

The Effect of Budget Goals Clarity and Organizational Commitment on Managerial Performance (Study on Cimahi City Government, West Java Province, Indonesia)

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Abstract--This study aims to empirically examine the effect of clarity of budget goals and organizational commitment on the managerial performance of regional work units (SKPD). The population and sample in this study were 36 heads of organizational units spread across 9 Government Offices in Cimahi City. Data was collected using survey methods by distributing questionnaires. The analytical method used is Pearson correlation analysis. The results of the study showed that the clarity of the budget target and organizational commitment had a positive effect on the managerial performance of the regional work units. Managerial performance of the head of the organizational unit can be improved through increasing the organizational commitment of the head of the organizational unit and the clarity of the budget goals.

Keywords: Budget goals clarity, Organizational commitment, and managerial performance

I. INTRODUCTION

The development achievements of the regional / municipal government of a country will be determined by the achievement of organizational performance and managerial performance of all organization unit (Indonesia Government "Dinas") under control of the government. To measure the level of achievement of the work plan and the target needs to be evaluated for performance: organizational performance and managerial performance. According to Mahoney et. all in Deliana (2018) explains that managerial performance is the performance of individual organizational members in managerial activities, among others: planning, investigation, coordination, evaluation, supervision, staff regulation, negotiation, representation and overall performance. The phenomenon that occurs in the Cimahi City Regional Government regarding performance is the low realization of work programs. The city of Cimahi is one of the municipalities in the West Java provision area. David Karwur as a public policy observer said that many work projects in Cimahi City Government failed to be realized (Jabar.tribunnews.com, quoted Monday, August 24, 2015). The low absorption of the budget is evidenced by the release of five city governments with the most unemployed funds in 2015 by the Ministry of Finance, one of which is the City Government of Cimahi (bandung.bisnis.com, quoted Sunday, August 23, 2015); managerial leadership is still weak, this is made clear by the results of a survey of the Center for Political and Security Studies (PSPK) showing the weakness of managerial and human resources of the Cimahi City Government (www.fokusjabar.com, quoted Wednesday, November 18, 2015).

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Improving managerial performance requires collaboration and organizational commitment of each individual in an organization (Saudi, 2018). Organizational commitment is the strong belief and support of individuals towards the values and goals that the organization wants to achieve (Mowday et. Al., 1979). High organizational commitment will increase high performance as well (Randall in Sumarno, 2005). Employees who have values that are not in harmony with existing organizational values will tend to produce employees who lack motivation and commitment (Verbeeten,2008).

Factors that can affect the performance of SKPD other than organizational commitment, one of which is the clarity of budget targets. Clarity of the budget target will make it easier for SKPD to plan activities with the objectives to be achieved by the local government, so that the budget can be used as a benchmark for performance achievement, in other words the quality of regional budgets can determine the quality of local government functions (Nadirsyah et al.2012). Kenis (1979) explains that the clarity of the budget target is a description of the extent to which the objectives of the budget are clearly and specifically set, with the aim that the budget can be understood by employees responsible for achieving the budget goals. The existence of a clear budget target, it will make it easier for employees to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives previously set. According to Locke in Kurnia (2004) said that specific budget targets will be more productive when compared to the absence of specific goals, because it will cause employees to feel confused, depressed, and dissatisfied.

In addition, the clarity of the budget target will help employees to achieve the expected performance, where by knowing the budget target, the level of performance can be achieved. The existence of a clear budget target, it will be easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been previously set. The ambiguity of the budget target will cause budget implementers to be confused, uneasy and not satisfied at work. This will cause budget implementers not motivated to achieve expected performance (Kenis in Putra,2013).

Research on the relationship of clarity of budget goals and organizational commitment with managerial performance in the organization has been widely carried out. However, specifically regarding the relationship between the clarity of the budget target and the managerial performance of the regional work unit the results have not been consistent. Nadirsyah's research, et al. (2012), and Putra (2013) showed that budget target clarity had a positive effect on SKPD managerial performance, while Andarias (2009) research showed that the clarity of budget targets had no effect on managerial performance.

