science and technology is progressing rapidly, requiring health workers to continue to improve their competencies in order to provide quality services. Hospitals act as centers for disease healing and health recovery. This role reflects the responsibility that is part of the government's efforts to improve people's welfare (Usman et al., 2023). The success of an organization depends on the performance of individuals within it. Individual performance is often referred to as managerial performance, which reflects the contribution of the organization's members in various managerial activities. A manager is responsible for improving managerial performance by performing the main functions of management optimally. These functions include planning, organizing, leadership, and control.

Managerial performance plays an important role as a benchmark for the company's success. Improving managerial performance that is carried out optimally will provide added value to operational effectiveness. A manager must understand the authority given in controlling operational activities as well as implementing a control system. The elements of control include the accountability center and the management control process related to the operation of the accountability center based on the available information. The application of accountability accounting is a necessity in production activities (Arifah & Azizah, 2022). One of the managerial approaches used in the preparation of the government budget is participation in the preparation of the budget. This approach involves managers from various levels, ranging from top-level, middle, to lower-level managers, in the budgeting process (Amrul et al., 2021).

Hospitals have broad authority and autonomy in managing resources to improve the quality of services. To achieve more optimal goals and objectives requires the right strategy. Environmental dynamics demand that hospitals transform into organizations with a variety of services. Effective management and proper planning are needed to grow and compete. The budget is one of the crucial elements in organizational planning (Nuraini Novitasari, 2022).

Managerial performance is influenced by participation in budgeting. Programs and activities in government organizations are well planned and used as guidelines in their implementation. Budget preparation is the first step in planning a work program. The budget acts as a planning and coordination tool that helps in achieving the goals that have been set. The budgeting process is technical because it involves financial aspects, figures, and estimates (Putra et al., 2022).

Budget participation plays an important role in budgeting by giving the parties involved the authority to prepare and evaluate various alternatives and set budget objectives. Involvement in the process from formulating to approving the budget encourages each individual's responsibility for their duties, thereby improving performance to achieve the goals or targets that have been set. Performance is assessed based on the achievement of budget targets (Wulandari & Riharjo, 2016).

Budgeting becomes more effective by involving all managers in the company. The participation of subordinates in this process allows them to contribute by providing ideas that can later be realized, thus having a positive effect on managerial performance. Effective participation in improving managerial performance also requires support from various other factors, such as commitment, motivation, and good competence within the company (Christy et al., 2021).

Research conducted by Nuraini Novitasari (2022) at *BLUD* Bangkinang Hospital stated that budget participation has a positive impact on managerial performance. The higher the level of participation in budgeting, the better the managerial performance, and vice versa. These results are in line with the research of Utariani et al. (2022), who also found that budget participation is proven to have a positive and significant influence on managerial performance. However, research conducted by Prastawa (2023) showed different results, where budget participation had a positive but not significant effect on managerial performance. This is due to the many opinions in the budgeting process, which actually add to the complexity of planning, especially when the available budget is limited.

Competence and motivation have an important role in improving managerial performance. Participatory budget implementation not only functions as a planning and control tool but also as a means to increase motivation and ensure accountability for performance to the public. Based on the pre-research conducted, it was found that there was a problem at *Datu Kandang Haji Hospital*, namely that not all managers were involved in the budgeting process. This condition has an impact on a decrease in employee motivation, which in turn also affects a decline in managerial performance.

According to Usman et al. (2023) and Badzaly (2021), motivation has a positive and significant effect on managerial performance. The higher the motivation level of a leader or manager, the better his or her performance will be. High motivation encourages individuals to work better in meeting needs and achieving preset goals. A leader or manager with high achievement motivation will be more aware of the responsibilities they carry, strive to improve competencies, and contribute to the achievement of organizational goals. However, the results of this study are different from the findings of Prastawa (2023), which states that although motivation has a positive effect on the managerial performance of village officials, this effect is not significant. This is due to the low level of appreciation or assessment from the community for the performance of village officials, so that the motivation they have is not enough to provide a significant boost in improving performance.

Another factor that drives managerial performance is competence, which includes skills, abilities, characteristics, and knowledge that support the achievement of organizational goals. Research conducted by Arifah & Azizah (2022) shows that competence has a positive effect on managerial performance. Managers who have low competence tend to have difficulty in applying their ability to interact with subordinates and society, making them less effective in acting, convincing, and influencing others. Each company has standards in recruiting and hiring employees according to their respective fields. Therefore, individuals who want to join a job must have competencies that match the demands of the organization. Good competencies will contribute to improving managerial performance and support the achievement of overall organizational goals.

Research by Pangestuti et al. (2023) states that competence has no effect on managerial performance. This ineffectiveness is caused by the company's lack of effort in developing the skills, knowledge, attitudes, and behaviors necessary for managers to carry out their duties professionally, effectively, and efficiently. The results of this study are similar to Prastawa (2023), which states that motivation has a positive but not significant effect on the performance of village apparatus. This insignificance occurs due to the many opinions in the budgeting process, which leads to an increase in work programs in the village area. With a limited budget, the number of proposals in budget preparation is not always balanced with optimal performance improvements.

