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The Effect of Participatory Budgeting, Organizational Commitment, on the Effectiveness of the Implementation of Responsibility Accounting, and Its Implications on Managerial Performance (A survey of PT BUMNIS in West Java)

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Abstract

The importance of the manager's performance for the Strategic Industrial State-Owned Enterprises (BUMNIS) in the effort to achieve the goals to be addressed, it is necessary to conduct research on the performance of managers in the three BUMNIS and participatory budgeting, and organizational commitment and effectiveness of the implementation of responsibility accounting that affects it. This research is an explanatory research. Data were collected by survey method using a questionnaire of 61 respondents. Hypothesis testing using SEM analysis. The results of calculations performed using the LISREL program. The results showed that the direct and indirect effects of participatory budgeting and organizational commitment to the variable: the effectiveness of the implementation of accountability accounting by 53%. Direct and indirect effects Participatory budgeting, and organizational commitment, on variables: managerial performance of 59.3%. The effect of the effectiveness of the implementation of responsibility accounting on managerial performance by 38%.

Keyword: *participatory budgeting, and organizational commitment, effectiveness of the implementation of responsibility accounting and managerial performance.*

I. INTRODUCTION

1.1. Background

The performance of State-Owned Enterprises (SOEs) as a business unit carrying out economic activities needs to be carried out effectively and efficiently so that they can make an optimal contribution to national economic development aimed at the welfare of the community. (Government Regulation of the Republic of Indonesia Number 45 Year 2001 concerning Amendment to Government Regulation Number 12 of 1998 concerning Company Companies (Persero)). But

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the performance of SOEs in Indonesia is still far behind that of SOEs in neighboring countries such as Malaysia. This is because SOEs in Indonesia are strongly influenced by political conditions so that they have an impact on SOE performance. Political intervention can make the BUMN blueprint ridden by political interests and keep away from business development interests (Yanita Petriella in Bisnis.com, 2015). In 2018 PT. Pertamina and PT. The National Electricity Company (PLN), which was also given the assignment to build electricity and oil and gas infrastructure. The government's move to limit the price of electricity and fuel oil (BBM) has made the financial performance of these two companies plummet. During the first six months of 2018 PLN had recorded a loss of Rp 5.36 trillion. While Pertamina's net profit in the first semester of 2018 was not up to Rp 5 trillion. It is still far from the target in this year's Work Plan and Budget (RKAP) of Rp 32 trillion. (Safrezi Fitra in Katadata.co.id) ...

The improvement in the condition of SOEs so far has been in the form of accounting engineering and management financial performance. Accounting engineering will provide data and information on how this performance can be achieved. The effectiveness of accounting information systems as a means of accountability accounting can be achieved if there is full support from a manager to improve his competence.

As an organization, the SOE budget (RKAP) is a form of SOE organizational commitment to achieve company goals through its managers. In accordance with the characteristics of the BUMN budget, participation in the preparation and implementation of the budget is the manager's commitment in implementing and achieving budget goals efficiently and effectively.

II. LITERATURE REVIEW

2.1 Participatory budgeting.

One form of budgeting is participatory budgeting, where participatory budgeting is a budget preparation process that involves middle and lower managers in an organization. The involvement of middle and lower managers in the budgeting process will motivate them to achieve budget goals.

Several studies have shown that budgetary participation has a positive effect on managerial performance, namely: Mohd Nor Yahya ad.al (2008); Chong et al. (2005).

The opportunity to participate in making a budget is considered by many people and organizations as an expression of the actual needs of self-organization members. (1) Subordinates with high performance tend to have a higher level of budget participation than subordinates with low performance (Eker, 2008); (2) Opportunity to engage with members in discussions and planning for proposed changes from the start (Atkinson et al., 2004; (3) Participatory budgeting (bottom-up): the process of preparing a budget that allows lower managers to participate significantly in budgeting they (Blocher et al. (2002: 372)) (4) Decisions made are more acceptable (Gibson, 2000: 301), (5) High commitment makes individuals concerned with the fate of the organization and tries to make the organization towards a better , and the possibility that budget slack could occur can be avoided the opportunity to make gaps for personal goals (Nouri and Parker (1996); (6) Willing to make changes in the way to do something, willing to help subordinates (Suripto Samid, 1995: 127); (7) Initiative for them to contribute ideas and information, increase togetherness, and feel ownership (Kren, 1992); (8) Budgets that are approved are fair so that they are motivated i to carry out the budget (Mia, 1988): (9) The inclusion of responsibility center managers (Govindarajan, 1986).

