

DAFTAR PUSTAKA

- Addasuqy, & Muhtarom, Z. (2020). *Pengantar Manajemen*. Yogyakarta: CV. Budi Utama.
- Agus, W. (2019). Faktor-Faktor Yang Mempengaruhi Kinerja Manajerial Perangkat Desa (Studi Pada Perangkat Desa Di Kabupaten Sumbawa). *Jurnal Ilmu Dan Riset Akuntansi*, 8(2460–0585), 15–16.
- Agustianti. (2022). *Metode Penelitian Kuantitatif Dan Kualitatif*. Jakarta: CV.Tohar Media.
- Ainul, Y. U., & Titik, H. (2018). Pengaruh Penerapan Standar Akuntansi Pemerintah, Kompetensi Aparatur dan Akuntabilitas Terhadap Kualitas Informasi Laporan Keuangan (Studi Pada SKPD Kota Ternate). *E-Jurnal Akuntansi Universitas Udayana*, 25(2321–2351), 23–24. <https://doi.org/10.52046/jssh.v1i1.83-99>
- Al-Gahtani, S. S., Hubona, G. S., & Wang, J. (2007). Informatin Technology (IT) in Saudia Arabia: Culture and the acceptance and use of IT. *Information and Management*, 8(44), 681–691.
- Alhasnawi, M. Y., Mohd Said, R., Mat Daud, Z., & Muhammad, H. (2023). Enhancing managerial performance through budget participation: Insights from a two-stage A PLS-SEM and artificial neural network approach (ANN). *Journal of Open Innovation: Technology, Market, and Complexity*, 9(4). <https://doi.org/10.1016/j.joitmc.2023.100161>
- Almasi, H., Palizdar, M. R., & Parsian, H. (2015). Budgetary participation and managerial performance: The impact of information and environmental volatility. *Management Science Letters*, 5(843–854), 843–854. <https://doi.org/10.5267/j.msl.2015.7.001>
- Almira, N. A., & Letje, N. (2020). The Effect of Participation in Budgeting and Internal Control on Managerial Performance in Traditional Market Merchants' Association with Social Capital as Moderating Variable. *Proceedings of the 4th International Conference on Sustainable Innovation 2020-Accounting and Management (ICoSIAMS 2020)*, 201(2659–2147), 189–192.
- Amalia Bumulo, R., Kalangi, L., L Warongan, J. D., Magister Akuntansi, P., & Ekonomi dan Bisnis Universitas Sam Ratulangi, F. (2021). *Pengaruh Partisipasi Penyusunan Anggaran terhadap Kinerja Manajerial dengan Motivasi, Komitmen Organisasi, dan Job relevant information (JRI) sebagai Variabel Moderating pada Perguruan Tinggi Swasta di Provinsi Gorontalo*.
- Andi, A., Zulkarnaini, Hartatik, Ahmad, C. A., Suparto, Jacomina, V. L., Fathan, M. D., Dyah, R. P., Maswar, Wara, A. S., Nanti, S. M., & Tatan, S. (2023). *Pengantar Statistika*. PT. Mafy Media Literasi Indonesia ANGGOTA IKAPI.