*Stewardship theory* can explain the role of hospitals as public sector organizations that serve the community responsibly and trustworthily. This theory can also explain the managerial performance of the hospital by the way the manager of *Datu Kandang Haji Hospital* will act as a steward who serves the community responsibly and trustworthily. The manager of *Datu Kandang Haji Hospital* will focus on the main goal, namely the interests of the organization. *Datu Kandang Haji Hospital* is a hospital in the form of *BLUD* (*Regional Public Service Agency*) which was previously named Balangan Regional General Hospital. It is one of the type C regional hospitals with plenary accreditation and the only regional hospital in Balangan Regency. The increasing public demand for health services in hospitals requires strategic planning efforts that can be implemented. Performance evaluation based on previous years' goals and targets is an indicator of success in achieving the mission that has been set.

*Datu Kandang Haji Hospital* conducts the budget preparation stage with a bottom-up system, which means a budget planning method where proposals and planning start from work units or departments at the lower level, then compile to a higher level of management. This approach allows each part of the organization to contribute to determining budget needs and allocations based on real conditions on the ground. Although there are no specific guidelines in the preparation of the budget, *Datu Kandang Haji Hospital* uses existing guidelines. The phenomenon that occurs is that managers at *Datu Kandang Haji Hospital* are not always involved in the preparation of the budget. As a result, various negative impacts arise; some budget planning is not fixed on target or is not in accordance with user demand. Work units that are not involved in budget planning tend to be less motivated to run the budget. Decisions and budget allocations are determined by top-level management or organizational leadership, then given to the units below them to be implemented.

The success of the hospital in carrying out its functions is reflected in the optimal quality of service. The quality of hospital services is influenced by various factors, with human resources as the most dominant aspect. The *Minimum Service Standard* (*SPM*) acts as a technical specification that is used as a benchmark for the minimum services that *BLUD* must provide to the community. The implementation of *SPM* must ensure public access to hospital services in accordance with the standards set by the local government. The principles of *SPM* in planning and budgeting include simple, concrete, easy to measure, open, affordable, accountable, and having a deadline for achievement. The main challenge in fulfilling the requirements for hospitals to become a *BLU* lies in the *Minimum Service Standards* (*SPM*). Various references in the preparation of *SPM* at *Datu Kandang Haji Hospital* include Government Regulation Number 2 of 2018 concerning *Minimum Service Standards* and Government Regulation Number 47 of 2021 concerning the Implementation of the Hospital Sector regulating various aspects of health services. This regulation covers standards for the implementation of hospital management, medical services, supporting services, and nursing services.

Based on the results of the assessment of the *Minimum Service Standards* (*SPM*) of *Datu Kandang Haji Hospital* in 2023, the elements of service related to employees that are problematic include officer discipline, politeness and friendliness in serving, and accuracy in service implementation (Resi, 2021).

Table 1. Realization of the Implementation and Achievement of SPM (Minimum Service Standards) of Datu Kandang Haji Hospital in 2023

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Room** | **Indicator** | **Target** | **Realization** | **Achievements** | **Information** |
| Administration and Management Services | Employees who receive a minimum of 20 hours of training per year | ≥ 60% | 30% | Not Achieved | Budget constraints for training at Datu Kandang Haji Hospital |

Source: SPM (Minimum Service Standard) of Datu Kandang Haji Hospital Period, 2023

Based on Table 1, it can be seen that some of the causes of the non-achievement of public satisfaction indicators are employees who have not received training according to their competencies. Patients or visitors complain frequently about incompetent employees. The training program that should have been prepared has not been implemented optimally. According to the Regulation of the Ministry of Health of the Republic of Indonesia No. 129/Menkes/SK/II/2008 concerning Hospital *Minimum Service Standards* (*SPM Hospitals*), standards are set for various types of services that must be met by administrative and management hospitals, with the indicator that employees who receive at least 20 hours of training per year have a standard value of ≥ 60%. It can be seen from Table 1.1 that the training target at *Datu Kandang Haji Hospital* will only be achieved by 30% in 2023. This shows that the percentage of achievement is below the standard value that has been determined nationally, which is ≥ 60%.

Some of the reasons for the failure to achieve this target are due to limited budgets for training at *Datu Kandang Haji Hospital*. The budget for training in 2023 is IDR 474,750,000, and the realized amount is IDR 472,798,063. The official travel budget for 2023 is IDR 1,852,500,000 and has been realized at IDR 1,825,515,005. Limited budgets are caused by several factors: first, it can be because when a manager or employee wants to apply for training, the budget has run out before the end of the year; second, it can be because the budget for training or *technical guidance* (*bimbingan teknis*) is still sufficient, but the official travel budget has run out before the end of the year.

