



Budgetary Participation and Managerial Performance: The Moderating Roles of Organizational Commitment and Motivation (Evidence from Sambas Regency Government Offices)

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Abstract

Background: In public organizations, budgeting is expected to reinforce transparent, accountable, and performance-oriented governance. However, previous empirical findings remain inconclusive regarding whether employee participation in budget preparation is associated with stronger managerial performance.

Objective: This study assesses the relationship between budgetary participation and managerial performance and examines whether organizational commitment and motivation moderate that relationship among employees of government agencies in Sambas Regency.

Methods: The study employed an explanatory cross-sectional survey and included all 205 employees in the defined population through total sampling. Data collected through questionnaires, with documentation and observation serving as supporting data sources, were analyzed using Moderated Regression Analysis (MRA) in IBM SPSS Statistics 27 following validity, reliability, and classical assumption tests.

Results: Budgetary participation was not significantly associated with managerial performance ($p = 0.884$). Organizational commitment was a significant predictor ($p = 0.001$), whereas motivation was not significant as a direct predictor ($p = 0.093$). The Budgetary Participation $\times$ Organizational Commitment interaction was not significant ($p = 0.157$), whereas the Budgetary Participation $\times$ Motivation interaction was significant at $p = 0.050$. The regression model explained 58.8% of the variance in managerial performance.

Conclusion: The findings suggest that budgetary participation, when considered alone, does not sufficiently explain managerial performance because its contribution depends on behavioral and organizational circumstances. Motivation strengthens the relationship between budgetary participation and managerial performance, whereas organizational commitment contributes directly to managerial performance without significantly moderating the effect of budgetary participation.

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INTRODUCTION

Public organizations are increasingly required to demonstrate transparent budgeting, sound financial accountability, and measurable improvements in public service delivery. Under these conditions, a budget is more than a routine mechanism for distributing resources; it serves as a governance instrument that translates policy priorities into operational responsibilities and establishes managerial accountability (Ningsih et al., 2026; Wijaya & Saputra, 2024). Managerial performance is therefore important because it reflects managers' ability to plan, coordinate, direct,

and control public resources while remaining accountable for service outcomes.

Budgetary participation is commonly viewed as one factor associated with managerial performance. In addition to supporting planning and control, the budget provides a benchmark for assessing organizational performance and sustaining efficiency, accountability, and consistency in the pursuit of strategic objectives (Zalsabillah et al., 2026). Involving managers in budget preparation may improve the quality of the budgeting process by increasing ownership, encouraging openness, and facilitating decisions that are more realistic and accountable (Murtin & Rahmawati, 2023; Pratama & Kurnia, 2018).

Empirical findings concerning budgetary participation and managerial performance remain divergent. Nazaruddin and Setyawan (2012) and Pranowo (2024) identified no direct effect, whereas Hidayah & Fauziah (2010) and Murtin & Rahmawati (2023) reported a significant positive relationship. Such differences may arise from variations in organizational sector, respondent authority, clarity of budget targets, organizational culture, decentralization, and the behavioral context in which participation occurs. Previous studies also differ in treating organizational commitment and motivation as direct determinants, intervening variables, or moderators. Consequently, the issue is not merely whether budgetary participation affects performance, but rather the organizational conditions under which such participation becomes consequential.

Organizational commitment and motivation provide two possible explanations for these differing results. Organizational commitment concerns the extent to which employees identify with organizational objectives and assume responsibility for implementing agreed-upon budgets (Gasperz et al., 2024), whereas motivation refers to the psychological drive that encourages employees to pursue organizational targets (Giusti et al., 2018; Murtin & Rahmawati, 2023). Even so, prior evidence has not consistently confirmed either construct as a moderator of the budgetary participation–managerial performance relationship (Hidayah & Fauziah, 2010; Nurwulan & Indriani, 2023). This lack of consistency constitutes an empirical gap that justifies further investigation.

