

THE EFFECT OF BUDGETARY PARTICIPATION AND INTERNAL CONTROL ON MANAGERIAL PERFORMANCE WITH JOB RELEVANT INFORMATION AS MODERATING VARIABLES

(Case Study at Intermediate Level Accredited Type C Regional General Hospital in Jambi Province)

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ABSTRACT: This study aims to analyze the effect of budgetary participation and internal control on managerial performance with Job Relevant Information as a moderating variable. This study used a research sample at a Type C Regional General Hospital with an intermediate level of accreditation in Jambi Province. The hospitals studied were Nurdin Hamzah Hospital, Tanjabtim; General Hospital HA Talib, Kerinci; and RSUD Sultan Thaha Syaifuddin, Tebo. Respondents in this study were up to 107 people which included positions as directors, heads of administrative divisions, heads of divisions, heads of sections, heads of installations, and heads of rooms. The data were collected by using a questionnaire. The data analysis technique in this study used PLS-SEM with SmartPLS 3.3.9 software. The results showed that budgetary participation and internal control had an effect on managerial performance. Job Relevant Information moderates the relationship between internal control and managerial performance, while Job Relevant Information does not moderate the relationship between budgetary participation and managerial performance.

Keywords: budgetary participation, internal control, managerial performance, job relevant information

I. PRELIMINARY

1.1. Background

Hospitals are health services that cannot be separated from everyday life. The presence of a hospital is one of the government's programs in encouraging development in the health sector. Health development is part of national development that aims to increase awareness, willingness and ability to live healthy for everyone in order to realize the highest degree of public health. The health development is an effort of all the potentials of the Indonesian nation, both the community, the private sector and the government (Kemenkes.go.id, 2018).

The implementation of hospital health services in Indonesia faces increasingly complex challenges with its role as a public sector organization. As the multidimensional public sector organization, its performance has no single indicator that can be used to show the level of success comprehensively for all types of public sector organizations, so the selected performance indicators will strongly depend on the critical success factors that have been identified. (Putri, Arso, & Sriatmi, 2017)

The target of health development in Indonesia is the implementation of health services that are more qualified and evenly distributed. In an effort to achieve this target, it is determined to improve the quality of hospital services as part of the objectives of the health development program. Hospital services in Indonesia in general tend to have not reached optimal quality. This phenomenon is a fundamental factor that encourages the government to carry out hospital accreditation. The purpose of accreditation, among others, is to provide assurance and satisfaction to customers and the public that the services provided by the hospital will be carried out as well as possible. Optimal hospital services depend on the performance of all managerial and hospital employees (Main, 2003).

Likewise, hospitals in Jambi Province need health services to be more qualified and equitable, with an assessment of the level of accreditation status and an increase in the type of hospital can improve better services. The higher the level of accreditation and the type of hospital class, the better the managerial performance at the hospital. General Hospitals in Jambi Province have classes with Types A, B, C, D and have accreditation status with Plenary, Primary, Middle and Graduate levels.

The presence of a General Hospital for the community in Indonesia, especially for the community in East Tanjung Jabung Regency is very much needed. Therefore, the first Regional General Hospital (RSUD) owned by the East Tanjung Jabung Regency Government was established based on Regional Regulation Number 43 of 2001 On November 15, 2001. It was officially established as the Muara Sabak Regional General Hospital (RSUD) with type D. In 2016 the Nurdin Hamzah General Hospital in Tanjung Jabung Timur Regency was designated as a Type

C General Hospital on the basis of the Decree of the East Tanjung Jabung Regent. Along with the Class Increase to Type C, Nurdin Hamzah General Hospital always tries to provide excellent service to the community, so that it gets a One Star Prime Level Accreditation certificate by the Hospital Accreditation Commission (KARS) on December 20, 2016 and subsequent developments. Through the Decree of the Regent of Tanjung Jabung Timur Number 643 of 2017 Nurdin Hamzah Hospital was designated as a Regional Public Service Agency (BLUD).

This research was conducted at the Regional General Hospital (RSUD) Nurdin Hamzah, Tanjung Jabung Timur. In order to expand the results of the study, the researchers also added several Regional General Hospitals (RSUD) in Jambi Province which are equivalent to the Regional General Hospital (RSUD) Nurdin Hamzah, East Tanjung Jabung Regency, namely type C with an intermediate level. The Regional General Hospitals (RSUD) selected were Maj. Gen. HA Thalib Hospital, Kerinci Regency and Sultan Thaha Syaifuddin Hospital, Tebo Regency.