Table 2. Realization of the Budget of Datu Kandang Haji Hospital for the Period 2021 to 2023

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Budget** | **Realization of Spending** | **Percentage** |
| 2021 | IDR 56,051,216,461,01 | IDR 52,948,107,698,01 | 94,46% |
| 2022 | IDR 84,764,848,476,74 | IDR 72,150,930,894,10 | 85,11% |
| 2023 | IDR 63,620,766,992,99 | IDR 62,972,678,512,66 | 98, 98% |

Source: Sub. Planning and Finance Division of Datu Kandang Haj Hospital, 2024

The phenomenon that occurred at *Datu Kandang Haji Hospital* was the realization of the *Datu Kandang Haji Hospital* budget in 2021 of 94.46%, in 2022 of 85.11%, and in 2023 of 98.98%. In 2022, it dropped to 85.11%. This achievement decreased significantly compared to the achievement in 2021 and managed to rise again in 2023. The implementation of suboptimal budget participation causes various obstacles, so that some activities cannot be carried out. In 2022, the budget realization decreased to 85.11%, which indicates that the lack of involvement of implementers in the budget-preparation process at *Datu Kandang Haji Hospital* resulted in the budget not being absorbed properly, in addition to some expenditures that were not realized on time. Excessive estimates of needs cause the budget to not be absorbed optimally.

The phenomenon of lack of attention to motivation at *Datu Kandang Haji Hospital* affects managerial performance. Motivation plays an important role in ensuring that the tasks given can be completed properly. High job demands without adequate support lead to employee dissatisfaction with their current achievements, which can hinder managerial performance and have an impact on declining employee performance. High morale in the company environment will support smooth operations and produce optimal performance. One of the factors that can encourage the improvement of employee performance is the provision of the right motivation, so that employees are expected to continue to improve and enhance the quality of their performance on an ongoing basis.

The number of public complaints through the suggestion box, online, and face-to-face about the competence of hospital employees, both medical and non-medical, is also a problem in hospital services. The phenomena that have been described show the problems that occur at *Datu Kandang Haji Hospital*, so it can be concluded that the lack of control carried out by the managerial-level employees and the capacity of human resources must be supported by adequate levels of education, experience, and skills in order to improve managerial performance.

In line with one of the missions of *Datu Kandang Haji Hospital*, namely "Developing quality human resources through the mechanics of continuous learning," *Datu Kandang Haji Hospital* needs to hold special training for competent human resources at least once a year in order to create competent human resources. As a *BLUD* task force, this training is carried out equally for all employees according to their competence. Human resources in hospitals will gain new knowledge and experience to support the performance of hospital employees through the training they take. Lack of motivation towards hospital managers can also affect managerial performance. On the other hand, if an organization or agency does not provide opportunities for employees to participate in training, it can cause demotivation for the employees, which results in a decrease in enthusiasm in performance and also affects the decrease in the level of service provided to the community.

There is research on what variables can affect managerial performance. This research is a development of Prastawa's (2023) research, which examines the "Influence of Competence, Budget Preparation Participation, and Motivation on the Performance of Village Apparatus in Pancur District." This study was conducted because previous research showed different results (Djaman, 2021).

The difference between this study and the previous research lies in the Y variable, which uses the managerial performance variable. The reason for choosing the managerial performance variable is because the manager at *Datu Kandang Haji Hospital* has a significant impact on the operational and strategic success of the hospital. Managerial performance is often used to evaluate a hospital's ability to manage costs and ensure quality service; it also includes management's ability to make strategic decisions, solve problems, and implement innovation. In addition, the research object used in this study is *Datu Kandang Haji Hospital*, Balangan Regency, with a research year of 2024 (Arifah, 2022).

Based on the background that has been described regarding what happened at *Datu Kandang Haji Hospital*, the author is interested in conducting research. The title of this study is entitled "The Influence of Budget Participation, Motivation, and Competence on the Managerial Performance of *Datu Kandang Haji Hospital*."

The objectives of this study are: to test and analyze the influence of budget participation on managerial performance at *Datu Kandang Haji Hospital*; to test and analyze the influence of motivation on managerial performance at *Datu Kandang Haji Hospital*; and to test and analyze the impact of competence on managerial performance at *Datu Kandang Haji Hospital*.

This research is expected to provide benefits for several parties, including: as an additional reference for future research, especially related to budget participation, motivation, and competence in managerial performance; for employees, this research is expected to provide benefits as material for evaluating managerial performance in budget management, preparation, and accountability; for the organization, this research is expected to provide benefits and contributions for related parties in determining the direction of management policies to improve the performance and effectiveness of the organization's managerial performance; and for researchers, it is hoped that this research can be used as a reference in the development of relevant future research, especially related to budget participation, motivation, and competence in managerial performance.

**METHOD**

This research focuses on *Datu Kandang Haji Hospital* in Balangan Regency as the object of research. The scope of this study is variables related to managerial performance in hospitals. This study uses a quantitative method. According to Sugiyono (2012:14), this method is based on positivism and researches the population and randomly selected samples. Data were obtained through research instruments and analyzed quantitatively to test hypotheses. The location of the research is at *Datu Kandang Haji Hospital* on Jl. Lingkar Timur Km 1.7, Balangan Regency. The analysis unit in this study is all managers at *Datu Kandang Haji Hospital*.