The research was conducted within government agencies in Sambas Regency, where managers and employees from different organizational units jointly reconcile program priorities, performance targets, and accountability requirements during the budgeting process. Participation in this setting may remain procedural when employee involvement is not accompanied by adequate motivation to translate budget agreements into managerial action. Accordingly, organizational commitment and motivation are specified as moderators in the moderated regression analysis (MRA) model. The study contributes by examining whether these two behavioral conditions modify the relationship between budgetary participation and managerial performance in a local government context rather than assuming that participation is always beneficial. The design therefore examines contingency-based limitations of participatory budgeting and provides practical evidence for determining whether local governments should emphasize participation, strengthen organizational commitment, enhance motivational mechanisms, or adopt a combination of these approaches.

METHOD

This research adopted an explanatory cross-sectional survey involving a population of 205 employees from Sambas Regency government agencies in West Kalimantan. Total sampling was applied, so every individual in the defined population was invited to participate. Primary data were obtained through questionnaires measuring budgetary participation, organizational commitment, motivation, and managerial performance, while documentation and observation were used to support contextual verification. Prior to hypothesis testing, item validity was examined using Pearson product-moment correlations, and instrument reliability was assessed using Cronbach's alpha. Moderated Regression Analysis (MRA) was subsequently performed using IBM SPSS Statistics 27 to estimate the direct relationships among the study variables and the interaction terms Budgetary Participation × Organizational Commitment and Budgetary Participation × Motivation. Both organizational commitment and motivation were therefore evaluated within a consistent moderating framework. Normality, heteroscedasticity, and multicollinearity were assessed before the MRA coefficients were interpreted.

RESULTS AND DISCUSSION

Results

Research Instrument Testing

Measurement quality was assessed through separate validity and reliability procedures. Item validity was tested using the Product Moment correlation by comparing each calculated *r* value with the applicable *r*-table criterion. The internal consistency of the measures for budget participation, managerial performance, organizational commitment, and motivation was then evaluated using Cronbach's alpha.

Validity Test

The validity assessment examined whether the questionnaire items adequately represented the constructs they were intended to measure, namely budget participation, managerial performance, organizational commitment, and motivation. For each item, the Product Moment correlation coefficient was compared with the corresponding *r*-table value to determine whether the item met the requirements for inclusion in subsequent analysis.

Table 1

Calculation Results of the Validity Test for Budget Participation

No Item	r-count	r-table	Information
X.1	0,496	0,138	Valid
X.2	0,710	0,138	Valid
X.3	0,779	0,138	Valid
X.4	0,615	0,138	Valid
X.5	0,627	0,138	Valid
X.6	0,786	0,138	Valid
X.7	0,709	0,138	Valid
X.8	0,699	0,138	Valid
X.9	0,476	0,138	Valid
X.10	0,649	0,138	Valid
X.11	0,542	0,138	Valid
X.12	0,635	0,138	Valid
X.13	0,704	0,138	Valid
X.14	0,681	0,138	Valid
X.15	0,638	0,138	Valid

Source: Processed Data (2026)

Table 1 indicates that every item measuring budget participation produced an *r*-count value above the *r*-table criterion of 0.138. Consequently, all budget-participation items satisfied the validity criterion and were retained for analysis.

Table 2

Results of the Validity Test for Managerial Performance

No Item	r-count	r-table	Information
X.1	0,759	0,138	Valid
X.2	0,793	0,138	Valid
X.3	0,829	0,138	Valid
X.4	0,792	0,138	Valid
X.5	0,791	0,138	Valid
X.6	0,778	0,138	Valid
X.7	0,802	0,138	Valid
X.8	0,689	0,138	Valid
X.9	0,758	0,138	Valid
X.10	0,831	0,138	Valid
X.11	0,683	0,138	Valid
X.12	0,865	0,138	Valid

No Item	r-count	r-table	Information
X.13	0,827	0,138	Valid
X.14	0,740	0,138	Valid
X.15	0,661	0,138	Valid
X.16	0,795	0,138	Valid
X.17	0,546	0,138	Valid
X.18	0,810	0,138	Valid

Source: Processed Data (2026)

As shown in Table 2, each item measuring managerial performance produced an r-count value greater than the r-table value of 0.138. Therefore, all items met the required validity standard and remained eligible for analysis.

