

The Effect of Competence and Job Relevant Information on Budget Management Performance With Organizational Commitments as Intervening Variables in the Government of Klungkung Regency

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Abstract: *This study aims to determine and explain the effect of competence and job relevant information on organizational commitment and performance of budget managers and the role of organizational commitment in mediating the effect of competence and job relevant information on the performance of budget managers. The research population used is explanatory research. The research sample of 80 civil servants who were appointed as budget managers. Data collection techniques using observation, interviews and questionnaires. The analytical tool used in this study is PLS (Partial Least Square). The results of this study indicate that: (1) Competence has a positive and significant effect on organizational commitment. (2) Job Relevant Information has a positive and significant effect on organizational commitment. (3) Competence has a positive and significant effect on the performance of budget managers. (4) Job Relevant Information has a positive and significant effect on the performance of budget managers. (5) Organizational Commitment has a positive and significant effect on the performance of budget managers. (6) Organizational Commitment is a partial mediation of the effect of competence on the performance of budget managers. (7) Organizational Commitment is a partial mediation of the influence of Job Relevant Information on the performance of budget managers.*

Keywords: *competence; job relevant information; organizational commitment and budget manager performance*

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I. Introduction

The implementation of regional autonomy is in line with regional development plans, regional development strategies and directions as well as the implementation of regional development throughout Indonesia including Klungkung Regency which is oriented towards improving the welfare of the community by always taking into account the interests and aspirations that grow in the community. The success of the region in implementing regional autonomy will be judged by the extent to which the region is able to manage its authority and minimize the risk to achieve the objectives of regional autonomy itself (Law No.23 of 2014).

To achieve organizational goals, policies are needed in developing human resources in order to be able to foster a sense of accountability of employees towards the organization. Human resource development aims to improve the quality of professionalism and skills of employees in carrying out their duties and functions optimally. Employee performance will be created if employees can carry out their responsibilities properly (Lestari, 2017). According to (Mohamad, 2017) the performance of employees in organizations is the answer to the success or failure of organizational goals that have been set. Employee performance is all the goals achieved by a particular employee. According to (Thamrin, 2012) employee performance is defined as the result of a person's efforts achieved with the existence of effort, ability, and task perception. Whereas Simamora in the study of (Shlan et al., 2016) states that performance refers to the level of achievement of the tasks that make up an employee's work. Performance is the result of work both in quality and quantity achieved by someone in carrying out tasks in accordance with the responsibilities given by good employees will produce objective performance, which can be accepted by employees properly, on the contrary if the performance is subjective, it will cause employees to be motivated and make dissatisfaction (Sinambela, 2017).

One of the factors that influence employee performance is competence. In terms of human resources, in this case Civil Servants (PNS), to improve the performance of financial and budget management, Civil Servants who are competent in their fields are needed. Based on Government Regulation No. 101 of 2000, competence is the ability and characteristics possessed by a civil servant in the form of knowledge, attitudes required for the duties and positions (article 3). Competence is shown in the form of expertise and behavior expected by the organization for employees to apply it at work. Besides that competence articulates the expected results of the efforts and behavior of individuals who carry out their activities. Through a systematic and structured planning can build the competencies needed by employees so as to improve performance (Armstrong, 2014). Competence according to (Dessler, 2013) is the behavior of a person that can be observed and measured to produce as much work as possible. Research conducted by (Nugroho et al., 2019; Sarboini et al., 2018; Suyanto, 2018; Saputra et al., 2016) in his research proved that competence has a positive and significant effect on organizational commitment and

performance. However, in research conducted by (Noel et al., 2017), finding competence has no significant effect on employee performance. (Bukhori & Laksmi, 2019), found that overall competence cannot affect performance.

In financial management, information that is relevant to budget management is needed, because the existence of relevant information such as laws and regulations and the development of the use of information technology such as Financial Information Systems will greatly assist in improving the performance of financial and budget managers. Information received and will be given will greatly affect the decision making. Kren in (Omposunggu & Bawono, 2006) identified two main types of information in organizations, namely decision influencing and Job Relevant Information (JRI), namely information that facilitates decision-making related to tasks. Job Relevant Information improves performance through providing more accurate estimates of the environment so that the best set of effective actions can be chosen. In the (Laswitarni & Gunastri, 2018; Suhartini & Arati, 2017; Umayah, 2015; Tapatfeto, 2014; Sutapa & Choiriyah, 2013) research findings, Job Relevant Information has a positive and significant effect on performance. In research conducted by (Khoiriah & Wiratno, 2017; Nengsy et al., 2013), found Job Relevant Information had no significant effect on performance and organizational commitment affected performance.