- Antony, N. R., & Hermanson, H. R. (2019). *Akuntansi Manajemen*. Bandung: Pustaka Setia.
- Apriansyah. (2023). Pengaruh Partisipasi Anggaran, Komitmen Organisasi, Kepuasan Kerja, Job-relevant Information dan Budaya Organisasi terhadap Kinerja Manajerial pada Perhotelan di Provinsi Riau. *Jurnal Online Mahasiswa (JOM) Bidang Ilmu Ekonomi*, 2(2323–2455), 345–358.
- Arifin, & Sukmawati. (2021). Pengaruh Partisipasi Anggaran dan *Job relevant information* Terhadap Kinerja Manajerial: (Study Empiris RSUP M. DJAMIL PADANG). *Pareso Jurnal*, 2(55525–15644), 174–185.
- Arip, R. S. (2021). *Akuntabilitas dan Transparansi Publik: Bagaimana Pengaruh Terhadap Kinerja Satuan Perangkat Daerah Di Kabupaten Sumedang*. 9(2614–6061).
- Arlina, D. U. (2015). Pengaruh Sistem Reward, *Job relevant information* (JRI), Dan Manager's Value Orientation Towards Innovation (Voi Manajer) Terhadap Kinerja Karyawan Melalui Kepuasan Kerja Sebagai Variabel Intervening (Studi Kasus Pada Kantor Pusat Pt Wika Gedung Jakarta). *Jurnal Nominal*, 5(2256–5891), 12–13.
- Asri, & Idrus. (2020). Pengaruh Partisipasi Anggaran, *Job relevant information* dan Budaya Organisasi Terhadap Kinerja Manajerial. *Jurnal Ekonomi Dan Bisnis Universitas Syiah Kuala*, 6(155–684), 187–202.
- Azizah, M., Jhon, :, Delori, R. :, & Meyla, N. (2022). The Effect Of Budget Participation And *Job relevant information* On Managerial Performance (Empirical Study of RSUP M. Djamil Padang). *Pareso Jurnal*, 4(1), 113–128.
- Badrudin. (2017). *Dasar-dasar Manajemen*. Bandung: Alfabeta, 2014.
- Camison, C., & Lopez, A. V. (2010). An examination of the relationship between manufacturing flexibility and firm performance: The mediating role of innovation. .. *International Journal of Operations & Production Management*, 30(8), 853–878.
- Cecilia, L. K. (2017). The Influence of Internal Control Implementation and Managerial Performance on Financial Accountability Local Government in Indonesia. *International Journal of Economics and Financia*, 7(2146–4138), 293–297.
- Chen, & Li. (2022). Exploring the Impact of *Job relevant information* on Managerial Performance: Evidence from Chinese Service Sector. *International Journal of Management Practice*, 2(1519–1819), 135–150.
- Chenhall, R. H. (2004). The Role of Cognitive and Affective Conflict in Early Implementation of Activity Based Cost Management. *Ehavioral Research in Accounting*, 16.

- Chong, V. (2004). Job-Relevant Information and Its Role with Task Uncertainty and Management Accounting Systems on Managerial Performance. *Pacific Accounting Review*, 16(13455–26987), 12–13.
- Cindy, A. P., & Mulyanto. (2022). Pengaruh Partisipasi Anggaran, Penekanan Anggaran, Asimetri Informasi, Komitmen Organisasi, Kejelasan Sasaran Anggaran, dan Ketidakpastian Lingkungan terhadap Budgetary Slack. *Jurnal Akuntansi*, 3(1478–1591), 156–158.
- Damodar N, G., & Dawn C, P. (2012). . *Dasar-dasar Ekonometrika Buku 2. Edisi 5. Raden Carlos Mangunsong (penj.)*. Jakarta: Salemba Empat.
- Danang, & Sunyoto. (2018). *Metodelogi Penelitian Akuntansi*. Bandung: PT. Refika Aditama.
- Denardo, & Sudarwan. (2019). The Influence of Budgetary Participation on Managerial Performance with Distributive Fairness, Procedural Fairness, and Budget Goal Commitment as Mediating Variables. *Journal of Multidisciplinary Academic*, 3(0369/2613), 0369–2613.
- Dewi, & Sudibyo. (2022). Pengaruh Partisipasi Pengambilan Keputusan, *Job relevant information*, dan Budaya Organisasi Terhadap Kinerja Manajerial. *Jurnal Akuntansi Dan Auditing*, 1(155–458), 1–14.
- Dimas, A. D. P. (2024). Pengaruh Partisipasi Penyusunan Anggaran, Gaya Kepemimpinan Dan Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial Pada SKPD Kabupaten Sragen. *Jurnal Manajemen Dan Akuntansi*, 2(163–171), 121–122.
- Dito, A. D. N. (2018). Analisis Pengaruh Pengelolaan Keuangan Daerah, Akuntabilitas Dan Transparansi Terhadap Kinerja Keuangan Pemerintah. *Jurnal Studi Akuntansi & Keuangan*, 2, 149–162.
- Dulyadi. (2025). *Buku Ajar, Metode Penelitian Ilmiah. Metode Penelitian Empiris Model Path Analysis dan Analisis Menggunakan SmartPLS*. Yayasan Prima Agus Teknik Bekerja sama dengan Universitas Sains & Teknologi Komputer (Universitas STEKOM).
- Duryadi. (2021). Metode Penelitian Ilmiah Metode Penelitian Empiris Model Path Analysis dan Analisis Menggunakan SmartPLS. In *Penerbit Yayasan Prima Agus Teknik* (Vol. 7, Issue 1).
- Effendi, U. (2017). *Asas Manajemen*. Jakarta: PT RajaGrafindo Persada.
- Erden, P., & Otken, A. B. (2019). The Dark Side of Paternalistic Leadership: Employee Discrimination and Nepotism. In *European Research Studies Journal: Vol. XXII* (Issue 2).