2.2. Organizational Commitment.

Organizational commitment shows strong confidence and support for the values and goals to be achieved by the organization. High commitment makes individuals concerned with the fate of the organization and strives to make the organization better. Organizational commitment can grow because the individual has an emotional bond to the organization which includes moral support and accepting existing values and determination from within the individual to do something in order to support the success of the organization in accordance with the goals and prioritizes the interests of the organization rather than his own interests. For individuals, with high organizational commitment, achieving organizational goals is important. Conversely, for individuals or employees with low organizational commitment will have low attention to achieving organizational goals and tend to try to meet personal interests.

Three components of commitment: (1) Affective commitment: A feeling of love for an organization that gives rise to a willingness to stay and foster social relations and appreciate the value of the relationship with the organization because it has become a member of the organization; (2) Continuance commitment: A feeling of heaviness to leave the organization due to the need to survive with consideration of the costs of leaving the organization and rewards regarding participation in the organization; (3) Normative commitment: Feelings that require to survive in the organization due to obligations and responsibilities towards the organization based on consideration of norms, values and beliefs of the organization's employees (Meyer and Allen in Cut Zurnali, 2010: 127)

2.3. Effectiveness of the implementation of responsibility accounting.

Responsibility accounting is an accounting system used to measure performance where each responsibility center must match the information that managers need to operate their responsibility centers as part of the management control system. Simamora (2012: 253) defines accountability accounting as an information reporting system that classifies financial data according to areas of responsibility within an organization, reporting various activities in each field by including income and cost categories that can be controlled by responsible managers.

A successful accounting system depends on the least, following factors (Belkaoui Ahmed, 1983: 552): (1) The system should emphasize exceptions or deviations and avoid unnecessary voluminous reports on uncontrollable or immaterial variances. This factor is known as management by exception; (2) A necessary condition for the implementation of a responsibility accounting system is the creation of well-defined areas of responsibility, which can take the form of a cost center a profit or an investment center; (3) Managers must be familiar with the reporting system concept and be trained to understand and use its results; (4) The reports must be prepared on a timely basis; (5) The general content and details of the reports must be relevant to the manager's responsibility and authority. A full knowledge of an individual's controllable cost was found to be positively correlated with the relevance of budgets with positive attitudes toward budgets and with a high level of cost consciousness; (6) The reports should focus on controllable items requiring management attention including evidence of good improving, or bad performance. The inclusion of noncontrollable items in the performance report was found to produce unfavorable ratings for those reports while favorable ratings occur when reports clearly establish an individual's responsibility.

2.4. Managerial performance

Performance is the final result or achievement achieved in carrying out a certain action or in carrying out managerial activities in a certain period. In addition, performance appraisals can be used as input for directing internal decisions without discrimination. Gimzauskiene and Valanciene (2010) state that performance measurement systems in organizations will be efficient and effective if they are multidimensional. Financial results are the endpoints of organizational performance that can be managed while managing non-financial factors such as customers, processes, and intellectual capital: (1) Efficiency: Achieving outputs (targets) compared to the realization of minimal inputs; (2) Effectiveness: The realization of output is greater than the target / target / output plan; (3) Productivity: Achieving effectiveness (output) is greater than efficiency (input)

2.5. The effect of participatory budgeting on organizational commitment.

Wong-On-Wing, Guo, and Lui (2010) stated that organizational commitment influences participatory budgeting. It is hoped that with stronger individual commitments and their higher involvement in the organization can achieve better budgetary participation.

2.6. The effect of participatory budgeting on the effectiveness of implementing accountability accounting.

The opportunity to participate in making a budget is considered by many people and organizations as a manifestation of the actual needs of self-organization members. Effective accountability accounting emphasizes the relationship between information and managers who are responsible for planning and its realization. Control can be done by giving a role for each manager to plan the revenue and / or costs for which he is responsible, and then present information on the realization of those revenues and / or costs according to the responsible manager. Budgets and accountability reports are used to assess manager's performance, so that managers are motivated to maintain and improve their performance (Olivia S. Prang, 2013).

