



The Effect Of Psychological Capital, Budget Participation, On Procedural Justice That Impact On Managerial Performance

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Abstract: The results of regression testing show that Psychological Capital, Budget Participation and Procedural Justice has a calculated F value of 219.239 > F table 2.68 with a significance value of 0.000 < 0.05. The results of this study indicate that Psychological Capital, Budget Participation and Procedural Justice have a simultaneous effect on Managerial Performance. The results of regression testing show that procedural justice has a value of t count of 10.237 > t table of 1.661 with a significant value of 0.000 < 0.05. The results of this study indicate that procedural justice has a significant effect on managerial performance.

Keywords: Psychological capital, budget participation, procedural justice, managerial performance.

INTRODUCTION

Budget participation is an important activity in an organization. In the modern era, like now, the budget can be used as a guideline for carrying out organizational activities in order to achieve goals. Budget is an effective tool for planning and controlling the activities of an organization. However, the good or bad process of a budget will have an impact on performance in an organization. As a public sector organization, local governments are required to have performance that is oriented to the interests of the community and encourage the government to always be responsive to its environment, by trying to provide the best service in a transparent and quality manner as well as having a good division of tasks within the government. Public sector performance is largely influenced by apparatus or managerial performance.

Performance is a work result that is achieved by someone in carrying out the tasks assigned to him based on skills, experience, sincerity and time. In this study, performance will be associated with the concept of performance management based on management functions which include planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and delegation. Mattola (2011).

Many factors can influence SKPD managerial performance, including the accuracy of budget preparation schedules, clarity of budget targets, internal control, leadership style and decentralized structure Mulyadi (2001). One of the factors is that budgetary participation can affect performance. Kenis (1979) explains that the budget is a management tool in controlling, coordinating, communicating, evaluating performance and motivation. In order

for budget execution to run effectively, budget preparation and implementation must pay attention to five dimensions of budgetary goal characteristics, namely: budgetary participation, budget goal clarity, budgetary feedback, budgetary evaluation, budget goal difficulty.

Budgets also help with communication and coordination. Budgets formally communicate organizational plans to each employee. So, all employees can realize their role in achieving these goals. Since the budgets for the various areas and activities of the organization must work together to achieve the goals of the organization, coordination is recommended. Managers can see the needs of other areas and are encouraged to subordinate their personal interests to the interests of the organization. The role of communication and coordination becomes increasingly important as the size of the organization increases. Planning is only half the battle. Once a plan has been created, the plan must be implemented and managers and workers must monitor its implementation to ensure the plan is working as intended. Managerial activities to monitor the implementation of plans and take corrective actions as needed are referred to as controls (Hansen and Mowen, 2006).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Human Resource Management (MSDM)

Human Resource Management is a science and art that regulates the relationship and role of the workforce so that it is effective and efficient in helping the company achieve its goals. Management that regulates the human element is often called personnel management or personnel management which is applied to a company to achieve the desired goals. According to Hasibuan (2016: 10) argues that human resource management is the science and art of managing relationships and the role of the workforce so that it is effective and efficient in helping the realization of company, employee and community goals. Ardana (2014: 5) argues that human resource management is a process of humanely empowering humans as workers, so that all their physical and psychological potentials function optimally to achieve goals. Thus it can be concluded that human resource management is a process consisting of: Recruitment, Selection of human resources, Development of human resources, Maintenance of human resources, and Use of human resources.

Managerial Performance

According to Sastrohadiwiryono (2002) managerial performance can be interpreted as the performance of managers in activities which include planning, investigation, coordination, evaluation, supervision, staffing, and representation/representatives in their organizational environment. Managerial performance is a description of a manager regarding the level of achievement of the implementation of an activity or program, policies in realizing goals, mission objectives, and organizational vision contained in the strategic planning of an organization. (Mardiasmo, 2006)..

Budgetary Participation

According to Sumarno (2000) budget participation is the level of individual involvement and influence in budgeting. Meanwhile, Bonardi and Rangga (2006) state that budget participation is a process in which budgetary subordinates/executors are given the opportunity to be involved and have influence in the budgeting process. The opportunity given is believed to increase control and a sense of involvement among subordinates/budget implementers.

Psychological Capital

Psychological capital is an approach that is characterized by dimensions that can optimize the potential of individuals which can ultimately improve the performance of Osigweh (1998) in Maf'ulah (2012). According to Luthans et al. (2007) psychological capital is a state of positive individual psychological development, which consists of:

