

The Effect of Organization Commitment and Procedural Fairness on Participative Budgeting and Its Implication to Performance Moderating by Management Accounting Information (A Survey on Province Local Government Unit Agencies of West Java)

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— *Review of* —
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ABSTRACT

This study aims to examine: 1) the influence of organization commitment on participative budgeting; 2) the influence of procedural fairness on participative budgeting; 3) the influence of organization commitment on performance; 4) the influence of procedural fairness on performance; 5) the influence of participative budgeting on performance; and 6) the influence of participative budgeting on performance moderate by management accounting information.

The research method used in this research was descriptive and verificative research. Population target in this research was 55 Local Government Unit Agencies (SKPD) in West Java Province. The primary data were collected by questionnaires and the reports of the evaluation of performance accountability were used as secondary data. Validity and reliability of questionnaires were tested before examining the hypotheses. Structural Equation Modelling with Partial Least Square was used as the analysis technique in this research.

The research findings : 1) organization commitment have positive and significantly affect the participative budgeting; 2) procedural fairness have positive and significantly affect the participative budgeting; 3) organization commitment have positive and significantly affect the performance; 4) procedural fairness have positive and significantly affect the performance; 5) participative budgeting have negative and significantly affect the performance; and 6) participative budgeting moderated by the management accounting information have negative and does not significantly affect the performance.

Keywords: Organization Commitment, Procedural Fairness, Participative Budgeting, Management Accounting Information, Performance

1.1. INTRODUCTION

Researches on the relationship of participative budgeting to performance have been conducted with various results among researchers; some have concluded that participative budgeting has a significant positive relationship with performance, participative budgeting has positive relationship no significant with performance, participative budgeting has a significant negative relationship with performance, and participative budgeting has negative relationship no significant with performance.

It is directs researcher to conduct further studies to investigate the factors that influence the participative budgeting, in this case the organizational commitment and procedural fairness. As suggested by Shield and Shield (1998) that it is important not only to understand the impact of participative budgeting, but also to determine the factors that influence participative budgeting it self.

This study was also conducted using contingency approach (Govindarajan, 1986), management accounting information as a moderating variable in the relationship between participative budgeting with performance.

Performance evaluation conducted by the Ministry of Administrative Reform and Bureaucratic showed that West Java Province obtain results CC (good enough). Performance achieved by West Java Province is basically an overview of the performance obtained by the Local Government Unit Agencies (SKPDs) (Saleh and Suropto, 2011).

Inspectorate of West Java Provincial has been done the evaluation of the Government Performance Accountability (AKIP) for Fiscal Year 2010 shows the results, that as many as 24 SKPDs (44%) obtained a score of Excellent, Very Good, and Good while the remaining 31 SKPDs (56%) obtained a score of Good Enough, Somewhat Less, and Less.

Expectations on SKPDs in the West Java Provincial Government can obtain a score Excellent, Very Good, and Good to performance accountability. However, the condition that occurs quite alarming because there are many SKPDs not/do not obtain a score Excellent, Very Good, and Good.

The main purpose of this study in accordance with the problems that have been formulated, are :

To examine the influence of organization commitment to participative budgeting, the influence of procedural fairness to participative budgeting, the influence of organization commitment to performance, the influence of procedural fairness to performance, the influence of participative budgeting to performance, and the influence of participative budgeting to performance with moderation management accounting information.

1.2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

According to Shields and Shields (1998) study is important not only to understand the consequences of participative budgeting, but also to investigate the factors that influence it. Shields and Shields (1998) believe that by determining the factors that influence the participative budgeting can provide a major contribution for studies of participative budgeting.

Clinton (1999) in Wong-On-Wing, Guo, and Lui (2010) states that organization commitment affect participative budgeting. It is expected that with a stronger individual commitment and their higher involvement in the organization can be achieve better budget participation.

Organization commitment encourages managers to participate in the budgeting process. Strong beliefs of managers towards goals and values of the organization, encouraging managers willing to participate in the preparation of the budget. Managers who have a strong commitment to the organization feel they have to participate in the budgeting process. Organization commitment encourage participation in the preparation of the budget due to the participation of subordinate managers to propose to his superiors about the manager's best efforts that benefit the organization and can be used to achieve the goals of the organization that he leads (Supriyono, 2006).