2.7. The influence of organizational commitment on the effectiveness of implementing accountability accounting.

Organizational commitment and its correlation with accountability accounting attract much attention from a number of researchers (such as Ketchand & Strawser, 1998. Poznanski & Bline, 1997; Reed et al. 1994; Shaub and Finn, 1993). According to Randall (1990) in Noun and Parker (1998) that the concept of organizational commitment is divided into two namely affective organizational commitment and normative or sustainable organizational commitment. A strong relationship is shown by the concept of affective organizational commitment. In his research Nouri and Parker (1998) use the concept of affective organizational commitment, associated with managerial performance showing a positive relationship. Strong organizational commitment as acceptance of organizational goals and willingness to exert effort on behalf of the organization will improve managerial performance. This performance is presented in responsibility accounting.

2.8. Effect of effectiveness of the implementation of responsibility accounting on managerial performance.

In order to measure and evaluate the manager's performance objectively, it is necessary to have an accounting information system. Accountability accounting information describing manager's performance conditions should be used as a reference in evaluating manager's performance. The problem in applying the characteristics of responsibility accounting and the use of responsibility accounting in practice, together with its implementation is related to a number of aspects that can influence it. The influence can be in the form of budgeting participation (participatory budgeting), organizational commitment. An important element in a successful accountability accounting system is the responsibility center manager accepts the responsibilities that are determined as reasonable and of their own volition (Siegel and Marconi, 1989: 112).

2.9. Influence of participatory budgeting and organizational commitment. on the effectiveness of the implementation of responsibility accounting and its implications with managerial performance.

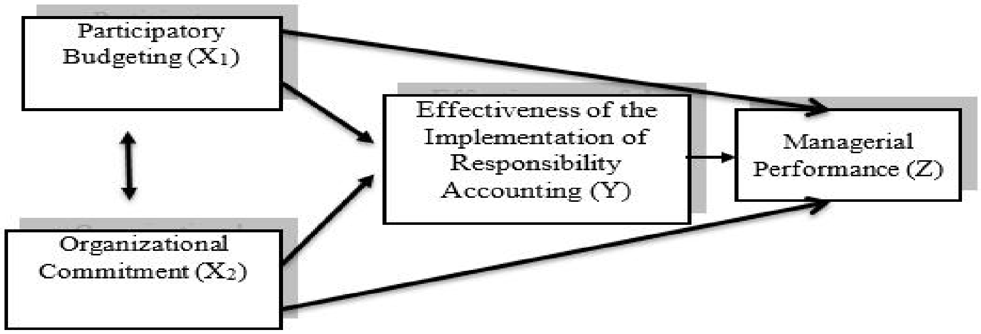
Participatory budgeting and organizational commitment. generally varies in carrying out accounting responsibility and achieving performance in the company. The existence of organizational commitment that managers have in implementing responsibility accounting in effective companies can be considered as important capital, encouraging active participation in achieving company goals so that ultimately optimal performance can be obtained. The effectiveness of implementing accountability accounting can be achieved almost entirely depending on organizational commitment. Thus, to improve the performance of managers in accordance with expectations, in carrying out accounting responsibility in an effective company.

Budget participation will increase the responsibilities and performance of lower and middle level managers. Organizational commitment shows strong confidence and support for the values and goals to be achieved by the organization. High commitment makes individuals concerned with the fate of the organization and strives to make the organization for the better. Guo, and Lui (2010 in Andry Arifian Rachman, 2014) stated that organizational commitment influences participatory budgeting. Significant findings indicate that budgetary participation and organizational commitment have a significant positive relationship with firm performance (Afzal Izzaz Zahari, Assoc. Prof. Dr. Azizah Abdullah, 2017) Maiga and Jacobs (2005), find that there is a positive and significant relationship between budgetary participation and managerial performance through commitment to budget objectives. Chong and Chong (2002) found that organizational commitment was influenced by budgeting participation. (Novaliastuti Masiaga, 2019).

2.10. Framework

The company's performance and the performance of everyone is very dependent on managerial skills, management or leaders, both in building safe and harmonious work systems and industrial relations, as well as by developing organizational commitment to work optimally. The problem in applying the characteristics of responsibility accounting and the use of responsibility accounting in practice, together with its implementation is related to a number of aspects that can influence it. The influence can be in the form of budgeting participation (participatory budgeting), organizational commitment.