- Ernawaty, U., Sugianto, & Muthmainnah. (2022). The Effect of Budgetary Participation, Job-Related Information, Information Asymmetry, and Organizational Citizenship Behavior on SME Performance During Disruption Era. *LePALISSHE*, 9(334035), 79–82.
- Fajar, R. (2024). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Dengan Percaya Diri, Desentralisasi, dan Budaya Organisasi Sebagai Variabel Pemoderasi. *Jurnal Multidisiplin West Science*, 3(2236–2341), 239–246.
- Fransiscus, D. R., Gusti, A. M. A. D. P., & Dewa, N. B. (2019). Effect of Budget Participation towards Regional Government Managerial Performance . *International Research Journal of Management, IT & Social Sciences* , 6(2395–7492), 101–107.
- Funam, I., & Epi Fitriah. (2022). Analisis Penerapan Balanced Scorecard dalam Meningkatkan Kinerja Manajerial. *Jurnal Riset Akuntansi*, 5(1516–1595), 25–32. <https://doi.org/10.29313/jra.v2i1.685>
- Garcia, & Rodriguez. (2020). Internal Controls as a Moderator in the Relationship Between Budgetary Participation and Managerial Performance: A Cross-Industry Study. *Accounting and Finance Review*, 4(1516–1819), 312–328.
- Ghozali, I. (2014). *Structural Equation Modeling: Metode Alternatif dengan Partial Least Square (PLS)*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2020). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Semarang: Universitas Diponegoro.
- Ghozali, I., & Latan, H. (2018). *Partial Least Squares: Konsep, Metode dan Aplikasi Menggunakan Program SmartPLS 3.0 (Edisi 2)*. Semarang: Badan Penerbit Universitas Diponegoro.
- Giusti, G., Sri Kustono, A., & Effendi, R. (2023). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial dengan. *Jurnal Reviu Akuntansi Dan Keuangan*, 3.
- Gujarati, & Damodar. (2003). *Ekonometri Dasar. Terjemahan: Sumarno Zain*. Jakarta: Erlangga.
- Hadi, & Iqbal. (2020). Budgetary participation, job relevant information, and managerial performance: Evidence from Pakistan. *Journal of Accounting and Organizational Change*, 16, 57–89.
- Hafiez, S., Muhamad, F. I. S. S., Taufik, N., & Mohammed, S. A.-M. (2020). The Role of Budgetary Participation and Environmental Uncertainty in Influencing Managerial Performance of Village Government. *Journal of Accounting and Investment*, 5(2102–1488), 79–91.

- Hair, J. (2006). *Multivariate Data Analysis with Reading, 4rd Edition*. Prentice-Hall International Inc: New Jersey.
- Hair, J. F., Hult, G. T. M., & Ringle, C. M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)*.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (3rd ed.). Thousand Oaks, CA: Sage Publications.
- Handayani, & Andini. (2022). Pengaruh Partisipasi Anggaran, Paternalistic Culture dan *Job relevant information* terhadap Kinerja Manejerial dengan Pengendalian Internal sebagai Variabel Moderasi (Studi pada SKPD Kota Makassar). *Jurnal Akuntansi Dan Manajemen*, 2(0125–2671), 175–190.
- Hartono, J. (2018). *Strategi Penelitian Bisnis*. 7(2), 1–18. http://www.joi.isoss.net/PDFs/Vol-7-no-2-2021/03_J_ISOSS_7_2.pdf
- Hartono, J. (2021a). *Kajian Literatur dan Arah Topik Riset ke Depan*.
- Hartono, J. (2021b). Metode Pengumpulan Dan Teknik Analisis Data. *Angewandte Chemie International Edition*, 6(11), 951–952., 1–29.
- Hasibuan, M. (2018). *Manajemen*. Jakarta: PT Bumi aksara.
- Hasibuan, M. (2019). *Manajemen Sumber Daya Manusia Edisi Revisi*. Jakarta: Bumi Aksara.
- Hatta. (2024). *Analisis Data Kuantitatif dengan SmartPLS 4*.
- Helti, H., Aldri, F., Lince, M., & Hendranaldi. (2024). Konsep Desentralisasi Dan Otonomi Daerah Dalam Meningkatkan Kinerja Pemerintahan Desa Di Indonesia. *Jurnal Professional*, 11(2407–2087), 601–608.
- Hendrik, S., Fajar, G. D., & Yuliansyah, Y. (2020). The effect of budgetary participation on managerial performance: internal control and organizational commitments as intervening variables. *Journal of Social, Humanity, and Education (JSHE)*, 1(746-623X), 39–51.
- Henseler, J., Ringle, C., & Sinkovics. (2021). The Use of Partial Least Squares Path Modeling in International Marketing. *Advances in International Marketing*, 20(.), 277–319.
- Heri, S., Irada, S., & Nur, A. Y. (2021). Relationship Between Budget Participation, Job Characteristics, Emotional Intelligence and Work Motivation As Mediator Variables to Strengthening User Power Performance: An Emperical Evidence From Indonesia Government. *Morfai Journal*, 1(2598–2598), 205–209.