This study wants to reexamine the influence of the clarity of budget goals and organizational commitment on managerial performance in the government of the city of Cimahi. In addition to reaffirming the relationship between research variables, the results of this study are to help improve the managerial performance of Cimahi City administration.

II. THEORITICALFRAMEWORK

II.I Clarity of Budget Goals

Budgets have an important role in public sector organizations, especially government organizations. The Regional Government Budget contained in the Regional Revenue and Expenditure Budget (APBD) is the annual financial work plan of the regional government in one year which is arranged clearly and specifically, and is a technical design for implementing the strategy to achieve the objectives of the regional government (Syafrial, 2009). A good budget does not only contain information about income, expenditure and financing, but more than that the budget is a statement about the estimated performance to be achieved during a certain period of time expressed in financial measures (Mardiasmo,2009:61).

Many factors can affect the performance of the Regional Work Unit (SKPD), including the clarity of budget targets. Clarity of the budget target will make it easier for SKPD to plan activities with the objectives to be achieved by the local government. The budget can be used as a benchmark for performance achievement, in other words the quality of the regional budget can determine the quality of the implementation of local government activities (Nadirsyah et al. 2012).

Kenis (1979) explains that the clarity of the budget target is a description of the extent to which the objectives of the budget are clearly and specifically set with the aim that the budget can be understood by employees responsible for achieving the budget goals. In addition, according to Locke in Kurnia (2004) said that specific budget targets will

be more productive when compared to the absence of specific goals, because it will cause employees to feel confused, depressed, and dissatisfied.

According to Steers and Porter in Putra (2013) that in determining budget targets have the main characteristics namely: Goals must be specific, not vague; Goals must be challenging but achievable. Clarity of budget goals will help employees to achieve the expected performance, where by knowing the budget goals, the level of performance can be achieved. The existence of a clear budget target, it will be easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals - objectives and targets that have been previously set. The ambiguity of the budget target will cause budget implementers to be confused, uneasy and not satisfied at work. This causes budget implementers not motivated to achieve expected performance (Chowetall,1988).

According to Kenis (1979) the indicators used in measuring the clarity of budget targets are: (1) Clearly, it means that the budget target to be achieved must be clearly described and not double (ambiguous); (2) Specific, meaning that the budget target to be achieved must be specified and detailed, so as not to cause various interpretations; (3) Understanding, means that the budget target to be achieved is easy to understand.

II.II Organizational Commitment

According to Robbins & Judge (2008: 100), organizational commitment is a condition in which an employee sided with a particular organization and its goals and desires to maintain membership in the organization. High job involvement means that an individual is siding with a particular job, while high organizational commitment means siding with the organization that recruits the individual. Whereas according to Mowday et. al. (1979) defining organizational commitment means more than passive loyalty, but it involves active relationships and employee desires to make meaningful contributions to the organization.

Kreitner & Kinicki (2014: 165) explains that organizational commitment (organizational commitment) reflects the degree to which a person recognizes an organization and is bound to its goals. This is an important work attitude because people who are committed are expected to be able to show willingness to work harder to achieve organizational goals and have a greater desire to continue working in an organization.

Mowday et. al. (1979) explained that organizational commitment has been defined as the power of identifying individuals in an organization. This concept can be broken down into three components, namely as follows: (1) The desire to maintain membership in the organization; (2) Confidence and acceptance of organizational values and objectives; (3) Willingness to work hard as part of the organization. According to Allen & Meyer in Kreitner & Kinicki (2014: 165) grouping organizational commitment with three separate indicators, namely:

a. Affective commitment

Affective commitment is the emotional feeling of employees in the organization, identification of employees with organizations, and involvement of employees in the organization. Employees who have strong affective commitment will continue to work for the organization because they want it.

b. Continuance commitment

Continuous commitment is the awareness of the loss of leaving the organization. This is an economic value that is felt from surviving in an organization when compared to leaving the organization. Continuous commitment is also based on employees' perceptions of the losses they will face if they leave the organization.

c. Normative commitment (normative commitment)

Normative commitment reflects a sense of responsibility to continue working. Employees have an obligation to stay in the organization for moral or ethical reasons. Employees survive to become members of the organization because there is an awareness that commitment to the organization is something that's should be done.