**Population and Sample**

Population is a collection of objects or subjects with specific characteristics that are determined by the researcher as the focus of the research and conclusion (Sugiyono, 2012:115). Population is a group that focuses on reaching a general conclusion. Populations can be people, objects, events, or values that meet the research criteria. The population in this study is all managers at *Datu Kandang Haji Hospital*, totaling 33 people.

A sample is a part of a population that has certain characteristics (Sugiyono, 2012:73). This study applies the saturated sampling method (*census*), which is a technique that involves all members of the population as a sample (Sugiyono, 2012:96). The sample in this study includes all members of the population who meet the research criteria, namely the Head of Section (*Kabag*), Head of Division (*Kabid*), Head of Sub-Division (*Kasubbag*), Head of Section (*Kasi*), and Head of Room at *Datu Kandang Haji Hospital* who have a role and involvement in the preparation, implementation, and accountability of the budget. The relatively small population allows all of them to be used as a research sample, with a total of 33 people.

**Data Collection Techniques**

Data is collected through questionnaires submitted directly and through Google Forms sent via WhatsApp (WA). A questionnaire is an effective data collection technique used when the variables to be measured have been determined by the researcher as well as the expectations of the respondents. Each respondent's answer was measured using a *Likert* scale (Sugiyono, 2012), with five answer choices: SS (*Strongly Agree*) was given a score of 5, S (*Agree*) was given a value of 4, KS (*Neutral*) was valued at 3, TS (*Disagree*) was valued at 2, and STS (*Strongly Disagree*) was valued at 1.

**Data Analysis Techniques**

Data analysis is the process of processing data that has been obtained to produce relevant information using formulas or rules that are in line with the research approach (Sekaran, 2000:175). Data analysis aims to obtain relevant information and utilize the results in solving a problem (Imam Ghozali, 2016). The data of this study will be analyzed using the Statistical Package for Social Science 25 (*SPSS 25*) analysis tool.

**RESULTS AND DISCUSSION**

**Validity and Reliability Test**

***Validity Test***

The Validity Test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid, if the questions on the questionnaire are able to reveal something that the questionnaire will measure. This study conducted a validity test using person correlation. The validity test in this study used Statistical Product and Service Solutions 25. An instance is declared valid if the value of the correlation coefficient r is greater than the value of the table r at a significance level of 5%. The R value of the table in this study is 0.344 at a significance level of 5%.

Table 3. R Calculation and R Table

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Variabel** | **Statement** | **R count** | **R table** | **Information** |
| Managerial Performance (Y) | Y.1 | 0,875 | 0,344 | Valid |
| Y.2 | 0,647 | 0,344 | Valid |
| Y.3 | 0,749 | 0,344 | Valid |
| Y.4 | 0,639 | 0,344 | Valid |
| Y.5 | 0,662 | 0,344 | Valid |
| Y.6 | 0,446 | 0,344 | Valid |
| Y.7 | 0,835 | 0,344 | Valid |
| Y.8 | 0,769 | 0,344 | Valid |
| Budget Participation (X1) | X1.1 | 0,754 | 0,344 | Valid |
| X1.2 | 0,675 | 0,344 | Valid |
| X1.3 | 0,773 | 0,344 | Valid |
| X1.4 | 0,844 | 0,344 | Valid |
|  | X1.5 | 0,774 | 0,344 | Valid |
| X1.6 | 0,832 | 0,344 | Valid |
| Motivation (X2) | X2.1 | 0,775 | 0,344 | Valid |
| X2.2 | 0,918 | 0,344 | Valid |
| X2.3 | 0,878 | 0,344 | Valid |
| X2.4 | 0,829 | 0,344 | Valid |
| X2.5 | 0,911 | 0,344 | Valid |
| X2.6 | 0,858 | 0,344 | Valid |
| Competencies (X3) | X3.1 | 0,944 | 0,344 | Valid |
| X3.2 | 0,744 | 0,344 | Valid |
| X3.3 | 0,836 | 0,344 | Valid |
| X3.4 | 0,926 | 0,344 | Valid |
| X3.5 | 0,912 | 0,344 | Valid |
| X3.6 | 0,936 | 0,344 | Valid |
| X3.7 | 0,911 | 0,344 | Valid |
| X3.8 | 0,589 | 0,344 | Valid |

Source: SPSS appendix processed by the researcher from appendix p. 121

Based on the calculation of validity, it was concluded that of the 28 statements submitted for the variables of managerial performance, budget participation, motivation, and competence, no invalid statements were found. It can be seen from the value of r calculated > r table. Thus, all statements in the instrument used are declared valid.

***Reliability Test***

The reliability test is used to measure respondents' consistent answers over time. Reliability testing using the Cronbach Alpha > 0.6 test.

