

The Influence of Budget Preparation Participation and Locus of Control on Health Center Managerial Performance

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ABSTRACT

This research endeavors to analyze the impact of Budget Preparation Participation and Locus of Control on the managerial performance of Health Centers in Mamuju Regency, employing SPSS as the analytical tool. The study population consisted of two Health Centers located in Mamuju Regency, with a total of 35 respondents selected via a saturated sampling technique. Primary data were gathered through the distribution of questionnaires. Multiple linear regression analysis was utilized to evaluate the data. The results indicate that Budget Preparation Participation positively affects the managerial performance of Health Centers. Additionally, Locus of Control is found to have a positive influence on managerial performance. When examined concurrently, both Budget Preparation Participation and Locus of Control significantly and positively affect Health Center managerial performance. It is recommended that future studies build upon these findings by incorporating moderating or intervening variables to further enhance understanding.

Keywords: Managerial Performance, Locus of Control, Budget Preparation Participati

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Partisipasi Penyusunan Anggaran dan Locus of Control terhadap kinerja manajerial Puskesmas di Kabupaten Mamuju dengan menggunakan SPSS sebagai alat analisis. Populasi penelitian terdiri dari dua Puskesmas yang berada di Kabupaten Mamuju, dengan jumlah responden sebanyak 35 orang yang dipilih melalui teknik sampling jenuh. Data primer dikumpulkan melalui penyebaran kuesioner. Analisis regresi linier berganda digunakan untuk mengevaluasi data. Hasil penelitian menunjukkan bahwa Partisipasi Penyusunan Anggaran berpengaruh positif terhadap kinerja manajerial Puskesmas. Selain itu, Locus of Control ditemukan memiliki pengaruh positif terhadap kinerja manajerial. Ketika diperiksa secara bersamaan, baik Partisipasi Penyusunan Anggaran dan Locus of Control secara signifikan dan positif mempengaruhi kinerja manajerial Puskesmas. Disarankan agar penelitian selanjutnya dapat mengembangkan temuan ini dengan memasukkan variabel moderasi atau variabel intervening untuk lebih meningkatkan pemahaman.

Kata kunci: Kinerja Manajerial, Locus of Control, Partisipasi Penyusunan Anggaran

INTRODUCTION

The Community Health Center (PUSKESMAS) serves as a public health institution that manages community health initiatives and primary individual health services, with an emphasis on promotive and preventive strategies aimed at achieving the highest possible level of public health within its designated operational area. The Community Health Center or commonly called Puskesmas was formed in 1986 when the National Health Working Meeting (RAKERKESNAS) I was held in Jakarta, where the meeting discussed efforts to organize the health service system in Indonesia, because at that time the First Level Health Facilities (FKTP) at that time were felt to still not meet what was desired and from activities such as BKIA, BP, P4M (Prevention, Eradication, Eradication of Infectious Diseases) and some were still running alone and not interconnected. Through this Rakerkesnas, a discourse arose to unite all First Level Health Facilities (FKTP) into an organization that was trusted.

The Community Health Center functions as a regional government entity whose legitimacy is derived from the community it serves. Consequently, the trust bestowed upon government officials by the community necessitates a corresponding commitment to high performance, ensuring that service delivery is both effective and responsive to the needs of the community. According to Sinaga, et al (2020) said that Performance refers to the actual behavior exhibited by an individual as a measure of work achievement aligned with their designated role within the organization. Performance constitutes a synthesis of three critical factors: the employee's capability and interest, the aptitude and willingness to delegate tasks, as well as the role and motivational level of the worker. Assessing organizational performance is essential for both evaluation and strategic planning. Various information types are utilized in control processes to ensure that tasks are performed effectively and efficiently. Thus, performance measurement encompasses not only financial data but also non-financial indicators.