1. Self-Efficacy. According to Maf'ulah (2012) there are four ways to develop self-efficacy, namely: 1) Mastery Experience, when success is achieved it will increase a person's self-efficacy, while failure will decrease self-efficacy; 2) Various Experiences, experiences of success of other people who have similarities with individuals. While working on a particular task, it will usually increase one's self-efficacy in doing the same task. Self-efficacy is obtained through social models that occur in a person to do modeling. However, the Self-Efficacy obtained will have no effect if the observed model is not similar or different from the model; 3) Social Persuasion, An individual who doesn't look at human weaknesses, an individual who always says you can do it and not the other way around; and 4) Emotional Psychological and Emotional States, the anxiety and stress that occurs in a person when doing a task is often interpreted as a failure. In general, someone will expect success in conditions that are not colored by tension and do not feel any complaints or other somatic disturbances
2. Hope. Hope is a person who has high expectations, highly motivated to achieve his goals, has energy and a strong desire and high determination to fulfill his expectations (Rego et al., 2010). Hope means forming, creating and knitting a path that we can make hope and can hold tightly as a clear direction.. Although there are conceptual similarities between Hope and self-efficacy, self-efficacy is a person's belief / ability to do a task, while Hope is motivation a person to put in effort and plan a path to success (Luthans et al., 2008; Avey et al., 2009).
3. Optimism. Luthans et al., (2007) defines optimism as a model of thinking in which individuals attribute positive events to themselves, are permanent, and the causes are pervasive, and on the other hand interpret negative events to external aspects, are temporary or temporary, and are factors caused by certain situations.
4. Resilient. Resilience is a psychological capacity of a person who is positive, by avoiding unkindness, uncertainty, conflict, failure, so as to create positive change, progress and increased responsibility Luthans and Jensen (2002).

Procedural Justice

According to Lau and Lim (2002) defines procedural justice as the perceived fairness in order to determine the amount of employee compensation received. It includes perception Employees of equity process all aspects of the organization that are used by their superiors to evaluate their performance, as a means to communicate performance feedback and to determine rewards for them such as promotions or salary increases.

METHODS

The research method used in this study is the associative-quantitative statistical method, which emphasizes the analysis of numerical data (numbers) processed by statistical methods, while the form of the hypothesis formulation uses descriptive hypothesis formulation. The descriptive hypothesis is an assumption about the value of an independent variable and does not make comparisons or relationships, Sugiyono (2016: 86).

Validity test

Validity test is used to determine whether the research instrument used meets the requirements in terms of validity or validity. According to the opinion expressed by Sugiyono (2016: 121), "validity is the level of reliability and validity of the measuring instrument used". The instrument is said to be valid, meaning that the measuring instrument used to obtain data is valid or can be used to measure what should be measured.

Reliability Test

After determining the validity of the research instrument, the next step is to measure the reliability of the data from the research instrument. Reliability is a measuring tool for measuring a questionnaire which is an indicator of a variable or construct. This reliability test is used to test the consistency of data within a certain period of time, namely to find out how far the measurements used can be trusted or relied on. These variables are said to have a

Cronbach alpha value greater than 0.70, which means that the instrument can be used as a reliable data collector, that is, the results of measurements are relatively coefficient if repeated measurements are made. This reliability test aims to see consistency (Ghozali, 2013:48).

Normality Test

The normality test is used to test whether in a regression model, the independent variables and the dependent variable have a normal data distribution distribution or not, in the opinion expressed by Ghozali (2016: 73), a good regression model is normally distributed or close to normal.

Multicollinearity Test

According to the opinion expressed by Imam Gozali (2016: 105), the multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not find a correlation between the independent variables. If the independent variables are correlated, then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation values among independent variables are equal to zero.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in a regression model there is an unequal variance of the residuals, from one observation to another. If the variance of the residuals from one observation to another remains, then it is called homoscedasticity and if the variances are different, it is called heteroscedasticity. To detect whether there is heteroscedasticity, the Scatterplot graphical method can be used which is generated from the output of the SPSS program version 26, if the figure shows that the points are spread randomly and are spread both above and below the number 0 on the Y axis, then this can be concluded not there is heteroscedasticity in the regression test model, Ghozali (2016: 150).

Partial Test

The t test aims to determine the effect of the independent variables on the dependent variable partially. To find out whether there is a significant influence from each independent variable, namely: career development, occupational safety and health, compensation for one dependent variable, namely job satisfaction on employee performance, the significant value of t is compared to the degree of confidence. The significance level chosen in this study was 0.05 or (5%), meaning that it is most likely that the results of the conclusion have a probability of 95% or an error tolerance of 5%. The relationship between the independent variables and the dependent variable will be tested with the t test (testing the significance of the product moment correlation), namely by comparing ttable with tcount.

F Test (Sultaneous Test)

The F test was carried out with the aim of testing all independent variables, namely: career development, occupational safety and health and compensation on one dependent variable, namely job satisfaction. Independently with a significance of 0.05, it can be concluded (Ghozali, 2013:98).

Determination Coefficient Test

The coefficient of determination aims to measure how far the ability of the model can explain the variation in the dependent variable. In testing the first hypothesis the coefficient of determination is seen from the value (Adjusted R²) to find out how far the independent variables are. The coefficient of determination is an analysis to find out how much (percent) the independent variable contributes to the dependent variable.