Seeing the importance of manager's performance for BUMNIS in an effort to achieve the goals to be addressed, it is necessary to conduct research on the performance of managers in the three BUMNIS as well as participatory budgeting, organizational commitment and the implementation of the effectiveness of the accountability accounting that affects it.
Figure 2.1.



III RESEARCH METHODOLOGY

3.1. Object of research

The object of this research is participatory budgeting and organizational commitment and organizational commitment is an independent variable while managerial performance is a dependent variable. The subjects of this study are 3 (three) Limited Liability Companies (PT). BUMNIS in Bandung.

3.2. Research design

The research method used in the study is a survey approach with census taking and is non experimental. While the type of research conducted is explanatory research.

IV. RESEARCH RESULTS AND DISCUSSION

4.1. Research result

4.1.1. Observation unit

Respondents in this study were managers, supervisors, internal auditors, and internal audit service users as many as 75 personnel. With a questionnaire return rate of 61 or 81.33%, the rate of return is quite good based on the criteria of Cooper and Schindler (2001) namely manager's level: 7 personal, Supervisor: 23 personnel, other employees: 24 personnel

4.1.2. The results of the dissemination of research instruments

Overall results of respondents' answers in numbers and percentages are as follows:

Table: 4.1.

Variable	Amount question	Strongy Disagree		Disagree		Hesitate		Agree		Strongly agree	
Level		1		2		3		4		5	
Percentage			%		%		%		%		%
Participatory Budgeting	9	0	0	19	3,46	52	9,47	198	36,06	280	51,00
Organizational Commitment.	3	0	0	0	0	1	0,54	51	27,87	131	70,40
Effectiveness of the Implementation of Responsibility Accounting	8	0	0	16	3,27	43	8,81	153	31,35	276	56.56
Managerial Performance	3	0	0	0	0	7	3,83	72	39,34	104	56,83

4.1.2.1. Participatory budgeting

The results of data collection through a questionnaire for each indicator can be seen in table 4.1. The above participatory budgeting was submitted by nine question items to 61 respondents. Overall the results of data collection through a questionnaire showed that the cumulative answer score strongly agreed at 51%. and agree with 36.06% while doubtful with 9.47% and disagree with 3.46%.

4.1.2.2. Organizational Commitment.

The results of data collection through a questionnaire for each indicator can be seen in Table 4.1. The organizational commitment mentioned above was submitted by three question items to 61 respondents. Overall the results of data collection through a questionnaire showed a very agreeable cumulative answer score of 70.4%. and agreed at 27.87% while hesitating at 0.54%.

4.1.2.3. Effectiveness of the implementation of responsibility accounting.

The results of data collection through a questionnaire for each indicator can be seen in Table 4.1. The effectiveness of the implementation of responsibility accounting shows the cumulative answer score strongly agrees at 56.56%. and agree with 31.35% while doubtful with 8.81% and disagree with 3.27%.

4.1.2.4. Managerial performance.

The results of data collection through a questionnaire for each indicator can be seen in table 4.1. The overall managerial performance of the results of data collection through a questionnaire shows a cumulative answer score of strongly agreeing at 56.83%, agreeing at 39.34%, and while hesitating at 3.83%.

4.1.3. Hypothesis test

Hypothesis testing is carried out systematically as follows:

(1) Participatory budgeting and organizational commitment, and a positive effect on the effectiveness of the implementation of responsibility accounting;
(2) The effectiveness of the implementation of responsibility accounting has a positive effect on managerial performance; and
(3) Participatory budgeting, organizational commitment influences managerial performance.

Before testing the hypothesis, the assumption test is first performed as follows:

(1) Multicoliearity, the coefficient of output shows that the tolerance value of 0.939 as high as the VIF value is 1 / 0.939 = 1.064. If the VIF is less than 5, there is no multicollinearity problem.
(2) Autocorrelation, the Durbin-Watson value obtained is 1,923 or close to 2, so there is no autocorrelation problem.
(3) Linearity, plot points are scattered around 0 indicating there is linearity.
(4) Hypothesis testing uses Structural Equation Modeling (SEM) analysis. The results of calculations performed using the LISREL (Linear Structural Relationship) program: Figure 4.1. and Figure 4.2. **Attached hypothesis testing.**

4.1.3.1. Estimation results of indicators

4.1.3.1.1. Estimation results of indicators for participatory budgeting.

Estimation results of the parameters of each indicator for using the LISREL program are presented in Participatory Budgeting in Figure 4.1. This explanation is needed because participatory budgeting is a variable that is measured indirectly, but is formed by a number of indicators that need to be explored for its contribution to the participatory budgeting variable.