The budgetary realization data of several Regional General Hospitals (RSUD) shows that the achievement of performance is still substandard. General Hospital HA Thalib, Kerinci has a budget in 2020 of IDR 81.6 billion but the budget has not been fully absorbed. The realization of new spending reached Rp 71.6 billion or equivalent to 87.72 percent. The realization of the budget for the Major General HA Thalib Hospital, Kerinci in 2019 and 2018 was only 68.46% and 79.32%, respectively. This certainly has an impact on the performance of the hospital so that it gets a lot of complaint from patients and people who want to seek treatment. The head of the Jambi Ombudsman said that this budget problem had an impact on several vital things at the Maj. Gen. HA Thalib Hospital, Kerinci. For instance, the case of patients who were referred outside the Kerinci Regency because the hospital ran out of sewing threads and the supply of medicine at the hospital which only reached 30%, making it difficult for patients to obtain drugs outside, even leading to the referral of patients for treatment outside the Kerinci area (Edi, 2019).

Nurdin Hamzah Hospital, Tanjabtim is also inseparable from the problem of budgetary realization. It has a budget in 2020 of IDR 35.9 billion but the budget has not been fully absorbed. The realization of new spending reached Rp 35.4 billion or equivalent to 98.35%. The realization of the budget for the Nurdin Hamzah Hospital, Tanjabtim in 2019 and 2018 was only 95.08% and 92.09%, respectively. This condition is still better than the General Hospital A. Thalib, Kerinci Regency. However, Nurdin Hamzah Hospital, Tanjabtim also has problems related to the realization of the Covid-19 health worker incentives which are considered less transparent. Covid incentives for health workers vary widely. There is a doctor who only received Rp. 714.000, while the wife of the President Director herself received 10 million, in 5 months received Rp. 50 million (Editor of *Zabak.id*, 2021). This has caused disappointment for most of the health workers at the Nurdin Hamzah Hospital, Tanjabtim.

Sultan Thaha Syaifuddin Hospital, Tebo Regency has a 2018 budget of IDR 53.8 billion but the budget has not been fully absorbed. The realization of new spending reached Rp 50.3 billion or equivalent to 93.5%. Part of the budget that has not been absorbed is the budget for goods and services, as well as capital expenditures.

The phenomenon of the managerial performance weakness in hospitals and other organizations has attracted the researchers concern. Several factors can be a solution to improve managerial performance such as budgetary participation, internal control, and Job Relevant Information. The preparation of the budgetary participation aims to anticipate the set budget in accordance with the circumstances that occur in the future. Thus, it is expected to improve managerial performance. Several studies that examine the effect of budgetary participation on managerial performance such as research research Moheri & Arifah (2015), Zubir et al. (2016), and Pratama & Kurnia (2017) also found that it has a positive effect on managerial performance. Budgetary participation refers to the degree of influence and involvement that individuals feel in the budgetary design process. Participation is defined as a form of cooperation that occurs between superiors and subordinates. By implementing budgetary participation, it is hoped that the manager's performance will increase. When the goals or standards designed in a participatory manner are approved, subordinates will have personal responsibility for achieving these goals or standards, since they are involved in the preparation (Pratama & Kurnia, 2017).

Shukri et al. (2019) found that budgetary participation has an effect on managerial performance. This shows that participation is a very important element that emphasizes the cooperation process from various parties, both subordinates and top level managers.

Internal control in hospitals is needed in order to get better managerial performance. Internal control is a process or activity that is carried out continuously by the board of commissioners, management, and other personnel within an entity to provide adequate assurance on the achievement of the entity's objectives through effective and efficient activities. Several studies that examine the effect of internal control on managerial performance such as research of Hartini & Lestari (2018), Anwar (2018) and Kurnianingsih et al. (2020) states that internal control has a positive and significant effect on managerial performance. This explains that improving managerial performance requires internal control and clarity of budgetary targets so that they can be implemented as well as possible.

Appropriate information is also needed in improving managerial performance, such as Job Relevant Information. Job Relevant Information is information to take action to achieve better results (Idrianto, 2018). Several studies that examine the effect of Job Relevant Information on managerial performance such as research Shukri et al. (2019) who found that Job Relevant Information was not able to strengthen the effect of

budgetary participation on managerial performance. The results of this study provide an illustration that information about the budget is not necessarily well received by the leadership so that it does not rule out the managerial error in making decisions. This also affects the performance to be lower.

Different from research of Rahman et al. (2020) who found that Job Relevant Information strengthens the relationship between budgetary participation and managerial performance. The results of this study provide information that facilitates decision making related to managerial tasks and will provide information on how to achieve budgetary targets effectively and efficiently. Efforts to achieve the budget target will result in increased manager performance.