II.III Managerial Performance

The performance of the public sector is largely influenced by apparatus performance or managerial performance. In general, performance is an achievement achieved by the organization. But according to Sujarweni (2015: 107) performance is the work that has been achieved from the implementation of an activity with the aim of achieving the goals, objectives, mission, and vision of the organization. Similarly, Bastian (2006: 274) defines performance as an illustration of the level of achievement of an activity or program or policy in realizing the goals, objectives, mission, and vision of the organization. Ernawan (2011: 50) defines performance from an organizational point of view is something that is produced by an organization in a certain period with reference to the standards that have been set. In contrast to Sedarmayanti (2014: 263) which defines performance from the employee's point of view

is the work of an employee for a certain period compared to various possibilities, for example: standards, targets / targets/criteria determine

Every organization is organized by humans, so it is necessary to evaluate human behavior in carrying out the roles they play in the organization. According to Mahoney et. al. Verbeeten (2008) managerial performance is the performance of individual members of the organization in managerial activities, among others, starting from the process of planning, investigating, coordinating, evaluating, supervising, regulating staff, negotiating, representative and overall performance.

According to Kornelius Harefa (2008: 17) the definition of managerial performance is the ability or work performance that has been achieved by the personnel or a group of people in an organization, to carry out their functions, duties, and responsibilities in carrying out the operations of the organization. While the definition of managerial performance according to Sedarmayanti (2014) as an illustration of the level of achievement of goals or objectives as a description of the vision, mission and strategy of local government agencies that indicate the level of success or failure of activities in accordance with the main tasks and functions of government apparatus.

This managerial performance is measured using the Mahoney et.al indicator. al. (1963), namely: 1. Planning, is the determination of policies and a set of activities which are then carried out taking into account the current and future conditions. Planning aims to provide guidelines and procedures for implementing objectives, policies, procedures, budgeting and workprograms so that they are carried out in accordance with the stated objectives. 2. Investigation, is an activity to carry out checks through the collection and delivery of information as material for recording, making reports, making it easier to carry out measurement results and analysis of the work that has been done. 3. Coordination, namely aligning actions that include the exchange of information with people - people in other organizational units, in order to be able to relate and adjust the program to be run. 4. Evaluation, is an assessment carried out by the leadership of the plans that have been made, and is intended to assess employees and records of work so that the results of the assessment can be made the necessary decisions. 5. Supervision, which is an assessment of the proposed performance that is observed and reported or the ability to direct, lead, guide, explain all applicable rules, provide and handle complaints of subordinate duty executors. 6. Staff selection, namely maintaining and maintaining subordinates in a work unit, selecting new jobs, placing and promoting the work in the unit or other work units. 7. Negotiation, namely business to obtain agreements in terms of purchases, sales or contracts for goods and services. 8. Representatives, namely conveying information about the vision, mission and activities by attending business offices and consulting with other offices. 9. Overall performance, namely evaluating the overall managerial activities performance.

II.IV. Relationship of Budget Target Clarity to Managerial Performance of Regional WorkUnits
According to Kenis. C, at all (1979) explains that clarity of the budget target is a description of the extent to which the objectives of the budget are clearly and specifically set with the aim that the budget can be understood by employees responsible for achieving the budget goals. The existence of a clear budget target, it will make it easier for employees to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives previously set. According to Locke in Kurnia (2004) said that specific budget targets will be more productive when compared to the absence of specific goals, because it will cause employees to feel confused, depressed, and dissatisfied.