Table 4.2.

Parameter	Symbol	Parameter Estimation	R^2	Error Varians
High-performance subordinates tend to have a higher level of budget participation than subordinates with low-performance organizations that have a high risk of failure.	$X_{1.1.}$	0,85	0,77	0,23
Opportunity to engage with members in discussions and planning for proposed changes from the start A budget preparation process that allows lower managers to participate significantly in budget formation	$X_{1.2}$	0,30	0,19	0,81
A budget preparation process that allows lower managers to participate significantly in budget formation	$X_{1.3}$	0,43	0,28	0,72
Decisions made can be more acceptable	$X_{1.4}$	0,38	0,18	0,82

High commitment makes individuals concerned with the fate of the organization and strives to make the organization in a better direction, and the possibility of budgetary slacking can occur, avoiding opportunities to make gaps for personal purposes	$X_{1.5}$	0,57	0,39	0,61
Ready to change the way you do things, ready to help your subordinates	$X_{1.6}$	0,43	0,21	0,79
Initiative for them to contribute ideas and information, increase togetherness, and feel ownership	$X_{1.7}$	0,54	0,35	0,65
Budgets that are approved are fair so they are motivated to carry out these budgets	$X_{1.8}$	0,62	0,63	0,37
The inclusion of responsibility center managers	$X_{1,9}$	0,64	065	0,35

4.1.3.1.2. Estimation results of indicators for organizational commitment

The estimated results of the parameters of each indicator for organizational commitment using the LISREL program are presented in Figure 4.1. This explanation is needed because organizational commitment is a variable that is measured indirectly, but is formed by a number of indicators that need to be explored for its contribution to the variable organizational commitment.

Table 4.3.

Parameter	Symbol	Parameter Estimation	R^2	Error Varians
A feeling of love for the organization that gives rise to a willingness to stay and foster social relationships and appreciate the value of relationships with the organization because it has become a member of the organization	$X_{2.1}$	0,81	0,92	0,18
The hard feeling to leave the organization is due to the need to survive with consideration of the costs of leaving the organization and the rewards associated with participation in the organization.	$X_{2.2}$	0,80	0,78	0,22
Feelings that require to survive in the organization due to obligations and responsibilities to the organization based on consideration of norms, values and beliefs of employees.	$X_{2.3}$	0,91	0,85	0,15

4.1.3.1.3. Estimation results of indicators for the effectiveness of the implementation of accountability accounting.

The estimated results of the parameters of each indicator for the effectiveness of the implementation of responsibility accounting using the LISREL program are presented in Figure 4.1. This explanation is needed because the effectiveness of the implementation of responsibility accounting is a variable measured indirectly, but formed by a number of indicators that

Table 4. 4.

Parameter	Symbol	Parameter Estimation	R^2	Error Varians
The system must emphasize exceptions or deviations and avoid unnecessary in uncontrolled or immaterial	$Y_{1.}$	0,81	0,56	0,44

variants				
Creation of a well-defined area of responsibility, which can take the form of a cost center as profit or investment center.	Y_2	0,53	0,47	0,53
Managers are familiar with the concept of reporting systems and understand and use the results	Y_3	0,57	0,80	0,20
Reports must be prepared on time	Y_4	0,83	0,63	0,37
General content and details of the report are relevant to the manager's responsibilities and authority.	Y_5	0,65	0,27	0,73
Complete knowledge about costs that can be controlled.	Y_6	0,80	0,37	0,63
Reports focus on things that can be controlled that require management attention including evidence of good improvement, or poor performance	Y_7	59	36	0,64

4.1.3.1.4. Estimated results of managerial performance indicators

The estimated results of the parameters of each indicator for managerial performance using the LISREL program are presented in Figure 4.2. This explanation is needed because managerial performance is a variable that is measured indirectly, but is formed by a number of indicators that need to be explored for its contribution to the managerial performance variable.

Table 4.5.