H1: High organization commitment can improve the participative budgeting

The role of fairness in the budgeting process has been the focus of behavioral accounting research. Libby (1999) acknowledged that the company which working with limited resources can not meet all requests related to budgeting. Budgeting system can be connected to all dimensions of organizational fairness. Organizations implementing budgeting procedures by

determining how the objectives are defined, measuring performance, and guarantee rewards at the end of period. Managers pay attention to the justice of the procedures (procedural fairness).

In standpoint of budgeting, subordinate perceptions for procedural fairness is to fairness processes used by leaders (superiors) for evaluate the performance of subordinates, communicate feedback of performance achieved, and determine rewards for subordinates (Lau and Lim, 2002 in Yucel and Gunluk, 2007).

Leventhal (1980) and Lind and Tyler (1988) in Maiga and Jacobs (2007) states that procedural fairness related to the influences of procedural decision-making are fair to the attitudes and behavior of the people who involved and affected by their decisions. Procedural fairness has positive benefits to the participation of employees in decision-making (Lind and Tyler, 1988 in Maiga and Jacobs, 2007). Lau and Lim (2002) stated that procedural fairness has a positive effect on performance. The Effect of procedural fairness on participative budgeting can be seen from the initiatives increase and sharing information between supervisors and subordinates (Wang and Nayir, 2010).

H2: High procedural fairness can improve participative budgeting

Organization commitment is the liaison between the supervisors and subordinates. With a strong commitment to the organization, all parties will work together in order to achieve better results for the organization over time (Abdul, 2008). Affective organization commitment beneficial to employee performance (Randall, 1990; Allen and Meyer, 1996; Nouri and Parker, 1998; and Riketta, 2002 in Yu Ni et al.)

Psychology studies and organizational behavior indicating that organization commitment associated with the work result such as performance (Porter et al., 1974 and Angle and Perry, 1981 in Nouri and Parker, 1996). Randall (1990) in Nouri and Parker (1996) gives notes of meta-analysis on organization commitment, in which the researchers have devised a theory that organization commitment is positively associated directly with the work result such as: performance, lower employee absenteeism, etc.

Randall (1990) and Mathieu and Zajac (1990) in Nouri and Parker (1996) found empirical evidence that affective or attitudinal organization commitment has a stronger association with the work result than continuance or "calculative" organization commitment. Van Maanen (1975) proved that organization commitment is positively related to individual performance.

In line with Van Maanen (1975), Meyer et al. (1989) proved that the benefit of organization commitment to the company there is increased in company performance. Furthermore Mayer and Schoorman (1992) proved that the individual with high organization commitment affect high performance.

Dick and Metcalfe (2001) in Yahya et al. (2008) examine the role of organization commitment on the public sector. Study done by conducting a survey on police officers and civilian staffs, with the result that organization commitment is closely related to individual performance.

H3: High organization commitment can improve the performance

In the context of management accounting, high procedural fairness (a combination of voice and explanation) have a positive relationship with the increase in performance (Libby, 1999 in Lau and Moser, 2008). Based on the results of experimental study conducted by Libby (1999) in Wentzel (2004) performance will be increase under the high conditions justice.

According to Wentzel (2002) in Wentzel (2004) perceptions of fairness can improve performance by increase the manager's commitment on budgetary goals.

The results of studies that have been conducted by Brownell (1982), and Early and Lind (1987) in Yucel and Gunluk (2007) prove the positive effect of procedural fairness on performance. Meanwhile, according to the study Lindquist (1995) in Yucel and Gunluk (2007), shows that procedural fairness negatively related to performance.

H4: High procedural fairness can improve the performance

The budget has been prepared have a role as a planning and performance criteria, in which the budget is used as a control system for measuring managerial performance (Schiff and Lewin, 1970). To prevent the effects of functional and dysfunctional, attitudes, and behavior of members of the organization in the budget preparation need to be involve management at a lower level (Argyris, 1952 in Sardjito and Muthaher, 2007). Thus participative budgeting can be considered as a managerial approach which can improve the performance of every member of the organization as an individual, it is caused with the participation in the budget preparation is expected that each individual is able to improve its performance in accordance with targets predetermined.

Selto (2004) conducted a study on the topics of conventional management accounting research by analyzing the articles in international journals period 1996-2000. The results of his study showed that budgeting is one of the few topics of research that a lot done by the researchers.