Organizational commitment or employee loyalty is the level at which workers identify with the organization and want to continue actively participating in it (Newstrom, 2011). (Allen & Mayer, 2006) and (Pangestu, 2014) argue that organizational commitment is measured by affective commitment, continuance commitment, normative commitment. Research conducted by (Novi et al., 2019; Jufnindar et al., 2018; Timbuleng et al., 2015) organizational commitment has a significant effect on employee performance, according to (Ramli et al., 2018).

Budget management in the Klungkung Regency Government is reflected in the realization of budget achievements, besides that it can be seen from the opinion of the Financial Examination Board towards the Klungkung District Government Financial Report, where from ten years of audits carried out on the Klungkung District Government Financial Statements for the last four years starting in 2015 - 2018 gets a Fair opinion without Exceptions and the rest gets a Fair opinion with Exceptions. However, there are still many findings on the audit conducted by the Supreme Audit Board, the Provincial Inspectorate of Bali and the Klungkung Regency Inspectorate on the financial management of the Regional Work Unit. There are three aspects of the examination of the Supreme Audit Board (BPK) on the examination of Regional Government Financial Statements, namely: BPK RI examination of the Regional Government's Financial Statements of the Internal Control System, on the Regional Government's Financial Statements of the Financial Statements and on the Regional Government's Financial Statements on Compliance with Laws and Regulations - Invitation. This indicates that more needs to be improved to improve the performance of budget managers, especially in terms of human resources and organizations.

II. Literature Review

Employee Performance

An effective or successful organization will be supported by the performance of quality human resources (Sudarmanto, 2015). But actually the performance has a broader meaning, not only the results of work, but including how the work process takes place (Wibowo, 2014). According to Armstrong and Baron (1998) in (Wibowo, 2014) stated that "performance is the result of work that has a strong relationship with the strategic objectives of the organization, customer satisfaction, and contribute to the economy". According to Mohamad, et al (2004) in (Nawawi, 2013) stated "performance is the level of efficiency and effectiveness as well as innovation in achieving goals by the management and the divisions in the organization" with its stakeholders. It can be concluded that employee performance is the result of employee performance and how the work process takes place.

Factors That Affect Employee Performance

Namely concerning statements about intentions and values, strategic management, human resource management, organizational context, work design, functionalization, culture and collaboration (Wibowo, 2014). While Armstrong and Baron (1998) argued factors that affect performance are:

1. *Personal factors;*
2. *Leadership factor;*
3. *Team factor;*
4. *System factor;*
5. *Contextual / situational factors.*

Employee Performance Indicator

Organizational performance indicators are quantitative and qualitative measures that describe the level of achievement of goals or objectives (Bastian, 2001) established by taking into account the elements of the indicator, namely:

1. *Input indicators;*
2. *Output indicators;*
3. *Indicators of results (outcomes;*
4. *Benefit indicator;*
5. *Indicators of impact.*

Miner (1998) in (Sudarmanto, 2015), suggests four dimensions that can be

used as benchmarks in assessing performance, namely:

- a. *Quality*;
- b. *Quantity*;
- c. *The use of time in work*;
- d. *Collaboration with others in working*.

(Bernardin, 2001) stated that there are six basic criteria or dimensions to measure performance, namely:

- a. *Quality*;
- b. *Quantity*;
- c. *Timeliness*;
- d. *Cost-effectiveness*;
- e. *Need for supervision*;
- f. *Interpersonal impact*.

Organizational Commitment

Basically, commitment is individual, is the attitude or behavior of each individual, while the commitment of each individual to the organization where he works can be said as organizational commitment (Wibowo, 2014). According to Kreitner and Kinicki (2010) is "an agreement to do something for oneself, other individuals, groups or organizations, while organizational commitment reflects the level of circumstances in which individuals identify themselves with the organization and are bound to their goals".

Organizational commitment or employee

loyalty is the degree to which workers identify with the organization and want to continue actively participating in it (Newstrom, 2011) in (Wibowo, 2014). The second element is engagement, meaning that individuals feel involved in the process of implementing the organization, while the third element is loyalty, in the sense that individuals are loyal to the organization.

Indicators of Organizational Commitment

(Kreitner & Kinicki, 2010), sourced from the opinions of John Meyer and Natalie, illustrate the existence of "three components of organizational commitment, namely: affective commitment, continuance commitment, and normative commitment". Meanwhile according to (McShane & Glinow, 2010) in (Wibowo, 2014) view organizational commitment as organizational loyalty, and ways to build

organizational commitment is through:

1. *Justice and support;*
2. *Shared values;*
3. *Trust;*
4. *Organizational comprehension;*
5. *Employee involvement.*

Various factors can result in decreased or increased commitment (Newstrom, 2011) in (Wibowo, 2014), as follows:

1. *Inhibiting factors;*
2. *Stimulating factors.*

Competence

Understanding Competence

In general, competence is defined as skills and abilities. According to McClelland (in Zainal, et al, 2015) in his article entitled "Testing for competence rather for intelligence" concluded a number of studies that show that the academic potential tests that were widely used to predict performance did not have a significant correlation to one's performance.