Parameter	Symbol	Parameter Estimation	R^2	Error Varians
Achieved output realization (target) compared to the realization of minimal input	Z_1.	0,49	0,36	0,64
Achievement of output is greater than the target / target / output plan	Z_2	0,94	0,88	0,12
Achieving greater effectiveness (output) than efficiency (input)	Z_3	0,53	0,39	0,61

4.2. Discussion

4.2.1. Calculation results of direct influence testing: Participatory budgeting and Organizational commitment. on variables: Effectiveness of the implementation of responsibility accounting.

Table 4.6

Path coefficient, direct effect: Participatory budgeting (ξ1), Organizational commitment (ξ2) to variables: Effectiveness of implementing responsibility accounting

Variable	Path coefficient	Direct Effect	Indirect Effect
Participatory Budgeting	0,45	0,2025	0,01008
Organizational Commitment.	0,56	0,3136	0,0
Effectiveness of the Implementation of Responsibility Accounting		0,5161	0,01008
Managerial Performance			0,52618
Rounded to			53%

Thus other influences ζ2 by 47%.

4.2.1.1. Effects of participatory budgeting on the effectiveness of implementing accountability accounting.

Based on the results of calculations using the LISREL program the calculation results are obtained as illustrated in Figure 4.1. Table 4.6. namely the magnitude of the effect of participatory budgeting on the implementation of responsibility accounting is (0.45) 2 = 0, 2025 (20.25%). This means that: Participatory budgeting influences the effectiveness of the implementation of responsibility accounting. Because participatory budgeting has a correlation with organizational commitment, there is also an indirect effect of participatory budgeting on the effectiveness of implementing accountability accounting through organizational commitment of (0.45 X 0.02 X 0.56) 2 = 0.01008 (1, 01%). Thus the overall effect of Participatory Budgeting on the Effectiveness of the implementation of responsibility accounting is 20.25% + 1.01% = 20.26%.

4.2.1.2. Effect of organizational commitment on the effectiveness of the implementation of responsibility accounting.

Based on the results of calculations using the LISREL program, the results obtained as illustrated in Figure 4.1. and table 4.3. namely: the magnitude of the influence of organizational commitment to the effectiveness of the implementation of responsibility accounting. is (0.56) 2 = 0.3136 (31.36%). this means that: Organizational commitment has a positive effect on the effectiveness of the implementation of responsibility accounting.

4.2.1.3. Effects of Participatory Budgeting, and Organizational Commitment, on Managerial Performance.

The results of the calculation of testing the influence of participatory budgeting, and organizational commitment, to variables: Managerial performance, are as follows:

Table 4.7.

Path coefficient, participatory budgeting ($\xi1$), and organizational commitment ($\xi2$), as well as the effectiveness of implementing accountability accounting ($\eta1$) on managerial performance

Variable	Path coefficient	Direct Effect	Indirect Effect
Participatory Budgeting	0,21	0,0441	0,00294
Organizational Commitment.	0,35	0,1225	0,02604
Effectiveness of the Implementation of Responsibility Accounting	0,62	0,3844	0,01302
Amount		0,551	0,042
Total Direct and Indirect Effects			0,593
Rounded up			59,3%

Thus the other influence $\zeta2$ is 33%.

4.2.4. Effect of participatory budgeting on managerial performance

Based on the results of calculations using the LISREL program the calculation results are obtained as illustrated in Figure 4.1. and table 4.7. namely: the magnitude of the effect of participatory budgeting on managerial performance is (0.21) 2 = 0.0441 (4.41%). this means that: Participatory budgeting has a positive effect on managerial performance. Because participatory budgeting has a correlation with organizational commitment, and the effectiveness of the implementation of responsibility accounting, there is also an indirect effect of participatory budgeting on manager performance through organizational commitment of (0.21 X 0.02 X 0.35) 2 = 0.00294 (0.29%). The indirect effect of participatory budgeting on manager's performance through the effectiveness of the implementation of responsibility accounting is (0.21 X 0.20 X 0.62) 2 = 0.02604 (2.60%). Thus the overall effect of participatory budgeting on manager's performance is 4.41% + 0.29% + 2.60% = 7.30%.