The research results on participative budgeting associated with managerial performance contradicts, summarized below :

Table 1.

Empirical studies of the relationship between participative budgeting with performance

No.	Researchers	Results
1.	Bass and Levitt (1963)	a significant positive relationship
2.	Cherington and Cherington (1973)	
3.	Milani (1975)	
4.	Ivancevich (1976)	
5.	Kenis (1979)	
6.	Merchant (1981)	
7.	Locke et al. (1984)	
8.	Brownell and McInnes (1986)	
9.	Brownell and Hirst (1986)	
10.	Chenhall and Brownell (1988)	
11.	Dosset et al. (1979)	a positive relationship was not significant
12.	Latham and Michael (1979)	
13.	Mia (1988)	
14.	Latham and Yulk (1976)	a negative no significant relationship
15.	Latham and Marshall (1982)	
16.	Stedry (1960)	a significant negative relationship
17.	Bryan and Locke (1967)	
18.	Campbell and Gingrich (1986)	

Sources: various journals

H5: High Participative budgeting can improve performance

Given the inconclusive results, this study using contingency approach that act as a moderating or intervening that affect the relationship between participative budgeting and managerial performance (Govindarajan, 1986).

Moderating variables are variables that have a strong contingent effect on the relationship between the dependent and independent variables. The presence of a third variable (the moderating variable) can change the initial relationship between the dependent and independent variables (Sekaran and Bougie, 2010). In this study the authors use management accounting information as a moderating variable between participative budgeting to performance, with the following considerations :

Management accounting systems that only produce internal financial information, using historical financial data and based on regular time intervals, has been increasingly inadequate to support effective decision-making by managers (Kaplan, 1984). This requires management accounting system of a higher quality and more sophisticated so as to produce quality information needed by managers for planning, controlling, and decision making (Soobaroyen and Poorundersing, 2008).

The role of management accounting systems in helping managers to provide direction and resolve any problems that arise within an organization has led to major changes in the implementation of management accounting systems. Management accounting system required not only to pay attention to internal data, but also external data and non-financial required to produce useful information (Mia and Chenhall, 1994).

Chenhall and Morris (1986) has defined four characteristics of management accounting information, namely : a) the scope of information system, b) timeliness of management accounting information; c) aggregation, and d) integrative information. All of these characteristics simultaneously used to indicate the level of quality and perfection of the system of management accounting information that has wide scope, high timeliness, high aggregation, and high integration. However, those characteristics will be effective if in accordance with the needs of users in the organization.

As stated by Otley (1978) that the effectiveness of management accounting system is not only based on the technical characteristics of management accounting systems suitable for the organization in particular and the environment in which the management accounting system applied but also do participants in the organization utilize the information provided by management accounting systems.

Libby (1999) in Eker (2009) stated that the presence of participative budgeting allows for sharing of information about the internal and external organizational conditions between subordinates and their superiors. So, through a process of exchange, dissemination, and discussion about information between subordinates and superiors, job relevant information and decision quality can be improved.

Participative budgeting can build an environment that allows subordinates to obtain information that has broad scope and timely, in this environment the decision-making process becomes easy and effective. Thus subordinates can get information about the organization as a whole and in the proper position to achieve organizational goals through the implementation of their unit tasks with more clearly (Eker, 2006).

The results of Nazaruddin research (1998) in Murtanto and Hapsari (2006) stated that the high level of availability of management accounting information in an organization, it will be

more optimizing managerial performance. In contrast, the low level of availability of management accounting information in an organization, the managerial performance is less than optimal.

H6: High participative budgeting can improve the performance, moderated by management accounting information

Research paradigm can be illustrated in figure 1 below.