According to Law No. 13 of 2003 concerning Manpower, work competency is the work ability of every individual which includes aspects of knowledge, skills and work attitudes that are in accordance with established standards. Mulyasa (2003) stated that competence is a combination of knowledge, skills, values, and attitudes that are reflected in the habits of thinking and acting. Meanwhile, Sutrisno (2009) states competence is an ability based on skills and knowledge, work attitudes and their application in carrying out tasks and work in the workplace that refers to the specified work requirements.

Competency Indicator

According to McClelland (Zainal, 2015) divides competencies into six types namely:

- a. *Skills;*
- b. *Knowledge;*
- c. *Social role;*
- d. *Self-image;*

e. *Trait*;

f. *Motive*.

According to Moehertino (2009) there are five competency dimensions that must be possessed, namely:

1. *Task skills*;
2. *Task management skills*;
3. *Contingency management skills*;
4. *Job role environment skills*;
5. *Transfer skills*.

According to Spencer and Spencer (1993) in Sudarmanto (2015), there are five aspects of competency characteristics, namely:

1. *Motives*;
2. *Traits*;
3. *Self concept*;
4. *Knowledge*;
5. *Skills*.

Job Relevant Information

Definition of Job Relevant Information

In order to make the right and timely decisions, information that is quite complete, thorough and available in a timely manner is needed (Swastha: 2007). JRI can improve performance because it provides more accurate predictions about environmental conditions that make it possible, choosing a series of more effective actions (Campbell and Gingrich, 1986 in (Kren Leslie. 1992) Superiors can develop better strategies that can be conveyed to subordinates so that performance will improve, in addition to the information provided by subordinates to their superiors, they will get a better or more level of performance suit from the company (Murray, 1990).

Job Relevant Information Indicator

According to (Kren Leslie. 1992) in Vebyana (2003) there are 4 indicators of job relevant information, namely:

- a. *Obtain clear information*;

- b. *Have adequate information;*
- c. *Obtain strategic information;*
- d. *Looking for the right information.*

Regional Financial Management

Regional financial management is regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management and Minister of Home Affairs Regulation Number 13 of 2016 concerning Guidelines for Regional

Financial Management. Both of these regulations are guidelines for local governments to manage their finances. According to article 1 of Government Regulation Number 58 of 2005, regional financial management is the whole activity which includes planning, budgeting, implementation, administration, reporting, accountability and supervision of regional finances.

Mardiasmo (2012) states: "Budget management requires principles of regional financial management that are needed to control regional financial policies"

- 1. *Accountability;*
- 2. *Value for money;*
- 3. *Honesty in managing public finances;*
- 4. *Transparency;*
- 5. *Control.*

Relationship Between Variables

Relationship of Competence to Organizational Commitment

Competence is the ability and characteristics possessed by someone that includes skills, knowledge, and attitude in completing a job or task in the workplace that refers to the specified work requirements (Sutrisno, 2009).

Relationship of Job Relevant Information to Organizational Commitment

So that decisions are taken quickly and also on time, it requires quite complete, thorough and available information on time (Swastha: 2007). (Kren Leslie. 1992) in Omposunggu and Bawono (2006) identified two main types of information in organizations, namely decision influencing and Job Relevant Information (JRI), namely information that facilitates decision-making related to tasks the best set of effective actions can be chosen.

Relationship of Competence and Employee Performance

Competence is an individual characteristic that underlies performance or

behavior in the workplace. Performance in work is influenced by knowledge, abilities and attitudes, work style, personality, interests / interests, basics, attitude values, beliefs, and leadership (Wibowo. 2014) People who have high achievement orientation will tend to have better performance (Sudarmanto, 2015).

Conceptual Framework Relationship of Job Relevant Information to Employee Performance

The availability of information related to the task will increase the choice of actions planned to the goal. Job Relevant Information shows the role of information in facilitating decision making related to position (Yusfaningrum 2005).

