



THE ANALYSIS OF FACTORS THAT INFLUENCE MANAGERIAL PERFORMANCE AT THE PRIVATE UNIVERSITY OF MEDAN

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Abstract

The purpose of this research was to determine the influence of budget participation, management accounting information systems, and organizational commitment on managerial performance at the Private University of Medan.

This research uses the associative research approach. The population in this research is the Manager of the Private University of Medan, and samples in this research was moved, Rector, deanery and Chairman of the study program. The technique of data collection in this research is a method of questionnaire. The research of using multiple linear regression analysis of data to test hypotheses with causal approach a descriptive. The data used is primary data.

The results of the research show that budget participation, management accounting information systems, and organizational commitment partially and simultaneous influence managerial performance at the Private University of Medan..

Keywords: *Budget Participation, Management Accounting Information Systems, Organizational Commitments and Managerial Performance.*



A. Introduction

Public sector organizations are entities that aim to provide or produce goods and services for the welfare of society. Higher education is one of the public sector organizations that also conducts planning and efforts to improve employee performance and institutional performance in improving the effectiveness of the quality of higher education services in Indonesia. Performance in a tertiary institution is very important, this is considering that the demands of the community and the increasingly difficult challenges, many people hope that universities should have human resources that are not only professional and quality but also able to build people's trust in jointly facing problems that more complex. Therefore a study is needed to overcome the challenges ahead in improving the quality and performance of higher education as a whole and integrated.

In general, performance is an achievement achieved by the organization in a certain period. The performance of a tertiary institution is determined by the performance of the higher education leader, to achieve effective performance from a private tertiary institution, a leader who is qualified, capable, has a high creative attitude, is full of commitment, achieves a conducive and synergistic environment. So it is necessary to look for factors that are thought to influence the performance of the university, including individual competency factors, and factors of leadership creativity, as well as environmental factors of the university itself.

Accreditation is one of the performance indicators in higher education, both accreditation of study programs and institutional accreditation that has been issued by the National Accreditation Board of Higher Education. Based on data released by BAN-PT (see appendix), it can be seen that the performance of private universities from an accreditation perspective is quite low, around 121 private universities consisting of 14 B-accredited private colleges, 20 publicly accredited C colleges and 87 not accredited, even for the Medan tertiary private tertiary institutions, no one has accreditation A.



With the low performance conditions of private universities, it requires the leaders of private universities to improve the efficiency and effectiveness of their organizations so they do not lose their existence in society. Performance is assessed based on the achievement of budget targets and efficiency of budget execution. The budget is used to control costs and determine the problem areas in the organization by comparing

the results of managerial performance that has been budgeted periodically. The budgeting stage becomes very important because the budget that is not effective and not performance oriented will cause failure in the work plan that has been prepared. Budgeting in public sector organizations as well as in higher education is called the Annual Budget Work Plan (RKAP). However, generally in private universities the implementation of RKAP is only limited to documents so that there is a difference in budget, which means that the absorption of the budget has not been achieved. Triana, et al (2012) stated that the existence of a budget gap was influenced by the level of budgetary participation. In addition to the budget, accounting information system variables have a close relationship with performance. Susilastri et al (2010) found that accounting information systems had an effect on performance. Accounting researchers state that the company's performance is low, caused by the management accounting system of the company that fails in determining the right target (sigilipu 2013). The involvement of users in carrying out information systems will improve the performance of accounting information systems.

Based on the results of preliminary interviews that there are often late reports or information that is less timely which results in losing value and can affect the quality of decisions that will later be taken. This is also supported by the results of monitoring and evaluation conducted by the Head of the Region I Higher Education Service Institution Mr. Prof. Dian Armanto, M.Pd, M.A, M.Sc, that there are still many universities that do not routinely provide reports.

Another factor that cannot be ignored in describing managerial performance is organizational commitment. Organizational commitment is an encouragement from the individual to do something in order to be