- Heriyanto. (2022). Urgensi Penerapan E – Government Dalam Pelayanan Publik. *Musamus Journal Of Public Administration*, 8.
- Hidayat, E., Pramono, T., Fachruddin, I., & Artha, P. F. (2023). Penerapan Prinsip-Prinsip Good Governance Dalam Mewujudkan Kualitas Pelayanan Publik Pada Dinas Perdagangan Kabupaten Kediri. *Jurnal Ilmu Administrasi Negara ASIAN (Asosiasi Ilmuwan Administrasi Negara)*, 11(1), 29–40. <https://doi.org/10.47828/jianaasian.v11i1.139>
- Hosam, A. R., & Fadhlilah. (2023). Impact of budget participation and leadership style on managerial performance with organizational commitment as intervening variable. *Riyadh et al., Cogent Business & Management*, 10(175440), 126–129.
- Hulland, J. (1999). “Use of Partial Least Square (PLS) in Strategic Management Research: A Review of Four Recent.” *Strategic Management Journal*, 2(195).
- Icghar. (2020). Organizational Culture as a Moderator Between Paternalistic Leadership Style and Organizational Commitment: A Case of Banking Sector, Pakistan. *European Journal of Business and Management*, 3. <https://doi.org/10.7176/ejbm/12-1-05>
- Idrianto, Azlina, & Rusl. (2022). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Dengan *Job relevant information* Dan Gaya Kepemimpinan Sebagai Variabel Moderasi (Studi Empiris Seluruh Manajer Rumah Sakit Umum Pemerintah di Provinsi Riau). *Jurnal Online Mahasiswa (JOM) Bidang Ilmu Ekonomi*, 9(156–165), 144–157.
- Idrus, M. (2019). *Metode Penelitian Ilmu Sosial*. Jakarta : PT Gelora Aksara Pratama.
- Iqbal, M. (2018). Analisis Faktor – Faktor Yang Mempengaruhi Kinerja Manajerial (Studi Pada Kecamatan Pemekaran Di Provinsi Jambi). *Jurnal Akuntansi* , 5(1645–7859), 56–57.
- Irawati, & Arsyad. (2021). Pengaruh Partisipasi Anggaran, *Job relevant information*, dan Motivasi Kerja Terhadap Kinerja Manajerial. *Jurnal Ekonomi Dan Bisnis Universitas Brawijaya*, 2(135–316), 275–289.
- Irfan, Muh., Santoso, B., & Effendi, L. (2016). Pengaruh Partisipasi Anggaran terhadap Senjangan Anggaran dengan Asimetri Informasi, Penekanan Anggaran dan Komitmen Organisasional sebagai Variabel Pemoderasi. *Jurnal Akuntansi Dan Investasi*, 17(2), 158–175. <https://doi.org/10.18196/jai.2016.0052.158-175>
- Iriany, D. S., & Sabra, W. T. (2020). The Effect of Budget Participation on Managerial Performance with Organizational Commitment and Motivation as Moderating Variables (Empirical Study at the Local Government Work Unit Office of Ende Regency). *Proceedings of the 3rd International Conference of Banking*,

Accounting, Management and Economics (ICOBAME 2020), 19(1256–2896), 129–136.