Public Sector Performance is largely influenced by the performance of the apparatus or managerial performance. According to Marthin and Saebani (2022), Managerial performance refers to the effectiveness of individuals in carrying out managerial functions. This personal performance encompasses eight dimensions: planning, investment, coordination, evaluation, supervision, staffing, negotiation, and representation. The performance of managers can be evaluated based on the efficiency with which the budget is implemented to achieve the targeted budget goals as outlined in the established budget plan. The budget is an effective tool for controlling and assessing performance. In order for organizational performance assessments to be carried out objectively, there needs to be performance indicators as a benchmark for achieving the established program, ideal work indicators must be related to cost efficiency and service quality.

According to Firana and Abbas (2020), Budget Participation is the extent to which the budget is influenced by the involvement of managers, the reasons for managers when the budget is processed, the desire to provide budget participation to managers without being asked, the extent to which managers have influence in the final budget. Rizandi (2015) states Budget participation refers to the organizational process that involves managers in setting budgetary objectives for which they hold accountability. Budget Participation can provide work motivation to individuals involved in it. Managers in a company are motivated towards the expected performance in order to meet company goals, so it is said that Budget Participation is focuses on efforts to increase manager motivation in order to achieve company goals, where the budget is the main key in running managerial activities.

In addition to Budgeting Participation, Locus of Control can also improve Managerial Performance. According to Lukmantyo (2022) Locus of Control is a belief about whether the results of our actions depend on what we do (internal Locus of control) or on events beyond our personal control (external Locus of control). Locus of control indicates the degree to which individuals believe behavior can influence what happens to them (Subroto, 2017). Locus of

Control describes the belief that individuals can influence events related to life. So a good Locus of Control will also affect Managerial Performance to be good. Locus of Control also has implications for officials to prepare budgets according to the targets that government agencies want to achieve. Officials will have the dedication to influence the future appropriately.

In connection with the optimization of Managerial Performance on January 1, 2019, all Health Centers in Mamuju Regency simultaneously implemented the Public Service Agency Financial Management Pattern (PPK-BLUD) with a gradual status because the value obtained was below 69-79% compared to other areas outside Mamuju Regency. This makes the Mamuju Regency Health Center still below the Health Center in Majene Regency and Polewali Mandar Health Center. One of the things that caused the Mamuju Regency Health Center to be ranked third below the Majene Regency and Polewali Mandar Regency Health Centers is the achievement of SPM (Minimum Service Standards) in the health screening indicator for Pregnant Women, Infants and Toddlers.

RESEARCH METHODS

This study employs a quantitative research methodology conducted at Health Centers in Mamuju Regency, West Sulawesi Province. Primary data were collected through the distribution of questionnaires to respondents, addressing three research variables: budget preparation participation and locus of control as independent variables, and managerial performance as the dependent variable. The questionnaire consists of items designed to capture these constructs. The sample size was determined using a saturated sampling technique, encompassing a total of 35 respondents. Data analysis was performed using the SPSS software, involving several statistical tests. These include validity and reliability tests to ensure the soundness of the data, classical assumption tests such as normality, multicollinearity, and heteroscedasticity assessments, as well as multiple regression analyses. The regression analyses comprised partial (t-tests), simultaneous (F-tests), and coefficient of determination (R^2) evaluations.

RESULTS

The table below presents the results of the multiple linear regression analysis conducted using the SPSS software in this study.

Table 1. Results Of Multiple Linear Regression Analysis

Model	Unstandardized Coefficient		Standardized Coefficient	T	Sig
	B	Std Error	Beta		
(Constant)	-5.612	4.331		-1.296	.204
Budget Preparation Participation	.842	.108	.730	7.770	.000
Locus of Control	.560	.169	.331	3.314	.002
a. Dependent Variable : Managerial Performance					

Source: Data processing results, 2024

Based on the data presented in the above table, the following regression equation can be formulated:

$$Y = a + 0,730X_1 + 0,331X_2 + e$$

1. The regression coefficient value of the Budget Participation variable is positive, so it can be concluded that there is a relationship between Budget Participation and Managerial Performance.

2. the positive value of the regression coefficient for the Locus of Control variable indicates a relationship between Locus of Control and Managerial Performance.