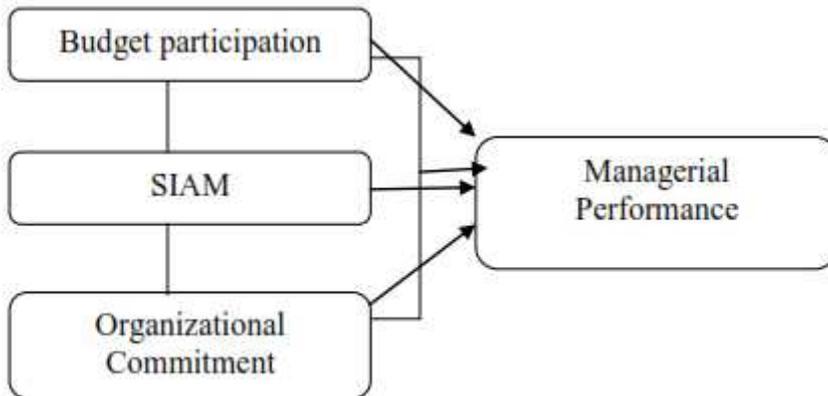
able to support the success of the organization in accordance with the objectives and more emphasizing the interests of the organization compared to its own interests (Weiner 2004: 619 in Arifin 2012).

The phenomenon of problems at Darma Agung University shows that employees who act as administrative employees, lecturers, or those who carry out management functions are not optimal, it is evident that the role of employees is responded to unsatisfactorily by lecturers and shifting employees and lecturers and employees who complain complaining in carrying out his work. The optimal role of the employee is likely to be a concrete manifestation of the low commitment of lecturers and employees who work in the company. Fred Luthans (2006) states that strong organizational commitment will encourage individuals to strive to achieve organizational goals, through organizational commitment indirectly will improve managerial performance. Sumarno (2005) in his research stated that organizational commitment influences managerial performance.

Problems related to budgetary participation relations, management accounting information systems and organizational commitment to managerial performance are a matter of much debate, empirical evidence provides varied and inconsistent results.

Based on the data above, the influence of budget participation, management accounting information systems and organizational commitment to managerial performance developed the following hypotheses:

1. Budget participation influences managerial performance in The Private University of Medan.
2. Management Accounting Information System influences managerial performance in The Private University of Medan.
3. Organizational Commitment influences managerial performance in The Private University of Medan.
4. Budget participation, Management Accounting Information System and Organizational Commitment jointly influence managerial performance in The Private University of Medan.



Picture 1. Conceptual Framework

B. Method

The research approach used in this study is associative research. The research site explains what and who is the place of research as well as where and when the research was conducted (Umar, 2005, p. 303). This research was conducted at the Medan Christian Private College. The time of this study was conducted from November 2018 to March 2019. The population in this study were all leaders of the Medan Christian Private Universities, namely the Rector, the entire Dean of the Faculty, and the Head of the Study Program.) The sample in this study was 5 (five) Christian Universities in Medan City with respondents 137 (fifty five) Rector, Dean of the Faculty and Ka. Study Program.

The data used in this study are primary data. The type of data used is quantitative data through survey methods, namely research that takes respondents from one population and uses a questionnaire as a basic data collection tool. The scale used in the preparation is the Likert scale. On budget participation variables, management accounting information systems, organizational commitment and performance are declared valid and real with a level of 0.70. This study uses multiple linear regression data analysis to test hypotheses with descriptive type causal approaches.



C. Research Finding

Based on the result of descriptive statistical test using SPSS 21:

Table 1. Descriptive Statistics

| | N | Minimu m | Maximu m | Mean | Std. Deviation |
|--------------|----|-------------|-------------|---------|-------------------|
| X1 | 56 | 23.00 | 45.00 | 34.1607 | 4.61924 |
| X2 | 56 | 32.00 | 58.00 | 45.4107 | 5.77070 |
| X3 | 56 | 25.00 | 45.00 | 34.7143 | 4.51951 |
| Y Valid N | 56 | 45.00 | 80.00 | 62.6607 | 7.81206 |

(listwise)

Table 2. One-Sample Kolmogorov-Smirnov Test

| sa,b | Std. Deviation | 4.61924 | 5.77070 | 4.51951 | 7.8120 | 22.03998 |
|------------|------------------------|---------|---------|---------|--------|----------|
| Most | Absolute | .091 | .102 | .080 | .098 | .087 |
| Extreme | Positive | .091 | .102 | .080 | .098 | .087 |
| Difference | Negative | -.075 | -.090 | -.080 | -.089 | -.069 |
| s | Kolmogorov-Smirnov | .679 | .765 | .600 | .730 | .649 |
| Z | Asymp. Sig. (2-tailed) | .746 | .602 | .865 | .661 | .793 |