4.2.5. Effect of organizational commitment on managerial performance.

Based on the results of calculations using the LISREL program, the results obtained as illustrated in Figure 4.1. and table 4.7. namely: the magnitude of the influence of organizational commitment to the role of managerial performance is (0.35) 2 = 0.1225 (12.25%). this means that: Organizational commitment has a positive effect on managerial performance. The indirect effect of organizational commitment to the performance of managers through the effectiveness of the implementation of responsibility accounting is (0.35 X 0.06 X 0.62) 2 = 0.01302 (7.81%). Thus the overall effect of organizational commitment to the manager's performance is 12.25% + 7.81% = 20.06%.

4.2.7. Effect of Effectiveness of the implementation of responsibility accounting on Managerial Performance.

Based on the results of calculations using the LISREL program, the results obtained as illustrated in Figure 4.2. and table 4.7. namely: the magnitude of the effect of the effectiveness of the implementation of responsibility accounting for managerial performance is (0.62) 2 = 0.3844 (38%). This means that: The effectiveness of the implementation of the internal auditor's responsibility accounting has a positive effect on managerial performance.

V. CONCLUSIONS

5.1. Conclusion

Based on the analysis and results of the research that has been done, the following conclusions can be drawn:

1. Participatory budgeting has a positive effect on the effectiveness of implementing accountability accounting. This is supported by the participation of managers in preparing budgets and decision making, providing and receiving information from and to superiors or subordinates, making repairs if there are irregularities, giving reasons for budget revisions, often giving advice in budgeting, and contributing in statements of budget proposals. , will affect the effectiveness of the implementation of responsibility accounting).
2. Organizational commitment has a positive effect on the effectiveness of the implementation of responsibility accounting. However, the three BUMNIS managers have not fully included subordinates participating in the preparation of the budget until final decision making is appropriate in their fields.
3. Participatory budgeting has a positive effect on managerial performance.
   This study shows that many other factors that can affect manager performance need to be considered. Participatory budgeting will get the attention of managers if participative budgeting is meaningful for managers in achieving performance. Participatory budgeting can reflect activities that are useful for measuring manager performance
4. Organizational commitment has a positive effect on managerial performance. This is indicated by the identification of loyalty and involvement expressed by managers of the organization or unit. Organizations can increase the organizational commitment of managers by providing opportunities for achievement and recognizing achievements.
5. The effectiveness of the implementation of responsibility accounting has a positive effect on managerial performance. Managers, while maintaining the implementation of responsibility accounting that has been running well in the company, especially in work units.

5.2. Suggestion

1. The managers of the three BUMNIS should increase the inclusion of subordinates in participating in the preparation of the budget until final decision making is appropriate in their field and try to consider the contribution of managers in providing input on the budget prepared so that managers feel a lot of their influence reflected in the final budget. This will motivate managers as well as be a commitment for them in achieving the targets set in the RKAP.
2. The participation of managers in budgeting can be done by:
   (1) Always involve them in making decisions that are relevant (relevant) to their area of duty, interests, and positive desires.
   (2) Providing opportunities every two or three weeks to participate and dialogue among managers and superiors to solve various problems or obstacles encountered.
   (3) Giving a role to them in preparing and evaluating various alternative budget objectives.
   (4) Providing rewards for achievements that have exceeded the set targets.
   (5) Defined as a policy and procedure for preparing the company budget that managers must participate in and participate in preparing the budget.
3. We recommend that companies, especially managers, continue to maintain the implementation of responsibility accounting that has been going well in the company, especially in work units.
4. The managers of the three BUMNIS should strive more carefully in preparing the RKAP and achieving the targets set in the RKAP; Trying to carry out tasks and achieve performance proactively, and not only prefer to be in a position to provide advice and opinions rather than accepting suggestions and opinions from subordinates, superiors, or others, and actively carrying out company policy.
   (1) Proactive efforts to achieve performance can be done by:
   (2) Participate in budgeting and implementation responsibility accounting(3) Recognizing the state of work morale, difficulties, and obstacles faced by subordinates, and trying to participate in overcoming them.
   (4) Communicate effectively with subordinates for the sake of the smooth functioning of managers and subordinates.
   (5) Carry out the changes needed to support the achievement of targets.
   (6) Providing opportunities every two or three weeks to participate and dialogue among managers and superiors to solve various problems or obstacles encountered.
   (7) Giving a role to them in preparing and evaluating various alternative budget objectives.
   (8) Providing rewards for achievements that have exceeded the set targets.
   (9) Defined as a policy and procedure for preparing the company budget that managers must participate in and participate in preparing the budget

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