Ishak, & Anwar. (2020). Pengaruh Partisipasi Anggaran, *Job relevant information*, dan Budaya Organisasi Terhadap Kinerja Manajerial pada Perusahaan Manufaktur di Kota Makassar. *Jurnal Ilmiah Akuntansi Dan Manajemen*, 2(3365–1654), 171–184.

Jannah, M., & Rahayu, S. (2015). Pengaruh Partisipasi Penganggaran terhadap Kinerja Manajerial SKPD dengan Kejelasan Sasaran Anggaran, Komitmen Tujuan Anggaran, Keadilan Distributif dan Pengendalian Internal sebagai Variabel Moderasi. In *Jurnal Perspektif Pembiayaan dan Pembangunan Daerah* (Vol. 3, Issue 2).

Jannah, M., Habibie, M., Tri Asti Nasution, S., & Bulan Tambunan, S. (2024). Pengaruh Sistem Informasi Akuntansi Manajemen dan Pengendalian Internal Terhadap Kinerja Manajerial pada PT. Perkebunan Nusantara IV (Persero). *Indonesian Research Journal on Education*, 4. <https://irje.org/index.php/irje>

Jannah, M., Habibie, M., Tri Asti Nasution, S., Bulan Tambunan, S., & Ekonomi dan Bisnis, F. (2024). Indonesian Research Journal on Education Pengaruh Sistem Informasi Akuntansi Manajemen dan Pengendalian Internal Terhadap Kinerja Manajerial pada PT. Perkebunan Nusantara IV (Persero). In *Indonesian Research Journal on Education* (Vol. 4). <https://irje.org/index.php/irje>

Jatiningsih, D., Yadiati, W., Sukmadilaga, C., Rosdinia, D., & Avianti, I. (2023). The effect of budget participation on the management performance through management commitment as an intervening variable. *Accounting*, 9(3), 183–190. <https://doi.org/10.5267/j.ac.2023.3.001>

Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Issue 4). Harvard University Press. <http://hupress.harvard.edu/catalog/JENTHF.html>

Joseph F. Hair. (2019). When to use and how to report the results of PLS-SEM. In *Women Entrepreneurs: Building Sustainable Business Models in Digital Spaces, Case Studies, and Experiences*. <https://doi.org/10.1201/9781032725581-7>

Khosyi, M., Aldri, F., & Roberia. (2024). Implementasi Asas-asas Hukum Administrasi Negara dalam Mewujudkan Tata Kelola Pemerintahan yang Baik. *Medan Resource Center*, 1, 107–112.

Koomson, S., Azadda, W. N., Opoku Mensah, A., & Gbadago, F. Y. (2024). Does innovative behaviour intervene between budgetary participation and performance

in the public sector? *International Journal of Innovation Science*.
<https://doi.org/10.1108/IJIS-04-2023-0084>

Laras, D. N., Mirna, I., & Indayani. (2020). The effect of organizational commitment and Cost management knowledge on the relationship between budget participation and managerial performance. *Jurnal Akuntansi Dan Auditing Indonesia*, 7(528–6528), 24–29.

Latifah, L., Anni Aryani, Y., Setiawan, D., & Trianandra Kartasura, S. (2018). Mapping the results of management accounting research in Indonesia. *Jurnal Akuntansi Dan Auditing Indonesia*, 22(2). <https://doi.org/10.20885/jaai.vol22>

Leslie, K. (1992). Budgetary Participation and Managerial Performance: The Impact of Information and Environmental Volatility. *The Accounting Review*, 67(511-526.), 16–17.

Lina. (2013). Pengaruh Partisipasi Penyusunan Anggaran Terhadap Kinerja Manajerial: Kepuasan Kerja Dan *Job relevant information* Sebagai Variabel Intervening. *JURNAL BISNIS DAN AKUNTANSI*, 15(10–9875), 42–43.

Maamari, B. E., & Saheb, A. (2018). How organizational culture and leadership style affect employees' performance of genders. *International Journal of Organizational Analysis*, 26(4), 630–651. <https://doi.org/10.1108/IJOA-04-2017-1151>

Mahmudi. (2021). *Manajemen Keuangan Desa*. Jakarta: Penerbit Erlangga.