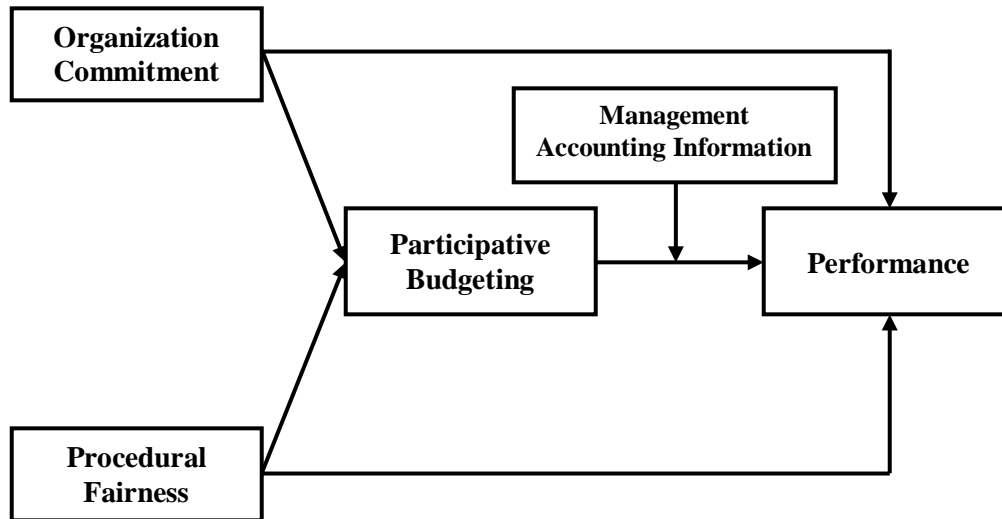


Figure 1. Research Paradigm

1.3. RESEARCH METHOD

To answer research objectives, the study used descriptive and verification research by survey methods. Data analysis with Partial Least Square - Structural Equation Modeling (PLS-SEM) used software SMARTPLS version 2:03.

Population in this study were 55 SKPDs and 164 respondents (Echelon II, III, and IV) in the Provincial Government of West Java that has been evaluated by the Inspectorate of West Java Province.

Research variables measurement :

1. Organization commitment dimensions (affective commitment, continuance commitment, and normative commitment) was measured using an instrument developed by Mowday et al. (1979) which consists of nine questions. This instrument has been widely used and validated (tested) among others by: Nouri and Parker (1996), Subramaniam and Mia (2001), Supriyono (2005), Parker and Kyj (2006), John et al. (2008), and Lau and Moser (2008).
2. Procedural fairness dimensions (formal budgetary procedures fairness and budgetary procedures implementation fairness) was measured using procedural fairness scale to assess managers response, consisting of six elements developed by Magner and Johnson (1995). Maiga and Jacobs (2007) based on the measure used by Leventhal (1980) renew it by adding two elements of procedural fairness scale into eight elements.
3. Participative budgeting dimensions (perceived influence and the level of participation) measured using an instrument that was introduced by Milani (1975). This instrument has been widely used and validated (tested) in management accounting studies conducted by Brownell (1982), Brownell and Hirst (1986), Chenhall and Brownell (1988), Mia (1988),

Brownell and Dunk (1991), Harrison (1992), Lau et al. (1995), Nouri and Parker (1998), Lau and Buckland (2001), Wentzel (2002), Chong and Chong (2002), Lau and Tan (2006), and Maiga and Jacobs (2007).

4. Management accounting information dimensions (breadth of scope; timeliness; levels of aggregation, and integrative nature) was measured using a questionnaire developed by Chenhall and Morris (1986) and adopted by Gul (1991), Mia and Chenhall (1994), Gaidiene and Skyrius (2006), Murtanto and Hapsari (2006), and Soobaroyen and Poorundersing (2008).
5. Performance measurement in public sector organizations has its own special feature in which each SKPD apply Accountability of Government Performance (AKIP) with self assessment system. This self assessment system would require evaluations from more independent parties to obtain an objective feedback for performance improvement and AKIP. In this study, performance measured based on scores from Evaluation Results Report (LHE) AKIP for Fiscal Year 2010 (Permenpanrb No. 13/2010).

1.4. RESULTS

A total of 164 questionnaires submitted to the respondents related to the information on the organization commitment, procedural fairness, participative budgeting, and management accounting information. Number of questionnaires received as much as 122 questionnaires from 164 questionnaires (return rate of 74.4%) representing 55 SKPDs.

Structural Equation Modeling (SEM) has two models, the measurement model and structural model. Measurement model describes the proportion of variance of each manifest variable (indicators) that can be explained in the latent variable. Through the measurement model will know which one of the indicators is more dominant indicator that reflecting the latent variables. While the structural model to assess the effect of each exogenous latent variables to endogenous latent variable.