Table 4. Reliability Test

|  |  |  |  |
| --- | --- | --- | --- |
| **Variabel** | **Statement Item** | ***Cronbach’s Alpha*** | **Information** |
| Managerial Performance (Y) | 8 | 0,836 | Reliable |
| Budget Participation (X1) | 6 | 0,831 | Reliable |
| Motivation (X2) | 6 | 0,930 | Reliable |
| Competencies (X3) | 8 | 0,942 | Reliable |

Source: SPSS appendix processed by the researcher from appendix p. 124

The results of the realism test presented in table 4 above show that Cronbach’s Alpha of each variable is greater than 0.6, so that the questionnaire used is declared reliable or trustworthy as a variable measuring tool.

**Classic Assumption Test**

***Normality Test***

The Normality Test aims to test whether in the regression model, the disruptive or residual variables have a normal distribution. Normality testing can be done with the Kolmogorov-Smirnov (K-S) sample test. The basis for decision-making in determining whether the sample is normally or abnormally distributed, that is, if the significance value is greater than 0.05, then the sample is said to be normally distributed.

Table 5. Residual Normality Test

|  |  |
| --- | --- |
| **Information** | **Kolmogorov-Smirnov** |
| **Statistic** | 0,155 |
| **df** | 33 |
| **Sig** | 0,043 |
| **Information** | Not meeting |
| *Source: SPSS appendix processed by the researcher from appendix p. 128* |

Table 5 showed that in the Kolmogorov-Smirnov (Lilliefors) normality test, a p-value of 0.043 < (0.05) was obtained, and Shapiro Wilk with a p-value of 0.000 < (0.05), thus minus Ho, in other words the residual data was not normally distributed. Therefore, a transformation was carried out on the dependent variable (Y) so that the residual data meets the assumption of normality. The results of the normality test on the square transformation (R2) are as follows:

Table 6. Normality Test Results After Transformation

|  |  |
| --- | --- |
| **Information** | **Kolmogorov-Smirnov** |
| **Statistic** | 0,128 |
| **Df** | 33 |
| **Sig** | 0,182 |
| **Information** | Meet |
|

|  |
| --- |
| *Source: SPSS appendix processed by the researcher from appendix p. 128* |

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Table 6 shows that the value of the Kolmogorov-Smirnov (Lilliefors) normality test was obtained with a p-value of 0.182 > (0.05), thus accepting Ho in other words the residual data is normally distributed.

***Multicollinearity Test***

 The Multicollinearity test was used to identify whether there was a high correlation between independent variables in the research model. This test aims to ensure that there are no excessive linear relationships between independent variables, which can affect the accuracy of regression estimates. Multicollinearity can be detected by looking at the values of Variance Inflation Factor (VIF) and Tolerance, with the following conditions:

1. VIF < 10, indicates the absence of multicollinearity problems.
2. Tolerance > 0.10, indicating that the free variable still has enough variability in explaining the dependent variable.

If the VIF value is more than 10 or the Tolerance is less than 0.10, then there is an indication of multicollinearity, which can interfere with the results of the regression analysis.

Table 7. Normality Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| **Variabel** | ***Tolerance > 0,10*** | **VIVID < 10** | **Information** |
| Budget Participation | 0,736 | 1,358 | Multicollinearity does not occur |
| Motivation | 0,188 | 5,331 | Multicollinearity does not occur |
| Competence | 0,203 | 4,932 | Multicollinearity does not occur |
| *Source: SPSS appendix processed by the researcher from appendix p. 128* |

Table 7 showed that the Tolerance values in the variables of budget participation, motivation, and competence were 0.736, 0.188, and 0.203. The Tolerance value for these three variables > 0.10. Furthermore, the VIF score on the three variables < 10, namely budget participation was 1,358, motivation was 5,331, and competency was 4,932. Therefore, it can be concluded that each of the independent variables used in this study did not have multicollinearity.

***Heteroscedasticity Test***

The Heteroskedasticity test aims to test whether there is an unevenness of variance from the residual at the level of each independent variable. If the residual variance is fixed or constant, this condition is called photoelasticity, which indicates that the regression model used is good. One method to detect heteroskedasticity is the Glejser test. This method is done by regressing independent variables to the absolute value of their residuals.

Decision-making criteria in the Glejser test:

1. If the significance value > 0.05, then heteroskedasticity does not occur (the regression model is considered good).
2. If the significance value < 0.05, then heteroskedasticity occurs, which means that there is a residual variability that is not constant in the regression model.

The results of the Glejser test output are as follows:

Table 8. Heteroscedasticity Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| **Variabel** | **t** | **Sig> 0.05** | **Information** |
| Budget Participation | -1,754 | 0,090 | Heteroscedasticity does not occur |
| Motivation | -0,177 | 0,861 | Heteroscedasticity does not occur |
| Competence | 1,629 | 0,114 | Heteroscedasticity does not occur |
| *Source: SPSS appendix processed by the researcher from appendix p. 129* |

Table 8 presents the results of the Heteroscedasticity test using the Glejser test on the X1 variable showing p-value = 0.090 > (0.05), thus accepting Ho, in other words in the X1 variable there is no heteroscedasticity. The variable X2 has a p-value = 0.861 > (0.05), so it accepts H0, in other words in variable X2 there is no heteroscedasticity. The variable X3 has a p-value = 0.114 > (0.05), so accept Ho, in other words that in the variable X3 there is no heteroscedasticity.