DISCUSSION

1. The Influence of Budget Participation on Managerial Performance

Based on the results of table 1, the t count of the Budget Preparation Participation variable is greater than the critical value of the t-distribution table $7,770 > 1.692$ with a level of significance is less than 0.05. This indicates that participation in Budget Preparation exerts a significant positive impact on Managerial Performance of Health Centers in Mamuju Regency. Hypothesis 1 is accepted. Budget Preparation Participation is a person's participation in preparing and deciding the budget together. If Budget Preparation Participation is applied to Health Centers in Mamuju Regency, it means that the success or failure of the staff in implementing the budget is a direct reflection of the success and failure of the managerial in carrying out the duties and responsibilities they carry. The findings of this study align with the research conducted by Syahadat et al. (2024), which asserts that participation in Budget Preparation has a significant positive effect on Managerial Performance.

2. The Influence of Locus of Control on Managerial Performance

Based on the results of table 1, the tcount of the Locus of Control variable (X2) is greater than the ttable value ($3.314 > 1.692$) with a level of significance is less than 0.05. The results of this test indicate that locus of control has a significant positive effect on the managerial performance of health centers in Mamuju Regency. Hypothesis 2 is accepted. Self-control can be measured from how employees or employees can be more active in seeking information and taking many initiatives, prefer challenges to advance, have more confidence in effort, ability and willingness to achieve success in work. One example that occurred in one of the health institutions or Health Centers in Mamuju Regency was when one of the Health Center employees could not come to work, then the other employees took the initiative to replace his job and were willing to take risks. If individuals tend to have an internal Locus Of Control, the individual is confident in his ability to control events that affect his life, then this condition will make the individual more likely to maximize performance. This is corroborated by the research conducted by Taufik Hidayat (2015), which found that Locus of Control has a direct, positive, and significant impact on Managerial Performance.

3. The Influence of Budget Preparation Participation and Locus of Control on Managerial Performance

The results of the simultaneous test showed that Budget Preparation Participation and Locus Of Control together exerted a positive and statistically significant influence on Managerial Performance. of Health Centers in Mamuju Regency. By obtaining Fcount greater than Ftable, which is $(43.555) > (3.316)$ with a significance of $0.000 < 0.05$. Hypothesis 3 is accepted. Budget Preparation Participation and Locus Of Control are important elements and have a great influence on the implementation of Managerial Performance in Health Centers, both of which are closely related. The implementation of Budget Preparation Participation and Locus Of Control that is good will increase trust and responsibility as well as the opportunity to add value to the Managerial Performance of Health Centers. The existence of the Budget Preparation Participation variable shows that Budget Preparation that is well managed by managers and employees will be able to improve the Managerial Performance of Health Centers which were previously good will become even better. This is supported by the measurement of Budget Preparation Participation and Locus Of Control on the Managerial Performance of this Health Center which is getting better will affect the performance measurement in this study. Overall, these two dependent variables contribute

positively to enhancing both Managerial and Employee Performance within health institutions, particularly at Health Centers in Mamuju Regency. The findings of this study correspond with the research conducted by Suryana and Tintara (2013) on the effects of Budget Preparation Participation, Locus of Control, and Public Accountability on Managerial Performance in OPDs in Madiun City. Their study revealed that the variables of Budget Preparation Participation, Locus of Control, and Public Accountability significantly influence Managerial Performance in OPDs in Madiun City.

CONCLUSION

The results of the research conducted at the Health Center in Mamuju Regency, focusing on the Influence of Budget Preparation Participation and Locus of Control on Managerial Performance, indicate that the Budget Preparation Participation variable exerts a positive and significant impact on the Managerial Performance of the Health Center. This suggests that increased involvement in budget preparation is positively correlated with higher Managerial Performance—meaning that greater participation enhances performance outcomes. Additionally, the Locus of Control variable also has a positive and significant effect on the Health Center's Managerial Performance, signifying that higher levels of Locus of Control are associated with improved managerial effectiveness, and conversely. Moreover, when considered simultaneously, Budget Preparation Participation and Locus of Control together have a significant positive influence on the Managerial Performance of the Health Center.

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