Research on the relationship between clarity of budget targets and managerial performance of regional work units or SKPD has been carried out by various researchers. For example, research conducted by Nadirsyah, et al. (2012), and Putra (2013) in the results of their research both stated that the clarity of budget targets had a significant and positive effect on SKPD managerial performance.

Based on the results of research conducted by previous researchers, the researchers suspect that the clarity of budget targets has a significant and positive effect on SKPD managerial performance. This is supported by the opinion of Nadirsyah, et al (2012) who said that the regional budget target must be stated clearly, specifically, and can be understood by employees who are responsible for compiling and implementing it, so that it is more productive in order to achieve the intended goals so that increased performance.

II.V. Relationship of Organizational Commitment to Managerial Performance of Regional WorkUnits

Robbins & Judge (2008: 100) suggests that organizational commitment is a condition in which an employee sided with a particular organization and its goals and desires to maintain membership in the organization. High job

involvement means that an individual is siding with a particular job, while high organizational commitment means siding with the organization that recruits the individual. This shows that individuals who have high organizational commitment will prioritize the interests of their organizations rather than their personal or group interests. In order to achieve organizational goals, individuals who have high organizational commitment will produce high individual performance. While according to Sumarno (2005) said that employing individuals whose values are not aligned with the values of the existing organization will tend to produce employees who lack motivation and commitment. Putri (2010), Baihaqi (2012), Wulandari (2013, and Putri (2013), all four consistently mention the results of their research that organizational commitment has a significant and positive effect on SKPD managerial performance.

Organizational commitment has three components namely strong beliefs from someone and acceptance of organizational goals, the willingness of someone to strive depends on the organization and limited desire of some one to maintain membership. Based on the results of research conducted by previous researchers, the researchers suspect that organizational commitment has a significant and positive effect on SKPD managerial performance. This is also supported by the opinion of Kurnia (2004) who says that the higher the degree of commitment of an employee to his organization, the higher the performance that can be achieved. This is an important work attitude because someone who is committed to displaying the willingness to work harder to achieve organizational goals and ultimately will improve the performance of the organization in this case is the regional work unit or SKPD.

II. VI. Research Hypothesis

The hypothesis proposed in this study are as follows:

H1: Clarity of Budget Objectives affects the SKPD Managerial Performance.

H2: Organizational Commitment affects the SKPD Managerial Performance.

III. RESEARCH METHODS

III.I. Population, Samples, and Data Analysis Method

The target population of this study were 36 heads of work units spread across 9 (nine) Government Offices in Cimahi City, namely Dinas: Education, Youth and Sports, Health, transportation, Population, Labor, Public Works, Hygiene, Cooperatives and SMEs industry and trade (www.cimahikota.go.id). To get the desired data and facts accurately and relevant to the research problem, the researcher uses data collection techniques using the Likert scale questionnaire. This study uses *Pearson* correlation.

III.II Operationalization of Research Variables

Indicator Measuring of Clarity of budget goals variable : The budget targets to be achieved must be clearly explained; The budget goals to be achieved must be specific; and The budget target to be achieved is easy to understand and is a top priority (Kenis 1979).

Indicator of Organizational Commitment variable (Kreitner & Kinicki, 2014: 165) : Confidence and acceptance of the values and objectives; The desire to maintain membership in the organization; and Willingness to work hard as part of the organization (Kreitner & Kinicki, 2014:165, and Mowday,1979)

Indicator of managerial performance variable : Planning : Investigation; Coordination Evaluation; Supervision; Staff selection; Negotiation; Representative; Overall performance (Mahoney et all,1963)

IV. RESULTS AND DISCUSSION

IV.I Budget Goal Clarity, Organizational Commitment, and Managerial Performance

Based on the responses of 36 heads of Cimahi City government organizational units spread on 9 Local Government Work Units (SKPD) regarding Clarity of Budget Objectives, Organizational Commitments, and Managerial Performance, the results of the calculation of the performance of each Cimahi City Government Service as a whole can be seen in the following table. Measurements use 1 (very bad) to 5 (very good) interval.