Table 3

Calculation Results of the Organizational Commitment Validity Test

No Item	r-count	r-table	Information
X.1	0,766	0,138	Valid
X.2	0,838	0,138	Valid
X.3	0,819	0,138	Valid
X.4	0,835	0,138	Valid
X.5	0,870	0,138	Valid
X.6	0,840	0,138	Valid
X.7	0,884	0,138	Valid
X.8	0,882	0,138	Valid
X.9	0,717	0,138	Valid
X.10	0,900	0,138	Valid
X.11	0,904	0,138	Valid
X.12	0,792	0,138	Valid
X.13	0,818	0,138	Valid
X.14	0,882	0,138	Valid
X.15	0,813	0,138	Valid

Source: Processed Data (2026)

The results summarized in Table 3 show that every organizational-commitment item had an r-count value exceeding the r-table criterion of 0.138. On this basis, all items were considered valid and retained for further statistical analysis.

Table 4

Results of the Motivation Validity Test Calculation

No Item	r-count	r-table	Information
X.1	0,734	0,138	Valid
X.2	0,700	0,138	Valid
X.3	0,588	0,138	Valid
X.4	0,682	0,138	Valid
X.5	0,593	0,138	Valid
X.6	0,601	0,138	Valid
X.7	0,694	0,138	Valid
X.8	0,573	0,138	Valid
X.9	0,677	0,138	Valid
X.10	0,622	0,138	Valid
X.11	0,554	0,138	Valid
X.12	0,719	0,138	Valid

No Item	r-count	r-table	Information
X.13	0,662	0,138	Valid
X.14	0,746	0,138	Valid
X.15	0,654	0,138	Valid
X.16	0,702	0,138	Valid
X.17	0,601	0,138	Valid
X.18	0,681	0,138	Valid

Source: Processed Data (2026)

Table 4 shows that all motivation items recorded r-count values above the r-table criterion of 0.138. Accordingly, the full set of motivation items met the validity requirement and was retained for analysis.

Reliability Test

Reliability testing was undertaken to determine whether the instruments generated stable and internally consistent measurements of budget participation, managerial performance, organizational commitment, and motivation. Cronbach's alpha was used as the reliability coefficient, with values exceeding 0.60 treated as satisfying the specified reliability requirement.

Table 5

Reliability Test Calculation Results

Variable	Cronbach's	Standar	Information
Budget Participation	0,901	0,60	Reliable
Managerial Performance	0,958	0,60	Reliable
Organizational Commitment	0,969	0,60	Reliable
Motivation	0,917	0,60	Reliable

Source: Processed Data (2026)

The coefficients presented in Table 5 are all above the 0.60 Cronbach's alpha criterion. Thus, each instrument demonstrates adequate internal consistency for measuring its respective study construct.

Descriptive Statistics

Descriptive analysis was used to summarize the principal characteristics of the dataset by reporting the minimum, maximum, mean, variance, and standard deviation for budget participation, managerial performance, organizational commitment, and motivation. These statistics provide a preliminary description of the score distributions and the extent of variation in respondents' answers.

Table 6

Descriptive Statistics Calculation Results

	N	Minimum	Maximum	Mean	Std. Deviation
Budget participation	205	31	75	58.89	6.884
Organizational commitment	205	45	75	63.71	6.567
Motivation	205	43	90	70.03	7.281
Managerial performance	205	54	90	74.33	6.960

Source: Processed Data (2026)

Table 6 reports an average budget-participation score of 58.89 with a standard deviation of 6.884. The organizational-commitment mean is higher at 63.71, accompanied by a standard deviation of 6.567. These figures indicate that organizational-commitment responses are comparatively stable, whereas budget-participation scores display somewhat greater variation.