Makruf, M. R. (2024). Pengaruh Akuntabilitas, Kejelasan Sasaran dan Desentralisasi terhadap Kinerja Manajerial di Kota Mojokerto. *Studi Ekonomi Dan Kebijakan Publik*, 2(2), 79–88. <https://doi.org/10.35912/sekp.v2i2.2775>

Mangkunegara, & Prabu, A. (2021). *Sistem Manajemen Kinerja*. Jakarta: Remaja Rosdakarya.

Marisa, S. (2024). Pengaruh Sistem Pengendalian Internal Pemerintah, Good Governance, Dan Komitmen Organisasi Terhadap Kinerja Manajerial (Pada Kecamatan Baleendah Kabupaten Bandung). *Jurnal Judicos*, 5(1516–1548), 15–16.

Matsoso, M. L., Nyathi, M., & Nakpodia, F. A. (2021). An assessment of budgeting and budgetary controls among small and medium-sized enterprises: evidence from a developing economy. *Journal of Accounting in Emerging Economies*, 11(4), 552–577. <https://doi.org/10.1108/JAEE-04-2020-0082>

Meyer, J. P., & Herscovitch, L. (2001). *Commitment in the workplace Toward a general model*. www.HRmanagementreview.com

- Milani, K. (2021a). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes: A Field Study". *The Accounting Review*, 50(1585–1695), 274–284.
- Milani, K. (2021b). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes: A Field Study. *The Accounting Review*, 50(274–284), 12–13.
- Mohamed, S. R., & Nek, K. B. Y. (2020). The Effect of Organizational Culture on Knowledge Management and Managerial Performance of Government Department in Dubai. *European Journal of Multidisciplinary Studies*, 5(1).
- Mushtaq, A. (2023b). Budget Participation and Managerial Performance: Bridging the Gap through Budget Goal Clarity. *Advances in Social Sciences Research Journal*, 10(109.15539.), 79–80.
- Mushtaq. (2023a). Enhancing managerial performance through budget participation: Insights from a two-stage A PLS-SEM and artificial neural network approach (ANN). *Journal of Open Innovation: Technology, Market, and Complexity*, 9(100161), 3–4.
- Narimawati. (2022). *Ragam Analisa dalam Metode Penelitian*. Yogyakarta: Andi.
- Nasution, L., & Ichsan, R. N. (2022). Pengaruh Anggaran Terhadap Kinerja Manajerial pada PT. Duta Marga Lestarindo. *Journal of Education, Humaniora and Social Sciences (JEHSS)*, 4(3), 1274–1280. <https://doi.org/10.34007/jehss.v4i3.628>
- Öge, E., Çetin, M., & Top, S. (2018). The effects of paternalistic leadership on workplace loneliness, work family conflict and work engagement among air traffic controllers in Turkey. *Journal of Air Transport Management*, 66, 25–35. <https://doi.org/10.1016/j.jairtraman.2017.10.003>
- Parker, & Ky. (2020). The impact of budgetary participation on managerial performance: The roles of procedural fairness, organizational commitment, and trust. *Journal of Accounting & Organizational Change*, 16(421–442), 159–159.
- Paulus, S. Y., Haizam, M. S., & Tiara, N. (2018). The Effect of Management Control System and Leadership Style on Managerial Performance (An Empirical Studies on SOE Company in Bandung). *International Journal of Engineering & Technology*, 7(274–276), 74–79.
- Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008. (2008). *Sistem Pengendalian Intern Pemerintah*.
- Prayitno. (2019). *Paham Analisa Data Statistik dengan SPSS*. Yogyakarta: Mediakom.
- Purba, D., Suprasto, & Gede. (2018). Effect of Characteristics of Budget Objectives on Performance of Regional Government Apparatus with Organizational Commitment