Table 1: *Recapitulation of Performance Measurement Results Cimahi City Government Service*

No	SKPD	Clarity of Budget	Organizational Committen	Managerial Performanc e	Average	Criteria Assessment
1	Youth and Sports	3,92	3,5	3,72	3,71	Good

2	Education Agency public health Office	4,08	3,60	3,72	3,80	Good
3	Department of Transportation	4,42	3,40	3,81	3,88	Good
4	Department of Population and Civil Registration	4,00	3,00	3,97	3,66	Good
5	Cleaning and Gardening Service	4,33	3,75	3,69	3,92	Good
6	public Works Service	3,67	3,88	3,61	3,72	Good
7	Cleaning and Gardening Service	4,08	3,56	3,69	3,78	Good
8	UMKM Cooperative, Industry, Trade and Agriculture Agency	4,17	3,96	3,83	3,99	Good
9	Income Office Region.	4,00	4,13	3,89	4,01	Good
Average					3,83	Good

Based on table 4.1 above, the average score of the overall performance measurement results of 9 (nine) Cimahi City Government Services, shows a figure of 3.83, which means that the number is the sum of the average final performance scores of respondents' responses regarding Clarity of Budget Objectives, Organizational Commitment, and SKPD Managerial Performance that can be criticized in good judgment.

Services that have the highest average value of all services in the City of Cimahi when viewed from the overall performance in this case are the Regional Revenue Service with an average value of 4.01 which is criticized in good judgment. Whereas the agency that has the lowest average value of all services in the City of Cimahi when viewed from the overall performance in this case is the Department of Population and Civil Registry with an average value of 3.66, even though the figure is still in good assessment criteria.

IV.II.Relationship between Budget Target Clarity and Organizational Commitment with ManagerialPerformance

Following table 4.2. is the result of data processing relationship target budget and organizational commitment with managerial performance. Processing data using Pearson correlation method

Table 2:Pearson Correlation Coefficient Analysis

Correlations		Kinerja Manajerial SKPD
Budget Goals Clarity	Pearson Correlation	.441**
	Sig. (2-tailed)	.007
	N	36
Organization commitment	Pearson Correlation	.347*
	Sig. (2-tailed)	.038
	N	36

** . Correlation is significant at the 0.01 level (2-tailed).
 * . Correlation is significant at the 0.05 level (2-tailed).

Based on Table 4.2 the Pearson correlation coefficient value for the Budget Target Clarity variable is 0.441, this coefficient value is between $0.40 < 0.441 < 0.599$, which means the Budget Target Clarity variable shows a moderate and positive relationship to SKPD Managerial Performance variables. Pearson correlation value for organizational commitment variable is 0.347, this coefficient value is between $0.20 < 0.347 < 0.399$, which means that the organizational commitment variable shows a low and positive relationship to the SKPD Managerial Performance variable.

Based on the results of these calculations, the R Square value of 0.324 or 32.4% is obtained. This indicates that the magnitude of the influence of Budget Target Clarity (X1) and Organizational Commitment (X2) on SKPD Managerial Performance (Y) is 32.4% and the remaining 67.6% is influenced by other factors. This indicates that the level of Clarity of Budget Objectives and high Organizational Commitments can affect the SKPD Managerial Performance.

To find out the magnitude of the effect of Budget Target Clarity (X1) and Organizational Commitment (X2) on Managerial Performance of SKPD (Y) individually or partially, then the coefficient of partial determination analysis is carried out. The results can be seen in table 4.20 as follows:

Table 3: Partial Determination Coefficient Analysis

Coefficients ^a			
Model		Standardized Coefficients	Correlations
		Beta	Zero-order
1	(Constant)		
	Budget Goal Clarity	.452	.441
	Organization Commitment	.360	.347
Dependent Variable: Kinerja Manajerial SKPD			

Based on the results of testing the coefficient of determination partially in table 4.20, the calculation can be done as follows:

Effect of X1 on Y = $0.452 \times 0.441 = 0.199$ or 19.9%
 Effect of X2 on Y = $0.360 \times 0.347 = 0.125$ or 12.5%

Based on these calculations, it is known that from the two independent variables analyzed, it can be seen that the magnitude of the Budget Target Clarity variable contributes influence to the SKPD Managerial Performance variable of 19.9%. Whereas the size of the organizational commitment variable contributes to the SKPD Managerial Performance variable of 12.5%.