Motivation has a mean score of 70.03 and a standard deviation of 7.281, while managerial

performance records the highest mean, at 74.33, with a standard deviation of 6.960. The descriptive values indicate relatively high scores for both variables; however, these statistics alone do not demonstrate that motivation causes higher managerial performance.

Classical Assumption Test

Classical assumption tests were conducted to determine whether the Moderated Regression Analysis (MRA) model satisfied the statistical conditions required for reliable interpretation. The tests covered residual normality, heteroskedasticity, and multicollinearity, thereby supporting the appropriate interpretation of the estimated relationships between budget participation and managerial performance and the proposed moderating roles of organizational commitment and motivation.

Normality Test

Residual normality was evaluated to determine whether the error terms from the moderated regression model were compatible with a normal distribution. The One-Sample Kolmogorov-Smirnov test was used, and a significance probability greater than 0.05 was taken to indicate that the normality requirement had been met.

Table 7
Normality Test Calculation Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			205
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		4.51138002
Most Extreme Differences	Absolute		.156
	Positive		.101
	Negative		-.156
Test Statistic			.156
Asymp. Sig. (2-tailed) ^c			.164
Monte Carlo Sig. (2-tailed) ^d	Sig.		.166
	99% Confidence Interval		
	Lower Bound	Upper Bound	.104 .118

Source: SPSS output (2026)

The normality test in Table 7 produced an asymptotic significance value of 0.164. Because this value is greater than 0.05, the residual distribution satisfies the normality criterion adopted in the study.

Heteroskedasticity Test

The heteroskedasticity test examined whether the variance of the regression residuals remained reasonably constant across observations. The Glejser procedure was applied, with significance probabilities greater than 0.05 interpreted as indicating no evidence of heteroskedasticity for the independent variables.

Table 8
Heteroskedasticity Test Calculation Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.854	2.597		-1.484	.139
Budget participation	-.120	.039	-.236	-.146	.463
Organizational commitment	.224	.042	.422	.330	.637

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Motivation	-.008	.043	-.016	-.180	.858

a. Dependent Variable: Abs_RES

Source: SPSS Output (2026)

Table 8 reports significance probabilities of 0.463 for budget participation, 0.637 for organizational commitment, and 0.858 for motivation. Because each value exceeds 0.05, the reported Glejser results provide no evidence of heteroskedasticity in the model.

Multicollinearity Test

The multicollinearity diagnostic assessed whether the independent variables exhibited excessively strong linear relationships. The model was considered free from problematic multicollinearity when tolerance values exceeded 0.10 and variance inflation factor (VIF) values remained below 10.

Table 9

Multicollinearity Test Calculation Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	16.816	3.669		4.583	<.001		
Budget participation	.150	.055	.149	2.709	.007	.695	1.438
Organizational commitment	.684	.059	.645	11.500	<.001	.665	1.505
Motivation	.073	.060	.076	1.213	.227	.526	1.903

a. Dependent Variable: Managerial performance

Source: SPSS Output (2026)

As presented in Table 9, the VIF values are 1.438 for budget participation, 1.505 for organizational commitment, and 1.903 for motivation. All three values are substantially below 10, indicating that problematic multicollinearity is not present among the independent variables included in this model.

Coefficient of Determination

The coefficient of determination represents the proportion of variation in the dependent variable that is collectively explained by the predictors in the regression model. A larger value indicates that the specified set of predictors accounts for a greater share of the observed variability.

Table 10

Results of the Coefficient of Determination Calculation

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.767a	.588	.578	4.522

a. Predictors: (Constant), Budget participation *Motivation, Organizational commitment, Motivation, Budget participation, Budget participation *Organizational commitment

Source: SPSS output (2026)

Table 10 reports an R-square value of 0.588. This means that budget participation, organizational commitment, motivation, and the included interaction terms jointly account for 58.8% of the variation in managerial performance, while the remaining 41.2% is associated with factors outside the estimated model.

Moderating Regression Analysis (MRA) Test

Moderated Regression Analysis was applied to determine whether organizational commitment and motivation alter the relationship between budget participation and managerial performance. The analysis focuses on the interaction terms between budget participation and each proposed moderator to establish whether the focal relationship changes according to the moderating condition.