Research Hypothesis

Effect Of Competence On Organizational Commitment

Competence is the ability and characteristics possessed by someone who covers skills, knowledge, and attitudes in completing a job or task in the workplace that refers to specified work requirements (Sutrisno, 2009). (Nugroho, H.S, and Taufiq 2019) states that competence has a positive and significant effect on organizational commitment, and will support the achievement of company goals and progress. Based on some of the results of the above research a hypothesis can be formulated, namely:

H₁: Competence has a positive and significant effect on organizational commitment.

Effect of job relevant information on organizational commitment

Sufficient, thorough and accurate information is needed on time (Swastha: 2007). Suhartini and Arati (2017) in their research prove that Job relevant information has a greater direct effect on organizational (Yusfaningrum 2005), states organizational commitment has a positive and significant impact on Job Relevant Information. From some of the opinions and results of the above studies hypotheses can be formulated, namely:

H₂: Job Relevant Information has a positive and significant effect on organizational commitment.

Effect of competence on the performance of budget managers

Robotham and Jubb (2009: 25) state that there are two competencies that exist, behavioral and skill-based. Saputra, and Suwendra (2016) found that there was a positive and significant influence of competence on performance, meaning that if employee competencies increase, the performance will be better. (Sarboini et al. 2018), Suyanto (2018), Manda and Herman (2018), (Nugroho, H.S, and Taufiq 2019) found that competence had a positive and significant effect on performance. From some of the results of the above studies hypotheses can be formulated, namely:

H3: Competence has a positive and significant effect on the performance of budget managers.

Effect Of Job Relevant Information On The Performance Of Budget Managers

(Kren Leslie. 1992) in Krisler Bornadi Omposunggu and Icut Rangka Bawono (2006) identified two main types of information in organizations, namely decision influencing and Job Relevant Information (JRI), namely information that facilitates decision making related to tasks. Research related to the effect of Job Relevant Information on performance conducted by (Sutapa and Choiriyah 2016), (Tapatfeto 2018), (Umayah 2015) and Gunastri (2018), found job relevant information directly had a positive and significant effect on performance. From some of the results of research and opinions mentioned above can be formulated Hypothesis, namely:

H4: Job Relevant Information has a positive and significant effect on the performance of budget managers.

The Influence Of Organizational Commitment On The Performance Of Budget Managers

Wirawan (2013: 713) and Erline stated organizational commitment is a feeling of psychological and physical attachment of employees to the organization where he works or the organization where he is a member. Rustini (2015) states in his research results that: organizational commitment has a positive effect on the performance of budget managers in Tabanan Regency. In line with the results of the study of (Gorda, Lestari, and Budhi 2016), (2016) and (Heriyawan and Widhy 2013). From the description above, a hypothesis can be formulated, namely:

H5: Organizational commitment has a positive and significant impact on the performance of budget managers.

III. Method

The research population used is explanatory research. The research sample of 80 civil servants who were appointed as budget managers. Data collection techniques using observation, interviews and questionnaires. The sampling technique in this study is sampling with the probability sampling method that is by using a simple random sampling method, namely the random number method with the help of the Microsoft Excel program. Simple random sampling is a method of selecting sample sizes where each member of the population has an opportunity the same to be chosen as a sample member (Singodimedjo, 2000: 287). The analytical tool used in this study is PLS (Partial Least Square).

IV. Result and Discussion

Effect of Competence on Organizational Commitment in the Klungkung

Regency Government

The results of this study are in line with research conducted by (Nugroho, H.S, and Taufiq 2019)(Sarboini et al. 2018) Suyanto (2018), (Wistriyanti and Sunariani 2017),Setiadi et al., (2016), (Haryanti and Cholil 2017) Fadli (2012) who found that competence had a positive and significant effect on organizational commitment.

The Effect of Job Relevant Information on Organizational Commitment in the Klungkung Regency Government

The results of this study are in line with the research results of (Yusfaningrum 2005), (Wistriyanti and Sunariani 2017) in her research results stating that organizational commitment has a positive and significant influence on Job Relevant Information. But not in line with research conducted by Irianto (2015) Job Relevant Information (JRI) cannot increase organizational commitment.

Effect of Competence on Performance of Budget Managers in the Klungkung Regency Government

The results of this study are in line with the results of Sudaryadi's (2015) study which states in his research results that employee competencies can improve the performance of BPS employees in the former Pati Residency Regency. In line with the results of research (Nugroho, H.S, and Taufiq 2019), (Sarboini et al. 2018),Prakoso et al., (2017), (Wistriyanti and Sunariani 2017)), Saputra et al., (2016), (Sutrisno and Purnomosidhi 2013) states that competence has a positive and significant effect on performance. Likewise with the results of research by (Permatasari, Wahyudi, and RAHARJO 2016) but it is not in line with the results of research (Noel et al. 2017) which states that competence has a negative and not significant effect on employee performance.