1.4.1. Measurement Model

Measurement model is a model that links between latent variables to manifest variables. In this study there were 16 latent variables with a total of 33 manifest variables. Latent variable organization commitment consists of nine manifest variables, procedural justice consists of nine manifest variables, participative budgeting consists of five manifest variables, and management accounting information consists of ten manifest variables.

Partial Least Square (PLS) Method is used to obtain the full path diagram model of the influence of organization commitment and procedural fairness on participative budgeting and its impact on performance moderated by management accounting information.

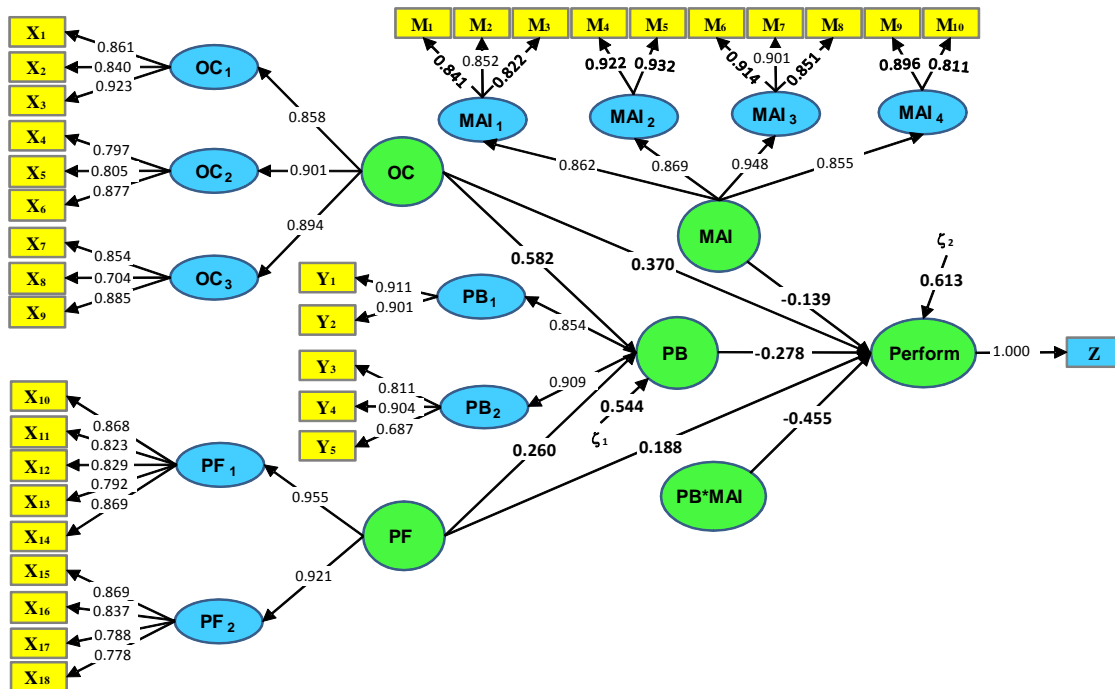


Figure 2. Coefficient of Standardization Structural Equation Modeling

Through factors loading on figure 2 can be seen latent variable of organization commitment (OC), OC₂ (continuance commitment dimension) most strongly reflect organization commitment (OC) when compared with the OC₃ (normative commitment dimension) and OC₁ (affective commitment dimension). Further on procedural fairness latent variables (PF), PF₁ (formal budgetary procedures fairness dimension) most strongly reflect procedural fairness (PF) when compared with the PF₂ (budgetary procedures implementation fairness dimension).

On participative budgeting latent variable (PB), PB₂ (perceived influence dimension) most strongly reflect participative budgeting (PB) when compared with the PB₁ (level of participation dimension). Then latent variable of management accounting information (MAI), MAI₃ (level of aggregation dimension) more strongly reflect management accounting information (MAI) when compared with MAI₁ (breadth of scope dimension), MAI₂ (timeliness dimension), and MAI₄ (integrative nature dimension).

1.4.2. Structural Model

Structural model is a model that links the latent exogenous variables to endogenous latent variables or endogenous variable relationship with the other endogenous variables. Table 2 shown a summary of the values used in the structural model.