**Multiple Linear Regression Analysis**

***Model Goodness Measure (Coefficient of Determination)***

The determination coefficient (R²) is used to measure the extent to which the regression model is able to explain the variation of dependent variables. According to Imam Ghozali (2016), the value of R² ranges from 0 to 1. The closer it is to 1 (or 100%), the greater the proportion of variability of dependent variables that can be explained by independent variables in the model. However, in regression analysis, Adjusted R Square is more commonly used because it can correct for the weakness of R².

The advantage of Adjusted R Square is that it is unbiased to the number of independent variables included in the model, it can go up or down when new independent variables are added, depending on whether they actually contribute to explaining the dependent variable. Unlike R² which always increases when an independent variable is added, the Adjusted R Square only increases if the new variable is relevant. The results of the determination coefficient test can be seen in the following table:

Table 9. Measure of Regression Model Goodness

|  |  |
| --- | --- |
| **R** | 0,801 |
| **R-Square** | 0,642 |
| **Adjusted R-Squared** | 0,605 |
| *Source: SPSS appendix processed by the researcher from appendix p. 129* |

Table 9 shows that the Adjusted R-Squared value of 0.605 or 60.5% variability in variable Y (managerial performance) can be explained by the independent variables contained in the model. The remaining 39.5% is explained by other variables outside the model.

***Simultaneous Test (F Test)***

The F test shows whether the independent variables included in the model have an influence on the dependent variables. The criteria for decision-making are:

1. If F calculates > F table or probability < significant value (Sig ≤ 0.05), then the hypothesis can be rejected, this means that simultaneously independent variables have a significant influence on dependent variables.
2. If F calculates < F table or probability > significant value (Sig ≥ 0.05), then the hypothesis is accepted, this means that simultaneously independent variables do not have a significant influence on dependent variables.

The results of the F Test can be seen in the following table:

Table 10. Simultaneous Tests

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Information** | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Itself.** |
|  | Regression | 1817758,490 | 3 | 605919,497 | 17,333 | ,000b |
| Residual | 1013763,025 | 29 | 34957,346 |  |  |
| Total | 2831521,515 | 32 |  |  |  |
| *Source: SPSS appendix processed by the researcher from appendix p. 130* |

Based on table 10, it is known that the p-value = 0.000 < 0.05 so that Ho is rejected, in other words, jointly or simultaneously the variables of budget participation, motivation, and competence have a significant effect on the variables of managerial performance.

***Partial Test (t-test)***

The t-test aims to test the partial influence between the independent variable on the non-free variable and the other variable is considered constant, assuming that if the significant value of f calculated that can be seen from the regression analysis shows that it is small than α = 0.05, it means that the independent variable has an effect on the dependent variable with the following criteria:

1. If the level of significance (Sig < 0.05), then Ha is accepted and H0 is rejected, independent variables affect the dependent variables.
2. If the level of significance (Sig > 0.05), then Ha is rejected and H0 is accepted, the independent variable has no effect on the dependent variable.

The results of the Partial Test (t-test) test are as follows:

Table 11. Partial Test

|  |  |  |
| --- | --- | --- |
| **Variabel** | **t** | ***p-value*** |
| **X1** | 2,361 | 0,025 |
| **X2** | 1,805 | 0,081 |
| **X3** | 0,610 | 0,547 |
| *Source: SPSS appendix processed by the researcher from appendix p. 130* |

Table 11 shows the results of the partial test and the conclusions reached are as follows:

1. In the budget participation variable, p-value = 0.025 < (0.05) is rejected, which means that the budget participation variable has a significant effect on the managerial performance variable.
2. In the motivation variable, p-value = 0.081 > (0.05) is accepted, then H0 is accepted, which means that the motivation variable does not have a significant effect on the managerial performance variable.
3. In the competency variable, p-value = 0.547 > (0.05) is accepted, then H0 is accepted, which means that the competency variable does not have a significant effect on the managerial performance variable.

**Multiple Linear Regression Model**

Multiple linear regression analysis with the aim of finding out how far independent variables affect dependent variables. The independent variables tested in this study are: Budget Participation, Competence and Motivation. The dependent variable in this study is Managerial Performance.

Table 12. Coefficient Values in Regression Models

|  |  |
| --- | --- |
| **Variabel** | **Coefficient** |
| *Intercept* | -1.199,467 |
| Budget Participation (X1) | 27,784 |
| Motivation (X2) | 44,015 |
| Competencies (X3) | 12,787 |
|

|  |
| --- |
| *Source: SPSS appendix processed by the researcher from appendix p. 130* |

 |

Table 12 shows the coefficient values for the regression model, so the multiple linear regression model equation obtained is as follows:

 Y² =− 1.199,467 + 27,784 X1 + 44,015 X2 + 12,787 X3

From the regression model equation above, it can be said that if the value of all the free variables is constant, then the value of the variable Y is worth √(-1,199,467) units. If the value of X\_1 increases by 1 unit, then the value of Y increases by √27.784 units. If the value of X\_2 increases by 1 unit, then the value of Y increases by √44.015 units. If the value of X\_3 increases by 1 unit, then the value of Y increases by √12.787 units.