Table 11

MRA Test Calculation Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	23.993	21.471		1.117	.265
Budget participation	.053	.363	.052	.146	.884
Organizational commitment	1.195	.370	1.128	3.230	.001
Motivation	-.515	.305	-.539	-	.093
				1.688	
Budget participation *Organizational commitment	-.009	.006	-.905	-	.157
				1.420	
Budget participation *Motivation	.010	.005	1.171	1.976	.050

a. Dependent Variable: Managerial performance

Source: SPSS Output (2026)

The estimates reported in Table 11 can be interpreted as follows:

- 1) Budget participation is not significantly related to managerial performance (Sig. = 0.884); consequently, the empirical evidence does not support H1.
- 2) Organizational commitment is significantly associated with managerial performance (Sig. = 0.001), providing support for H2.
- 3) Motivation does not show a statistically significant direct association with managerial performance (Sig. = 0.093); therefore, H3 is not supported.
- 4) The interaction between budget participation and organizational commitment is not statistically significant (Sig. = 0.157); therefore, H4 is not supported.
- 5) The budget participation × motivation interaction is statistically significant at the 0.05 level (Sig. = 0.050); accordingly, H5 is supported.

Based on the coefficient estimates displayed in Table 11, the MRA equation is specified as follows:

$$Y = 23,993 + 0,053X + 1,195Z_1 - 0,515Z_2 - 0,009(X \times Z_1) + 0,010(X \times Z_2) + e$$

Discussion

The Effect of Budget Participation on Managerial Performance

The findings show no statistically significant relationship between budget participation and managerial performance (Sig. = 0.884). Thus, the degree of employee involvement in budget preparation did not directly translate into higher managerial effectiveness in this sample, and H1 is not supported.

The p-value of 0.884 suggests that differences in the level of budget participation do not account for meaningful differences in managerial performance after the other model terms are considered. In local government, participatory procedures may already be formally institutionalized, while the substantive quality of involvement, decision-making authority, and implementation follow-through may vary across units. This pattern helps explain why procedural participation alone may be insufficient to improve performance and why behavioral conditions remain relevant.

No significant relationship was observed between budget participation and managerial performance. Although participatory budgeting is theoretically expected to strengthen managers' responsibility for achieving organizational targets, the empirical results do not support a direct performance effect. Participation in budget preparation therefore does not automatically lead to better managerial outcomes.

The result contrasts with Gunawan and Santioso (2015), Retnowati and Masnawati (2024) and Giusti et al. (2018), who reported a positive association between budget participation and managerial performance. Within the Sambas Regency Government Office, however, participation did not produce a measurable improvement in managerial work effectiveness. The difference across studies suggests that the participation–performance relationship is sensitive to organizational context.

The non-significant finding is consistent with Nazaruddin & Setyawan (2012), Pranowo (2024) and Aji and Kholili (2014), who likewise found no direct improvement in officials' performance from budget participation. In some settings, involvement may remain largely administrative and therefore have limited consequences for the quality of work. Budget participation should therefore not be assumed to be a dominant determinant of managerial performance in every context.

Purnama and Asyik (2020), Nabhan and Munfa'ati (2021) and Riyadh et al. (2023) also suggest that the influence of budget participation on managerial performance may operate through internal factors such as organizational commitment rather than through a simple direct pathway. This implies that participation may require supportive behavioral conditions to generate meaningful outcomes; without commitment and motivation, it may remain primarily a formal procedural requirement.

The Influence of Organizational Commitment on Managerial Performance

The analysis identifies a significant association between organizational commitment and managerial performance (Sig. = 0.001). Employees' attachment and loyalty to the organization are therefore associated with stronger managerial effectiveness in this sample, supporting H2.

Organizational commitment is relevant to managerial performance because it reflects the extent to which individuals identify with organizational goals and values. Employees with stronger commitment are generally more likely to display loyalty, responsibility, and dedication in performing their duties. Giusti et al. (2018) and Murtin and Rahmawati (2023) similarly reports a positive relationship between organizational commitment and managerial performance through stronger motivation and work engagement.