Table 2.
Summary of Statistics Results

Sub Structure	Path	Coefficient	t _{statistic}	R-Square
First	OC → PB	0,582	8,75	0,456
	PF → PB	0,260	2,61	
Second	OC → Performance	0,370	3,75	0,387
	PF → Performance	0,188	2,06	
	PB → Performance	-0,278	-2,60	
	PB*MAI → Performance	-0,455	-1,06	

Source: Results of software processing Smart PLS

Organization commitment (OC) and procedural fairness (PF) together affect 45.60% to the participative budgeting (PB), while the remaining 54.40% is the influence of other factors not examined. Then organization commitment (OC), procedural fairness (PF), and participative budgeting (PB) which is moderated by the management accounting information (PB*MAI) together affect to the performance by 38.70%, while the remaining 61.30% is the influence of other factors not examined.

The following hypothesis test to prove whether there is influence organization commitment and procedural fairness to participative budgeting and its impact on the performance moderated by management accounting information.

1. Effect of Organization Commitment on Participative Budgeting

Table 3.

Testing the Effect of Organization Commitment on Participative Budgeting

Path Coef	t _{statistic}	Critical Values	Ho	Ha
0,582	8,75	1,645	Reject	Do Not Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic of organization commitment variable (8.75) greater than critical values (1.645). Because the value of t-statistic greater than critical values, at a significant level of 5% so it was decided to reject Ho and do not reject Ha. It can be concluded that high organization commitment can improve SKPDs participative budgeting in West Java Provincial Government.

This is consistent with the results of research conducted by Supriyono (2006) and Clinton (1999) in Wong-On-Wing, Guo, and Lui (2010) which states that organization commitment affect participative budgeting.

2. Effect of Procedural Fairness on Participative Budgeting

Table 4.

Testing the Effect of Procedural Fairness on Participative Budgeting

Path Coef	t _{statistic}	Critical Values	Ho	Ha
0,260	2,61	1,645	Reject	Do Not Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic procedural fairness variable (2.61) is greater than critical values (1.645). Because the value of t-statistic greater than critical values, at a significant level of 5% so it was decided to reject H_0 and do not reject H_a . It can be concluded that high procedural fairness can improve SKPDs participative budgeting in West Java Provincial Government.

This is consistent with the results of research conducted by Leventhal (1980) and Lind and Tyler (1988) in Maiga and Jacobs (2007), Lau and Lim (2002) in Yucel and Gunluk (2007), Wang and Nayir (2010) and Linquist (1995) in Zainuddin and Isa (2011).

3. Effect of Organization Commitment on Performance

Table 5.

Testing the Effect of Organizational Commitment on Performance

Path Coef	$t_{\text{statistic}}$	Critical Values	H_0	H_a
0,370	3,75	1,645	Reject	Do Not Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic organization commitment variable (3.75) greater than critical values (1.645). Because the value of t-statistic greater than critical values, at a significant level of 5% so it was decided to reject H_0 and do not reject H_a . It can be concluded that high organization commitment can improve SKPDs performance in the West Java Provincial Government.

This result is consistent with research conducted by Mayer and Schoorman (1992) proved that individuals with high organization commitment affect performance. Abdul (2008) suggested the presence of a strong organization commitment, all parties will work together so that the organization can achieve better results over time. Randall (1990), Allen and Meyer (1996), Nouri and Parker (1998), and Riketta (2002) in Yu Ni et al. concluded that affective organization commitment affect to employees performance.

While Porter et al. (1974) as well as Angle and Perry (1981) in Nouri and Parker (1996) states that organization commitment related to outcomes such as performance. Randall (1990) in Nouri and Parker (1996) states that organization commitment is positively related to performance. Similarly, Van Maanen (1975), Meyer et al. (1989), and Dick and Metcalfe (2001) in John et al. (2008) proved that organization commitment is positively related to individual/company performance.

4. Effect of Procedural Fairness on Performance

Table 6.

Testing the Effect of Procedural Fairness on Performance

Path Coef	$t_{\text{statistic}}$	Critical Values	H_0	H_a
0,188	2,06	1,645	Reject	Do Not Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic procedural fairness variable (2.06) greater than critical values (1,645). Because the value of t-statistic is greater than critical values, at a significant level of 5% so it was decided to reject H_0 and do not reject H_a . It can be concluded that high procedural fairness can improve SKPDs performance in the West Java Provincial Government.