**The Effect of Budget Participation on Managerial Performance**

Statistically, it shows that the variable of budget participation has an effect on managerial performance at Datu Kandang Haji Hospital. The Budget Participation variable has a t-count value of 2.361 with a significance level of 0.025. The significance value shows that it is smaller than the confidence level of 0.05, so it can be concluded at a confidence level of 5% that the influence of budget participation on managerial performance has a significant effect.

The results of this study conclude that the lower the involvement of managers in budget preparation at Datu Kandang Haji Hospital, the more managerial performance will decrease. Participatory budget participation allows managers to consider how to build budgets. Participation in the budgeting process provides an opportunity for top management to obtain more accurate information about the conditions and challenges that hospitals are and will face. Budgeting participation allows subordinates to interact and communicate more often with their superiors, which can ultimately affect the budget targets they obtain. Active involvement in budgeting allows managers or superiors to adjust the budget to be more in line with expected performance. This process also builds an emotional connection between superiors and subordinates, thus fostering a higher sense of responsibility in budget implementation (Hasibuan, 2018).

The impact of participation in budgeting shapes positive and negative behaviors, depending on how the budget is implemented and understood by the implementers. An increased sense of responsibility is accompanied by increased work motivation, as budgets are often used as a basis in performance appraisals. Managers are encouraged to improve work performance to achieve the set targets.

Stewardship theory states that managers who act as servants of the organization will do their best to achieve the budget targets that have been set, especially if they are directly involved in the drafting process. Budget participation gives managers greater control over the budget planning process. That way, budget participation tends to improve managerial performance.

In line with research conducted by Nuraini Novitasari (2022), it is stated that budget participation has a significant effect on managerial performance. This means that, the better the budget participation, the better the managerial performance, and vice versa, the worse the budget participation, the worse the managerial performance. Participatory budgeting allows lower-level managers to be involved in the budgeting process. Through this approach, they feel a greater responsibility and are encouraged to contribute creatively (Gitariani, 2021).

Direct involvement in budgeting makes budget goals more aligned with the manager's personal goals. This alignment results in stronger goal congruence, so that the budget is not only a control tool, but also a motivation to achieve organizational goals. Increased responsibilities and challenges in this process provide non-monetary incentives, which can ultimately drive higher performance among lower-level managers.

Regarding participation in budgeting, research conducted by Hasanuddin et al., (2023) also said the same thing, the more people participate in budgeting, the more ideas (thoughts) will be obtained so that a person feels important and also responsible for what he or she does (Nengsy, 2019).

**The Influence of Motivation on Managerial Performance**

Motivation statistically had no effect on managerial performance at Datu Kandang Haji Hospital. The motivation variable had a t-value of 1.805 with a significance level of 0.081. The significance value shows that it is greater than the confidence level of 0.05, so it can be concluded at a confidence level of 5% that the influence of motivation on managerial performance does not have a significant effect on managerial performance.

Lack of appreciation and assessment in the form of praise or bonuses from superiors to managers can result in low motivation for managers at work. Inability to use one's potential and work independently is also one of the causes of motivational factors that do not affect managerial performance. The habit of relying on others for direction or support can make managers less courageous to take action on their own. In the public sector, especially hospitals, responsibilities are often divided between many parties, so managers feel that they have less direct influence on performance results.

Incentive and reward programs increase motivation because they reward the behaviors that underlie achievement and can improve value alignment, thereby increasing productivity. The distribution of service incentives at the Data Kandang Haji Hospital has not used a remunition system, where the remunition itself provides benefits for managers or other employees. The existence of a remunition system will provide appreciation for work and performance. Proper and fair remuneration managers or employees are expected to have motivation to work and achieve. Managers may lack the knowledge to implement successful motivational programs to improve service and create a positive work environment. The budgeting process will run smoothly if it is a highly motivated manager or employee and vice versa.

Stewardship theory states managers who act as stewards not only have responsibility for their work but also have the drive within themselves to serve the organization and contribute to its success. This research is not in line with the research of Suryadi et al., (2021) whose motivation has a positive effect on managerial performance. The main factor in getting the job done is closely related to the individual's drives, abilities, and desires. Without motivation, work cannot be completed optimally. The success of a manager depends heavily on his ability to motivate others, both subordinates, colleagues, and other parties involved in the organization. This ability creates a more productive and goal-oriented work environment.

Research by Utariani et al., (2022) also states that motivation has a positive effect on managerial performance. This means that the higher the work motivation given to employees, the more it will lead to increased managerial performance.