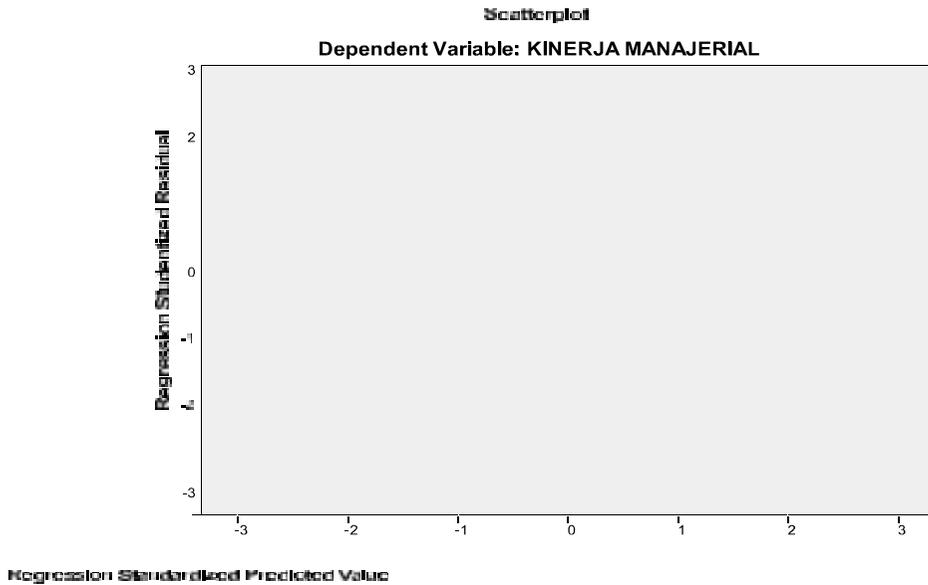
a. Test distribution is Normal.

b. Calculated from data.

Table 5. Coefficients^a

| Model | | Standardized | | | | Collinearity Statistics | | |
|-------|---------------------------|-----------------------------|-------|--------------|-------|-------------------------|------|-------|
| | | Unstandardized Coefficients | | Coefficients | | Tolerance | VIF | |
| B | Std. Error | Beta | t | Sig. | | | | |
| 1 | (Constant) | 5.120 | 2.863 | | 1.788 | .080 | | |
| | Budget participation SIAM | .603 | .226 | .357 | 2.664 | .010 | .117 | 8.547 |
| | Organizational Commitment | .756 | .183 | .419 | 3.996 | .009 | .115 | 8.732 |
| | | .729 | .241 | .422 | 3.025 | .004 | .108 | 9.273 |

a. Dependent Variable: KINERJA MANAJERIAL



Picture 2. Scatterplot

Based on multicollinearity test, we can know the following values:

| | |
|---------|---------|
| Constat | = 5,120 |
| P.A | = 0,357 |
| SIAM | = 0,189 |
| K.O | = 0,422 |

These results are entered into multiple linear regression equations so that the equation is as follows:

$$\text{Managerial Performance} = 5,120 + 0,357P.A + 0,189SIAM + 0.422K.O$$

D. Discussion

1. The Influence of Budget Participation on Managerial Performance in The Private University of Medan

The Leaders of the Christian Private University of medan compile RKAT and involve faculty leaders and study program leaders. In the annual budget meetings of the faculty leaders and study program chairmen are given the opportunity to express their opinions or proposals in the preparation of the budget. The Medan Christian Private College



Leaders are usually given the authority to the faculty regarding how many students they want to achieve and how much they will spend, the faculty leaders and study program leaders also arrange what academic activities will be carried out in one period and budget the costs. Targets and achievement of results for each faculty are known by other faculties. Those who reach or exceed targets will be rewarded for achieving targets such as promotion, salary increases, incentives, facilities and infrastructure, and other things. This was applied to motivate faculty leaders and other study program leaders to be more enthusiastic in achieving budget targets.

In an organization it should avoid pseudo participation because it will have an irrelevant impact in an operation. Those who are only involved in annual budget work meetings and are not involved in the final budget will feel unencumbered in the target set and will produce the highest performance. For this reason, the Medan Christian Private College Leadership should apply genuine or full participation in order to produce the highest performance because budgetary participation allows subordinates to communicate what they need to their superiors. The results of this study are consistent with research conducted by I Ketut Suryanawa (2008), Hehanusa (2010), Nanda Hapsari (2010) and Diana Fibrianti (2011) which states that budgetary participation has a significant effect on managerial performance.