This result is consistent with Libby (1999) in Lau and Moser (2008) which states that high procedural fairness (a combination of voice and explanation) have a positive relationship with the increase in performance. Lau and Lim (2002) stated that procedural fairness has a positive relationship with the increase in performance. Libby (1999) in Wentzel (2004), based on the results of experimental studies demonstrate that the performance will be increased under conditions of high fairness.

While Wentzel (2002) in Wentzel (2004) suggested that perceptions of fairness can improve performance by increasing the manager's commitment to budgetary goals. Brownell (1982) and Early and Lind (1987) in Yucel and Gunluk (2007) have been proved the positive effect of procedural fairness on performance.

5. Effect of Participative Budgeting on Performance

Table 7.

Testing the Effect of Participative Budgeting on Performance

Path Coef	t _{statistic}	Critical Values	Ho	Ha
-0,278	-2,60	1,645	Do Not Reject	Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic participative budgeting variable (-2.60) is smaller than critical values (1,645). Because the value of t-statistic is smaller than critical values, at a significant level of 5% so it was decided to do not reject Ho and reject Ha. It can be concluded that participative budgeting has significant negative influence on performance, a high level of apparatus participation in the budget preparation of can't improve SKPDs performance in the West Java Provincial Government.

This result contradicts with the proposed hypotheses that participative budgeting can improve performance. This contrasts with research that have been conducted by Bass and Levitt (1963); Cherington and Cherington (1973), Milani (1975); Ivancevich (1976); Kenis (1979), Merchant (1981), Locke et al. (1984), Brownell and McInnes (1986), Brownell and Hirst (1986), Chenhall and Brownell (1988), and Sardjito and Muthaer (2007). However, these findings are consistent with research conducted by Stedry (1960), Bryan and Locke (1967), and Campbell and Gingrich (1986), which states participative budgeting significantly negative effect on performance.

6. Effect of Participative Budgeting on Performance Moderated by Management Accounting Information

Table 8.

Testing the Effect of Participative Budgeting on Performance Moderated by Management Accounting Information

Path Coef	t _{statistic}	Critical Values	Ho	Ha
-0,455	-1,06	1,645	Do Not Reject	Reject

Source: Results of software processing Smart PLS

Based on the testing can be seen that t-statistic participative budgeting variable moderated by management accounting information (-1.06) is smaller than critical values (1.645). Because the value of t-statistic smaller than critical values, at a significant level of 5% so it was decided to do not reject Ho and reject Ha. It can be concluded that the high participative

budgeting moderated by management accounting information can't improve SKPDs performance in the West Java Provincial Government.

The result is consistent with Murtanto and Hapsari (2006) which states that the interaction between participative budgeting with the characteristics of management accounting information will degrade performance. Chenhall and Morris (1986) argued that the characteristics of management accounting information will be effective if in accordance with the needs of its users (human resources) within the organization. Otley (1978) suggested that the effectiveness of management accounting system is not only based on its characteristics but also determined by how the participant in the organization utilizing that information.

1.5. CONCLUSIONS

1. Organization commitment in SKPDs with affective commitment, continuance commitment, and normative commitment is very high. High organization commitment can increase SKPDs participative budgeting in the West Java Provincial Government.
2. Procedural fairness in SKPDs with formal budgetary procedures fairness and budgetary procedures implementation fairness has been running very well. High procedural fairness can increase SKPDs participative budgeting in the West Java Provincial Government.
3. Organization commitment in SKPDs with affective commitment, continuance commitment, and normative commitment is very high. High organization commitment can increase SKPDs performance in the West Java Provincial Government.
4. Procedural fairness in SKPDs with formal budgetary procedures fairness and budgetary procedures implementation fairness has been running very well. High procedural fairness can increase SKPDs performance in the West Java Provincial Government.
5. Participative budgeting in SKPDs with a level of participation satisfy and the perceived influence is very high can't increase SKPDs performance in the West Java Provincial Government.
6. Participative budgeting in SKPDs with a level of participation satisfy and the perceived influence is very high and moderated by management accounting information with breadth of scope, timeliness, level of aggregation, and integrative nature very well, can't increase SKPD's performance in the West Java Provincial Government.

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