This positive pattern is also supported by Putri and Novita (2020) and Friedrich et al. (2023), whose studies associate stronger organizational commitment with better managerial performance. A greater sense of belonging can encourage employees to focus more consistently on organizational targets and to improve the quality of managerial decisions.

Nabhan and Munfa'ati (2021), Riyadh et al. (2023) and Kaveski et al. (2021) likewise document a significant positive association between organizational commitment and managerial performance. Their findings indicate that commitment may operate not only as a direct predictor but also as an organizational condition through which other factors become more relevant to performance.

Nevertheless, the literature does not provide uniform evidence regarding the role of organizational commitment. Hidayah and Fauziah (2010) and Murtin and Rahmawati (2023) found that commitment did not moderate the relationship between budget participation and managerial performance in their setting, indicating that its role may depend on model specification and context. Similar non-moderating results were reported by Nazaruddin and Setyawan (2012) and Supardi et al. (2022). Taken together, these findings imply that organizational commitment alone may be insufficient to strengthen performance effects unless it is accompanied by other organizational conditions, such as supportive culture or relevant information.

The Influence of Motivation on Managerial Performance

The results show that motivation is not significantly associated with managerial performance (Sig. = 0.093). Within this model, employees' internal and external motivational forces therefore do not provide sufficient evidence of a direct performance effect, and H3 is not

supported.

From a theoretical standpoint, motivation is expected to encourage individuals to pursue higher levels of performance. In the Sambas Regency Government Office, however, the estimated direct relationship between motivation and managerial performance is not significant. This result indicates that motivation does not necessarily function as the principal determinant of performance in every organizational setting.

The finding differs from Giusti et al. (2018) and Nurwulan and Indriani (2023), who reported a positive association between motivation and managerial performance. In the present context, motivation did not show a measurable direct contribution to managerial work effectiveness, suggesting that its performance implications may differ across organizational environments.

The absence of a direct effect is broadly consistent with Gunawan and Santioso (2015), Nazaruddin and Setyawan (2012) and Pranowo (2024), who found that motivation did not consistently strengthen the relationship between budget participation and managerial performance. These results reinforce the view that motivation should not be treated as a universally effective factor across all empirical models.

Iswahyudi et al. (2019) and Efridawati et al. (2025) likewise found no evidence that work motivation moderates the effect of budget participation on managerial performance. Accordingly, higher motivation does not necessarily generate an additional performance benefit when combined with participation, and its role is better understood as contingent on organizational conditions.

The Moderating Effect of Organizational Commitment on the Relationship between Budget Participation and Managerial Performance

The interaction between budget participation and organizational commitment is not statistically significant (Sig. = 0.157). Thus, the joint presence of participation and commitment does not provide evidence of an additional improvement in managerial effectiveness, and H4 is not supported.

The result separates the direct role of organizational commitment from its proposed moderating role. Although commitment is significantly associated with managerial performance, the non-significant interaction term ($p = 0.157$) indicates that it does not materially alter the relationship between budget participation and performance in this sample. This distinction prevents the direct effect of commitment from being misinterpreted as evidence that commitment necessarily increases the effectiveness of participatory budgeting.

Although theory suggests that organizational commitment may reinforce the relationship between budget participation and managerial performance, the interaction term in this study is not significant. The result therefore indicates that commitment does not function as a strengthening condition in every empirical context.

This finding differs from Gunawan and Santioso (2015), Putri and Novita (2020) and Murtin and Rahmawati (2023), who found that organizational commitment strengthened the relationship between budget participation and managerial performance. In Sambas Regency, the moderating contribution of commitment is not statistically supported, underscoring the contextual nature of this relationship.

The non-significant interaction is consistent with Hidayah & Fauziah (2010), Nazaruddin and Setyawan (2012) and Pranowo (2024), who likewise reported that organizational commitment did not moderate the budget participation–performance relationship. These studies indicate that commitment cannot be assumed to strengthen the effect of participation under all organizational conditions.