RESULT AND DISCUSSION

Partial Psychological Capital t Test on Procedural Justice

Based on the data partial test, the variable Psychological Capital for Procedural Justice shows that the value of t count < t table (0.516 < 1.661) with a significance value of 0.607 > 0.05, it can be concluded that Psychological Capital has no effect on Procedural Justice.



Partial t test of budgetary participation on procedural justice

Based on the partial test, the Budgetary Participation variable on Procedural Justice shows the value of t count > t table (11,633 > 1,668) with a significance value of 0,000 <0.05, it can be concluded that Budgetary Participation has a positive and significant effect on Procedural Justice.

Partial Psychological Capital t Test on Managerial Performance

Based on the partial test, the variable Psychological Capital on Managerial Performance shows that the value of t count > t table $|-4,029 > 1,661|$ with a significance value of 0.000 <0.05, then H1 is accepted and Ho is rejected, which means that Psychological Capital can be concluded to have a negative and significant effect on Managerial Policy.

Budget Participation t Test on Managerial Performance

Based on the partial test, the variable Budget Participation on Managerial Performance shows the results of the t count > t table (8.371 > 1.661) with a significance value of 0.000 <0.05, so Budget Participation can be concluded to have a positive and significant effect on Managerial Performance.

Partial procedural justice t test on managerial performance

Based on the partial test, the variable Managerial Performance on Procedural Justice shows the results of the t count > t table (10,237 > 1,661) with a significance value of 0.000 <0.05, it can be concluded that Procedural Justice has a positive and significant effect on Managerial Performance.

Psychological capital F test, Budget Participation on Procedural Justice simultaneously

Based on the Anova test, it can be seen that the calculated F value is 219,239 > F table 2.68 and the significance value (F-statistic) is 0.000 <0.05, so it can be concluded that the regression coefficients of Psychological Capital, Budget Participation simultaneously affect the dependent variable Procedural Justice.

Coefficient of Determination (R2) Psychological capital, Budget Participation on Procedural Justice

The coefficient of determination test (R2) is a test conducted to measure how far the model's ability to explain the variation of the dependent variable. The higher the coefficient of determination (R2) the higher the ability of the independent variables to explain the dependent variable. The value of the coefficient of determination is between zero and one. A small R2 value means that the ability of the independent variables to explain the dependent variable is very limited. However, if the R2 value is close to one, it means that the independent variable can provide all the information needed to predict the variation in the dependent variable (Gozali, 2016). The following are the results of the coefficient of determination test on the research data using SPSS 2.5 which are shown in table 4.16 as follows:

Table 1. Determination Test

Model	R	R Square	Adjusted Square	R std. Error of the Estimate	Durbin-Watson
1	.751a	.563	.556	2,486	1948

Source: Research data, 2022

R2 reflects the large proportion of variation in the dependent variable Y which can be explained using the independent variable X showing an R-squared value of 0.563 which means that the variable Y (Procedural Justice) can be explained by the regression model of 56.3% and the remaining 43.7% is explained by other factors outside the model used .

CONCLUSION

Based on the t test Psychological Capital has a t value of 0.516 < t table 1.661 with a significance value of 0.607 > 0.05. this shows that H1 is rejected so that H0 is accepted. The

results of this study indicate that Psychological Capital has no significant effect on Procedural Justice.

Based on the Budget Participation t test, it has a calculated t value of 11,633 > t table 1,661 with a significance value of 0,000 <0.05. this shows that H2 is supported so that hypothesis 2 is accepted. The results of this study indicate that budgetary participation has a significant effect on procedural justice.

Based on the F test, Psychological Capital and Budget Participation have a simultaneous effect on Procedural Justice. The results of the F statistical test show that the calculated F value is 219,239 > F table 2.68 with a significance value of 0.000 <0.05. this shows that H3 is supported so that hypothesis 3 is accepted. The results of this study show that Psychological Capital and Budgetary Participation have a simultaneous effect on Procedural Justice.

Based on the Psychological Capital F test, it has a t-count value of -4.029 > t-table 1.661 with a significance value of 0.000 <0.05. this shows that H4 is supported so that hypothesis 4 is accepted. The results of this study indicate that Psychological Capital has a significant effect on Managerial Policy.

Based on the t-test Psychological Capital has a t-count value of -4.029 > t-table 1.661 with a significance value of 0.000 <0.05. this shows that H4 is supported so that hypothesis 4 is accepted. The results of this study indicate that Psychological Capital has a significant effect on Managerial Policy.

Based on the Psychological Capital F test, Budgetary Participation and Procedural Justice has a calculated F value of 219,239 > F table 2.68 with a significance value of 0.000 <0.05. this shows that H6 is supported so that hypothesis 6 is accepted. The results of this study indicate that Psychological Capital, Budgetary Participation and Procedural Justice have a simultaneous effect on Managerial Performance.

Based on the procedural justice t test, it has a t count value of 10,237 > t table 1,661 with a significance value of 0,000 <0.05. this shows that H7 is supported so that hypothesis 7 is accepted. The results of this study indicate that procedural justice has a significant effect on managerial performance.

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