- and Role of Internal Supervisor Units as Moderating Variables (Case Study at Badung Mangusada District Regional General Hospital). *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 2(2307–4531), 212–229.
- Reva Arsyilia, & Anwar Hariyono. (2023). Incentives dan Non Financial Performace Terhadap Kinerja Manajerial Dengan Komitmen Organisasional sebagai Variabel Moderasi. *Jurnal Riset Ekonomi Dan Akuntansi*, 2(1), 38–55. <https://doi.org/10.54066/jrea-itb.v2i1.1230>
- Reza, S., Wicipto, S., & Ahmad, A. T. (2024). Analisis Potensi Implementasi Sistem Politik Tanpa Partai di Indonesia dan Dampaknya terhadap Demokrasi dan Tata Kelola Pemerintahan. *Eksekusi: Jurnal Ilmu Hukum Dan Administrasi Negara*, 2(2987–711).
- Rezky, P. S., Muhammad, A., & Asman, D. (2022). The Effect of Budgetary Participation on Managerial Performance with Job-Relevant Information, Motivation, and Organizational Commitment as a Moderating Variable in SKPD Nunukan Regency. *International Journal of Innovative Science and Research Technology*, 7(2456–2165), 17–19.
- Ridwan, M., & Iman, S. (2022). Pengaruh Profitabilitas, Leverage, Operating Capacity dan Corporate Governance terhadap Financial Distress Perusahaan Ritel di BEI Tahun 2011-2017. *Jurnal Akuntansi Dan Manajemen (JAM)*, 2(569–898), 15–16.
- Rika, S. (2024). Pengaruh Desentralisasi Dan Otonomi Daerah Terhadap Kesejahteraan Masyarakat Di Indonesia. *Jurnal Review Pendidikan Dan Pengajaran*, 7(2655–6022).
- Rosyati, D. P. (2023). The Impact Budgetary Participation Toward Managerials Performance And Job Satisfaction : *Job relevant information* (Jri) And Budget Goal Commitment As Intervening Variable. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(1819–1581)
- Saleh, R., Lili Dahliani, & Rifa Rusiva. (2021). Pengaruh Partisipasi Penyusunan Anggaran Dan Budaya Organisasi Terhadap Kinerja Manajerial Pada Pt Perkebunan Nusantara VIII. *Jurnal Bisnis Terapan*, 5(2), 167–184. <https://doi.org/10.24123/jbt.v5i2.4097>
- Salim, M. (2024). Moderating Environmental Uncertainty: Management Accounting Systems and Decentralization on Managerial Performance. *KRISNA: Kumpulan Riset Akuntansi*, 15(2), 220–229. <https://doi.org/10.22225/kr.15.2.2024.220-229>
- Sani, Abdul. (2019). *Manajemen Organisasi*. Jakarta: Bina Aksara.
- Santoso, S. (2018). *Statistika Ekonomi Plus Aplikasi SPSS*. Ponorogo: UNMUH Ponorogo Press.

- Sarmigi, E., Abdallah, Z., & Maryanto. (2021). *Akuntansi Manajemen Dasar-Dasar Pengukuran Kinerja Manajemen*. Sleman: CV Budi Utama.
- Sarwono, J. (2019). *Metode Penelitian Kuantitatif dan Kualitatif*. Yogyakarta: Graha Ilmu.
- Sawitri, M., Purnamawati, I. G. A., & Herawati, N. T. (2015). Pengaruh partisipasi penyusunan anggaran terhadap kinerja manajerial dengan sistem pengendalian internal, akuntabilitas publik, dan *job relevant information* sebagai variabel moderasi. *Jurnal Ilmiah Mahasiswa Akuntansi (JIMAT)*, 3(1), 1–10. <https://doi.org/10.23887/jimat.v3i1.5250>
- Setiabudhi, H., Suwono, Yudi, Setiawan, A., Karim, S., Hardani, P., & Duari, H. (2025). *Analisis Data Kuantitatif dengan SmartPLS 4*. Anggota Ikatan Penerbit Indonesia (IKAPI).
- Sidik, N. S., Niswatin, N., & Yusuf, N. (2022). The Effect of Budget Participation on Managerial Performance with Organizational Commitment and Organizational Culture as Moderating Variables (Empirical Studies at the Economics Faculty, Gorontalo State University). *MEC-J (Management and Economics Journal)*, 6(3), 219–236. <https://doi.org/10.18860/mec-j.v6i3.16218>
- Singh, S. (2020). Pyramid Globe Management Institute: working under a paternalistic leader. *Emerald Emerging Markets Case Studies*, 10(3), 1–22. <https://doi.org/10.1108/EEMCS-01-2020-0021>
- Siswo Nugroho, P., Turmudhi, A., & Yoga Prasetya, A. (2021). Pengaruh Partisipasi Anggaran, dan Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial Dengan Komitmen Organisasi Sebagai Pemediasi (Studi kasus pada Pemerintah Daerah di Jawa Tengah). *Jurnal Reviu Akuntansi Dan Keuangan*, 1(2), 174–185.
- Sofyani, H., Simali, M. F. I. S., Najda, T., & Al-maghrebi, M. S. (2020). The Role of Budgetary Participation and Environmental Uncertainty in Influencing Managerial Performance of Village Government. *Journal of Accounting and Investment*, 21(2). <https://doi.org/10.18196/jai.2102148>
- Soleiman, I., & Wahabthalib, S. B. (2021). The Effect of Budget Participation on Managerial Performance with Organizational Commitment and Motivation as Moderating Variables (Empirical Study at the Local Government Work Unit Office of Ende Regency). *Jurnal Reviu Akuntansi Dan Keuangan*, 5, 15–19.
- Suarmanayasa, I. N. (2023). Budget Participation Improves the Performance of Management of the Provincial Village Credit Institution (LPD) in Bali. *International Journal of Social Science and Business*, 7(1), 25–33. <https://doi.org/10.23887/ijssb.v7i1.59285>
- Subagyo, P. J. (2019). *Metode Penelitian dan Praktek*. Jakarta: Rhineka Cipta, .