IV.II.I. The effect of Budget Target Clarity on SKPD Managerial Performance

Based on the results of the t (partial) test on the Pearson correlation model above, the significance level of the Clarity of Budget Objectives variable is $0.007 < 0.05$ (significant level of research significance), it can be concluded that H1 is accepted, meaning that the Budget Objective Clarity variable has a significant effect towards the SKPD Managerial Performance variable.

The results of this study support the results of previous studies conducted by Nadirsyah et al. (2012) and Putra (2013) in the results of their second research stated that the clarity of the budget target had a significant and positive influence on the managerial performance of the SKPD.

In line with the opinion expressed by Nadirsyah, et al. (2012) which says that the regional budget target must be stated clearly, specifically, and can be understood by employees who are responsible for compiling and implementing it, so that it is more productive in order to achieve its intended goals so that it impacts on increasing performance. Therefore, the target of the regional budget must be clearly stated, specifically understood by those responsible for

carrying out it. So it can be concluded that there is a relationship between the clarity of the budget target and the managerial performance of the SKPD. If the budget target is arranged in accordance with the objectives to be achieved by the organization, the higher the level of clarity of the target budget, so that the higher the influence on the SKPD managerial performance. In other words, the clarity of budget targets influences the SKPD managerial performance.

IV.II.II The effect of Organizational Commitment on Managerial Performance of SKPD

Based on the results of the t test (partial) on the Pearson correlation model, the significance level of the organizational commitment variable was $0.038 < 0.05$ (significant level of research significance), it can be concluded that H2 is accepted, meaning that partially organizational commitment variables significantly influence Managerial Performance variables. SKPD.

The results of this study support the results of previous studies conducted by Putri (2010), Baihaqi (2012), Wulandari (2013, and Putri (2013) where all four consistently mention the results of their research that organizational commitment has a significant and positive effect on SKPD managerial performance.

In line with the opinion expressed by Mangkuprawira (2011: 248) which says that the higher the degree of commitment an employee has towards his organization, the higher the performance he can achieve. This shows that individuals who have high organizational commitment will prioritize the interests of their organization in terms of their personal or group interests. In order to achieve organizational goals, individuals who have high organizational commitment will produce high individual performance. The stronger the commitment of the organization, the stronger the tendency of individuals to act in accordance with standards. While according to Sumarno (2005) said that employing individuals whose values are not aligned with the values of the existing organization will tend to produce employees who lack motivation and commitment.

So it can be concluded that there is a relationship between organizational commitment and managerial performance of SKPD. Employees who have high organizational commitment will have a sense of ownership of the organization where he works. This is an important work attitude because someone who is committed to displaying the willingness to work harder to achieve organizational goals and ultimately will improve the performance of the organization in this case is the regional work unit or SKPD.

V. CONCLUSION

The conclusions that can be drawn from the research on "The Influence of Budget Target Clarity and Organizational Commitment on Managerial Performance of Regional Work Units (SKPD)" are as follows:

1. Clarity of budget goals has a positive and significant effect on SKPD managerial performance in 9 (nine) Cimahi City Government Offices. That is, the more clear, specific, and understandable the budget is, the higher the level of clarity of the target budget, so the higher the managerial performance of the SKPD produced.
2. Organizational commitment has a positive and significant effect on SKPD managerial performance in 9 (nine) Cimahi City Government Offices. That is, the higher the organization's commitment, the higher the sense of ownership of the organization and ultimately can improve organizational performance in this case is the regional work unit or SKPD.

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