Purnama and Asyik (2020) and Supardi et al. (2022) similarly found that organizational commitment did not operate as a moderator in this relationship. In some settings, commitment may be better represented as an independent predictor with a direct connection to performance rather than as a variable that changes the effect of budget participation.

The Moderating Effect of Motivation on the Relationship between Budget Participation and Managerial Performance

The budget participation $\times$ motivation interaction reaches statistical significance at the 0.05 level (Sig. = 0.050). This finding indicates that the relationship between participation in budget preparation and managerial performance varies according to employee motivation, providing support for H5.

At the 0.05 significance threshold, the interaction suggests that the association between budget participation and managerial performance depends on motivation. Participatory budgeting may be more likely to translate into performance when employees possess stronger internal or external incentives to act on the targets and responsibilities established during budgeting. This conditional effect helps explain why motivation is not significant as a direct predictor but remains relevant as a moderator.

As a moderating condition, motivation may strengthen the budget participation–performance relationship when employees have a strong internal drive toward their work. Greater motivation can encourage enthusiasm, responsibility, and commitment to achieving agreed-upon budget targets. This interpretation is consistent with (Giusti et al., 2018; Murtin & Rahmawati, 2023), who links stronger motivation with managerial performance and with the effectiveness of budget participation.

Nurwulan and Indriani (2023) also report a positive relationship between motivation and managerial performance, although motivation does not consistently operate as a moderator. Their findings imply that highly motivated individuals may execute managerial responsibilities, including budget implementation, more effectively. Conceptually, motivation may therefore enhance the extent to which budget participation becomes performance-relevant.

Nabhan and Munfa'ati (2021) and Riyadh et al. (2023) further associate motivation with stronger organizational commitment, which in turn is related to managerial performance. This suggests that motivation may contribute indirectly to the effectiveness of budget participation through psychological and organizational mechanisms rather than solely through a direct pathway.

Other studies, however, show that motivation does not consistently moderate the relationship between budget participation and managerial performance. Gunawan and Santioso (2015), Nazaruddin & Setyawan (2012) and Pranowo (2024) found no significant strengthening effect, indicating that motivation by itself may not be sufficient to improve the effectiveness of participatory budgeting.

Iswahyudi et al. (2019) and Supardi et al. (2022) reported comparable evidence that motivation did not act as a moderator of this relationship. In some organizational contexts, the association between budget participation and performance may occur independently of motivational reinforcement. The moderating role of motivation should therefore be interpreted as context-dependent and shaped by other organizational conditions.

CONCLUSION

The empirical evidence indicates that budget participation is not directly and significantly associated with managerial performance, whereas organizational commitment has a significant direct association with managerial performance. Motivation does not demonstrate a significant direct relationship with managerial performance but significantly moderates the relationship between budget participation and managerial performance. In contrast, organizational commitment does not significantly moderate that relationship. These results suggest that participatory budgeting becomes more consequential when supported by behavioral conditions, particularly employee motivation to translate involvement in budget preparation into managerial action.

The study extends public-sector management accounting evidence by emphasizing that efforts to improve participatory budgeting should be accompanied by measures that strengthen organizational commitment and employee motivation. For local governments, this implies encouraging substantive rather than merely procedural involvement, reinforcing employees' attachment to organizational objectives, and providing appropriate motivational support. Future research can broaden the model by examining organizational culture, leadership style, employee competence, budget-goal clarity, and psychological empowerment, preferably using wider samples and longitudinal designs.

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AUTHOR CONTRIBUTION STATEMENT

Harni Indriani was responsible for conceptualization, research design, data collection, data analysis, interpretation of the findings, manuscript drafting, and article revision. Toto Rusmanto contributed to developing the research framework, providing methodological guidance, validating the analysis, critically reviewing the manuscript, and approving the final version. Both authors reviewed and approved the final manuscript and accept responsibility for the integrity of the work.

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