2. The Influence of Management Accounting Information Systems on Managerial Performance of Medan City Private Universities

In the Medan Christian Private College, the management accounting information system consists of broad scope information, time lines, aggregation and integration. At the Medan Christian Private College, providing accurate and systematic information such as internal and external information, economic and non-economic information, estimation of events that may occur in the future, and information relating to environmental aspects. In Medan City Christian Private College information from external parties is usually from L2DIKTI about academic performance and programs, information from the public regarding



environmental aspects and information from other universities to collaborate. While internal information comes from student academic activities. the application of broad scope information well, the managerial performance of the Medan City Christian Private College will increase. In Medan Christian Private Colleges, every event or event related to college academic activities will be processed properly without delay. Information received from leaders from outside parties will be quickly accepted by each faculty and an analysis of information is carried out to follow up on the information. And conversely the information on the faculty is conveyed to the leadership so that it is directly processed by the leadership without wasting time. The more information lines conveyed, the higher the managerial performance.

In the Christian Private College of Medan City adopts a decentralized system and has applied aggregated information to prevent information overload. In the Medan Christian Private College, the overall information on student affairs, financial information, and tax can be obtained at any time, making it easier for the Medan Christian Private College to analyze information for decision making.

The management accounting information system in Medan Christian Private College has been integrated. Information from the decisions that have been made by higher education leaders, faculty leaders and study program leaders that have an impact on improving accreditation will be available immediately and can be known by all parties in universities. Information in other units will affect other units, so that more integrated information will increasingly improve high accreditation. Based on the above research, the writer can conclude the suitability between the results of research with previous research, namely the management accounting information system Lella Wineta (2014) shows

that the management accounting information system influences the managerial performance of Bank Perbanas Surabaya. As well as research conducted by Fauzan Rahma (2015) and Wachyu Wicaksono (2015).



3. The Influence of Organizational Commitment on Managerial Performance of Medan City Private Universities

The Christian Private University of Medan have a strong commitment. They do work in collaboration with employees, if employees both top, middle and lower leaders feel like family and problems that occur within the college they usually talk in the form of meetings and get the solution in handling it. The results obtained from the work of leaders and employees in Medan Christian Private Colleges are quite good so they feel loss when leaving the company. Many employees at the Medan Christian Private College have been working for a long time, at Darma Agung University all employees will be given poenawaran for those who want to continue their education in order to get a better karis level, this makes employees feel indebted to the company, and so working at the college. Thus the leadership and all the participants are committed to improving the performance of the tertiary institution, but for those who do not want to improve their quality, they will easily choose a job offer in another company because there is no increase in career paths and even modest work when getting something that hurts them like salary cutters. According to Agle and Perry (1981) suggest that strong organizational commitment will encourage individuals to try harder in achieving organizational goals. So that high commitment makes individuals more concerned with organization than personal interests and strives to make the organization better.

This research is in line with the theory put forward by Solikhun Arifin and Abdul Rohman (2012), stating that organizational commitment has a significant positive influence on the performance of local government officials, this means that a large organizational commitment will improve employee performance. This is also in line with the research of Muhammad Zein (2016); Ernawati Usman and Selmita Paranoan (2013); Bambang Sardjito and Osmad Mutaher (2007). Based on the above research, the writer can conclude the suitability between the results of the research with the theory and previous research, namely



organizational commitment influences the managerial performance of the high-rise private sector in the city of Medan

4. Effects of Budget Participation, Management Accounting Information Systems and Organizational Commitments on Managerial Performance in the Private University of medan

The results of the above research prove that budget participation, management accounting information systems and organizational commitment jointly influence managerial performance in Medan City Private Universities. Based on the descriptive results of respondents' responses to managerial performance in planning, being involved and playing a role in determining policy objectives and the implementation that will be taken in determining the work schedule, making a budget, compiling procedures, and other work programs. they measure their work, prepare financial reports, record and carry out job analysis and collect information in the form of notes and accounts. By conducting an investigation of the company's operations, the manager has coordinated to work together with other universities, and exchanges information to link and adjust the planned work program.

This shows that managers have a strong commitment to contribute to improving college performance. This is also in line with the research of Muhammad Zein (2016); Ernawati Usman and Selmita Paranoan (2013); Bambang Sardjito and Osmad Mutaher (2007). Based on the above research, the authors can conclude the suitability between the results of research with theory and previous research, namely budget participation, accounting information systems and organizational commitment affect the managerial performance of the Higher Education Christian Private City of Medan.

E. Conclusion

Based on the results of the research and understanding that has been stated previously, it can be concluded that budget participation, management accounting information systems, and organizational commitment have a partial and simultaneous effect on managerial performance at the darma agung medan university.



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