**The Influence of Competency on Managerial Performance**

Competence statistically has no effect on managerial performance at Datu Kandang Haji Hospital. The competency variable has a t-value of 1.610 with a significance level of 0.5471. The significance value shows that it is greater than the confidence level of 0.05, so it can be concluded at a confidence level of 5% that the influence of competence on managerial performance does not have a significant effect on managerial performance (Aristiani, 2019).

This shows that Datu Kandang Haji Hospital does not consider the competence, expertise and experience possessed by the manager so that the manager's performance is less than optimal in his field both in terms of knowledge, skills and attitude. This is shown from the results of the 2024 SPM, which is not evenly distributed to managers or employees. Based on this data, only 30% of the target of 60% was met.

Competence reflects an individual's ability to carry out tasks based on their skills and knowledge. A work attitude that is in accordance with the demands of the job is also an important factor in supporting competence. This ability demonstrates a level of skill and knowledge that reflects professionalism in a field. Competency is the main aspect that distinguishes excellence in a particular field, ensuring quality and effectiveness in the execution of tasks. Managers at Datu Kandang Haji Hospital are generally in accordance with the competencies of their positions. A manager who should be able to speed up the completion of tasks after the specified deadline, but because the manager of Datu Kandang Haji Hospital is an average health worker, may experience some difficulties in carrying out the manager's duties in preparing the budget, one of which is the lack of special training. Many health workers are trained to focus on patient care and may not have adequate training in financial management or budgeting.

A health care manager may focus more on the quality of patient care and pay less attention to financial aspects, making it difficult to balance the two. Overcoming these challenges requires proper training support, collaboration with the finance team, and the creation of an environment that allows managers to develop the necessary managerial skills. Managers in the public sector often have limitations in making decisions. If they do not have the autonomy to apply their competencies, the impact on performance can be minimal. Standardized processes and strict bureaucracy often hinder the optimal use of competencies. Managers may be stuck in inflexible procedures. Many public organizations focus more on compliance with rules and regulations than innovation. This can reduce the opportunity to use competence to the fullest. In a bureaucratic system, there is great pressure to comply with rules and regulations. This can distract managers from achieving better results and reduce the urge to use competencies creatively. Bureaucratic cultures are often resistant to change, making it difficult to implement new or innovative methods. This can be frustrating for managers who want to use their skills to improve performance.

High managerial competence makes managers better able to carry out their roles effectively, which is important in carrying out responsibilities as a steward. Technical and leadership competencies help managers understand and meet job demands, while interpersonal competencies and decision-making enable them to collaborate and make decisions that support organizational goals.

This research is in line with Pangestuti et al., (2023) who stated that competence does not have a positive effect on the managerial performance of companies that have not optimally developed the skills, knowledge, attitudes, and behaviors needed by managers to carry out their duties according to their positions so that managers can carry out their duties professionally and effectively and efficiently. This research is not in line with the research of Suryani et al., (2021) who stated that competence has a positive effect on managerial performance. High managerial competence, reflected in the skills, knowledge, and ability to receive information, convey initiatives, and receive sanctions, contributes to increased job satisfaction. This satisfaction includes aspects of salary, promotion system, relationships with colleagues, and comfort in carrying out tasks. Research conducted by Prastawa (2023) also states that competence affects the performance of village officials. That village officials who are placed on one task or job in accordance with their competencies will give rise to a motivation to bring out all the expertise or skills they have so that they can improve performance (Anisa, AS, & Sumiati, NT. 2024). On the other hand, if a person is assigned to a task that is not in accordance with the expertise or skills they have, it can reduce performance. Thus, the existence of appropriate human resource competencies in job placement will give rise to motivation to bring out all one's abilities or expertise so that it has an impact on increasing performance (Amna et al., 2023).

**CONCLUSION**

The following is the conclusion of the results of this study: The results of statistical testing show that the first hypothesis is accepted. Involvement in the budgeting process has a significant impact on managerial performance. The lower the active role of managers in budget preparation at *Datu Kandang Haji Hospital*, the more managerial performance tends to decrease. The involvement of managers and budgeting staff has an important role in improving the quality of managerial performance. When managers are given the opportunity to be actively involved in the budgeting process, they tend to better understand the objectives and related aspects of the organization. It also allows them to put forward views and proposals that suit the needs of their department, so that the budget prepared is more realistic and can be implemented effectively.

The results of statistical testing showed that the third hypothesis was rejected. Competence does not have a significant influence on managerial performance. A manager's motivation level does not directly determine the quality of their managerial performance. This means that the level of individual motivation does not have a significant relationship or impact on managerial performance outcomes at *Datu Kandang Haji Hospital*. Whether a person feels motivated or not, their level of performance tends to remain the same.

The results of the tests that have been carried out statistically show that the third hypothesis is rejected. This shows that competence does not have a significant influence on managerial performance. This means that the manager's level of expertise, knowledge, and ability has no significant relationship or impact on performance outcomes. How high or low a manager's competence is does not affect how well they work within the managerial scope at *Datu Kandang Haji Hospital*.

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