Effect of Job Relevant Information on Performance of Budget Managers in the Klungkung Regency Government

The results of this study are in line with the results of (Prasetyo 2015)stating that Job Relevant Information has a positive and significant effect on employee performance at the Public Works Department of Public Works and Spatial Planning in Jember Regency. In line with the results of research by Assagaf et al (2014), Laswitarni and Gunastri (2018), Suhartini and Arati (2017), (Umayah 2015),(Tapatfeto 2018),(Sutapa and Choiriyah 2016), found Job Relevant Information to have a positive and significant effect on performance. But it is not in line with the research of Lina and Stella (2013), (Khoiriah 2017), which states that there is no significant influence between Job Relevant Information on managerial performance partially. This means that Job Relevant Information has not been seen as something that can improve managerial performance.

Effect of Organizational Commitment on Budget Manager Performance in

the Klungkung Regency Government

The results of this study are in line with the results of previous studies conducted by Jufnindar et al. (2018) organizational commitment has a positive effect on employee performance, Ramli et al. (2018), in line with research Novi et al. (2019), (Nugroho, H.S, and Taufiq 2019),Awalliah (2018) organizational commitment has a positive and significant impact on employee performance.

The Role of Organizational Commitment in Mediating the Effect of Competence on Budget Manager Performance in the Klungkung Regency Government

This is in line with research conducted by Nugroho et al., (2019) Competence has a positive and significant effect on Organizational Commitment and Performance and Organizational Commitment is able to mediate competence on employee performance. In line with the research of Prakoso et al., (2017) there is a positive influence of competence on the performance of financial report compilers through organizational commitment.

The Role of Organizational Commitment in Mediating the Effect of Job Relevant Information on the Performance of Budget Managers in the Klungkung Regency Government

This is not in line with research conducted by (Khoiriah 2017). There is no significant effect between Job Relevant Information on managerial performance partially with mediating organizational commitment. This means that Job Relevant Information has not been seen as something that can improve managerial performance.

Research Implications

Measurement of the level of competence and how Job Relevant Information is a guide in making decisions related to improving the performance of budget managers.

Theoretical Implications

In increasing the commitment and performance of budget managers by paying more attention to competencies and increasing job relevant information because of the competencies possessed and information related to clear tasks so that organizational commitment can be improved as well as the performance of budget managers will also increase.

Practical Implications

Each agency is very important to have employees who have good organizational

commitment that will have an impact on improving the performance of budget managers. Employee development should be prepared carefully based on scientific methods and based on the required skills aimed at improving the employee's conceptual, technical, theoretical and moral capabilities, so that the performance of the budget manager is good and achieves optimal results.

Research Limitations

The limitations of this study are:

1. The number of variables in this study only uses 4 variables, including competency, Job Relevant Information, organizational commitment and budget manager performance.

2. Related to the answers given by respondents to

the question items on the questionnaire in this study, of course the answers given by respondents will be greatly influenced by the conditions, character and understanding of each individual respondent.

3. The data in this study only look at the current time, without any further research (time series) so there is no comparable data to evaluate it.

V. Conclusion

The results of this study indicate that: **First**, Competence has a positive and significant effect on organizational commitment in the Klungkung Regency Government. These results mean that the higher the competency of an employee, the higher the organizational commitment. **Second**, Job Relevant Information has a positive and significant effect on organizational commitment to the Klungkung Regency Government. This result gives meaning that the better job relevant information, the more organizational commitment increases. **Third**, Competence has a positive and significant effect on the performance of budget managers in the Klungkung Regency Government. This result gives the meaning that the higher the competency, the better the performance of the budget manager. **Fourth**, Job relevant information has a positive and significant effect on the performance of budget managers in the Klungkung Regency Government. This result gives the meaning that the better job relevant information, the better the performance of the budget manager. **Fifth**, Organizational commitment has a positive and significant effect on the performance of budget managers in the Klungkung Regency Government. This result gives the meaning that the higher the commitment of the employee organization, the better the performance of the budget manager. **Sixth**, Organizational commitment is a partial mediation between competencies on the performance of budget managers in the Klungkung Regency Government. These results provide the meaning that organizational commitment has not been able to explain the relationship between competence and performance of budget managers, meaning that the effect of competence on the performance of budget managers

cannot be conveyed properly by organizational commitment. **Seventh,** Organizational commitment is a partial mediation between job relevant information on performance in the Klungkung Regency Government. These results provide the meaning that organizational commitment has not been able to explain the relationship of job relevant information and the performance of budget managers, meaning that the influence of job relevant information on performance is not able to be conveyed properly by organizational commitment.

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