- Subramaniam, & Mia. (2019). The impact of budgetary participation on managerial performance: The moderating effects of information asymmetry and organizational commitment. *Journal of Accounting & Organizational Change*, 15(2156–0029), 612–129.
- Sugiyono. (2016). *Metode Penelitian Bisnis*. Bandung: Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Bandung: Alvabeta.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Bandung: Alvabet
- Sugiyono. (2020). *Metode Penelitian Kualitatif*. Bandung: Alfabeta.
- Tambunan, B. H., Sihombing, H. S., & Dolok Saribu, A. (2024). Impact Of Customment Reform And Participation Customs Management And Internal Control On Customs Quality With Conflict Of Decisions And Modernisation Variables (Studi Kasus Pada Pemerintah Daerah Tapanuli Utara) Pengendalian Internal Terhadap Kualitas Anggaran Dengan Konflik Kepentingan Sebagai Variabel Pemoderasi (Studi Kasus Pada Pemerintah Daerah Tapanuli Utara). *Management Studies and Entrepreneurship Journal*, 5(2), 7640–7647.
<http://journal.yrpioku.com/index.php/msej>
- Urbach, N., & Ahleman, F. (2010). Structural equation modeling in information systems research using partial least squares. *Journal of Information Technology Theory and Application*, 11, 5–39.
- Vinicius, C., & Juliana, C. N. (2020). Effects of Budgetary Participation on Managerial Attitudes, Satisfaction, and Managerial Performance. *Revista de Administração Contemporânea Journal of Contemporary Administration*, 24(1982–7849), 124–126.
- Wayan, G. B. (2023). The Role of *Job relevant information* in Enhancing Managerial Performance: A Theoretical Framework. *Journal of Management and Organization*, 25(157–154), 12–13.
- Wilson, & Smith. (2022). The Impact of Budgetary Participation, Paternalistic Culture, and *Job relevant information* on Managerial Performance: A Cross-Cultural Analysis. *Cross-Cultural Management: An International Journal*, 2(1213–1718), 98–112.
- Wiratno, A. (2023). Pengaruh Partisipasi Anggaran, Komitmen Organisasi, Kecukupan Anggaran, dan Job Relevan Information Terhadap Kinerja Manajerial. *Jurnal Reviu Akuntansi Dan Keuangan*, 2(1256-25/1).
- Yona, O., Rasuli, & Ria, N. S. (2020). The Effect of Budget Planning, Budget Implementation, the Competency of Human Resources and Understanding of Regulation on Village Financial Budget Absorption with Organizational

Commitment as Moderating Variable. *IJEBA: International Journal of Economics, Business and Applications*, 5(2477–1236), 2477–1244.

Yuen. (2021). Budgetary participation and managerial performance: The interactive effects of budget emphasis and budgetary slack. *Journal of Applied Accounting Research*, 22(2020–0046), 85–103

Yusuf, M. (2016). *Metode Penelitian (Kuantitatif, Kualitatif dan Penelitian Gabungan)*. Jakarta: Fajar Interpratama Mandiri