This research refers to research conducted by Rahman et al. (2020) which examines the effect of budgetary participation on managerial performance with Job Relevant Information (JRI) as a moderator at OPD Pinrang Regency, Makassar. There are several differences between this study and the research referenced, namely in terms of samples and research variables. This study adds an internal control variable as an independent variable to the research model and uses a sample in the form of a type C hospital with an intermediate level of accreditation in Jambi Province.

Based on the background of this research, the researcher is interested in conducting further research entitled "The Influence of Budgetary Participation and Internal Control on Managerial Performance with Job Relevant Information as Moderating Variable (Case Study at Type C Regional General Hospital with Middle Level Accreditation in Jambi Province)."

1.2. Formulation of the problem

Based on the description contained in the background of the problem and the identification of the problem above, the formulation of the problem in this study is as follows:

1. Does budgetary participation affect managerial performance?
2. Does internal control affect managerial performance?
3. Is job relevant information proven to moderate the relationship between budgetary participation and internal control on managerial performance??

II. LITERATURE REVIEW AND HYPOTHESES FORMULATION

2.1. Agency Theory

Agency theory has the assumption that each individual is solely motivated by his own interests, causing a conflict of interest between the principal and the agent. When managers have more information than external parties, there will be asymmetric information between agents and principals. Asymmetric information is an information imbalance owned by the principal and agent, when the principal does not have sufficient information about the agent's performance, on the other hand, the agent has more information about self-capacity, work environment and the company as a whole. The agent or manager as an internal party is more aware of the state of the company than the owner. Managers then have more opportunities to perform dysfunctional behavior which is using the information they know to manipulate financial reporting in an effort to maximize their prosperity (Sulistiyanto, 2014).

The company management, acting as an agent for the company, is always faced with various pressures. These pressures can come from outside the company or from within, which of course will directly or indirectly affect management in the financial reporting process. Management as the party who is fully authorized and trusted by the principal to manage the company's business often feels burdened by pressures to meet performance targets, such as profit growth, as well as meet other indicators, such as good financial ratios. This pressure ultimately forces management to carry out earnings management, one of which is income smoothing, in the financial reporting process (Herry, 2016).

2.2. Managerial Performance

According to Rahman et al. (2020) said that managerial performance is a description of a manager regarding the level of achievement of the implementation of an activity or program, policies in realizing the goals, objectives, mission, and vision of the organization contained in the strategic planning of an organization. According to Sigilipu (2013) said that there are eight dimensions or criteria that need attention in assessing or measuring performance based on specific behavioral descriptions, namely:

1. *Quantity of work* i.e. the amount of work done in a specified time period.
2. *Quality of work* namely the quality of work achieved based on the terms of suitability and readiness.
3. *Job knowledge* namely the breadth of knowledge about the job and skills.
4. *Creativeness* namely the authenticity of the ideas raised and the actions to resolve the problems that arise.
5. *Cooperation* namely the willingness to cooperate with others.
6. *Dependability* namely awareness and reliability in terms of attendance and completion of work.
7. *Initiative* namely the spirit to carry out new tasks and in enlarging one's responsibilities.
8. *Personal qualities* namely concerning personality, leadership, hospitality, and personal integration.

2.3. Budgetary Participation

According to (Rahman et al., 2020) budgetary participation is a budgeting process that involves each responsibility center manager and they have the opportunity to explain and give reasons for the proposed budget. Budgetary participation is defined as a process in which individual performance will be evaluated, rewarded, or punished based on the level of achievement of the budgetary target.

According to (Hartini & Lestari, 2018) there are three approaches that can be used in budgeting, namely:

1. Top-down approach. The budgeting process starts with top managers. The budget is passed down from top managers to their subordinates and the subordinates are required to carry out the budget without any involvement in the preparation process. In general, this approach is applied by companies that have a centralized organizational structure. The downside of this approach is that subordinates become pressured by their work and will behave inappropriately. The advantage of this approach is that there is strong support from top managers in budget development and the preparation process becomes more easily controlled by top managers.
2. Bottom-up approach. The budget is prepared entirely by subordinates and approved by top managers as the company's budget. What stands out from this approach is the negotiation of budget proposals between budget drafters and the budget committee. The goal of negotiation is to unite two different interests. On the one hand, top managers want a tight budget to ensure the company gets maximum profit. On the other hand, the responsibility center manager (operations manager) wants the approved budget to have sufficient leeway and a response to unexpected problems or changes in activities. Companies that have a decentralized organizational structure usually use this approach. The weakness of this approach is that too broad participation often creates conflicts and takes a long time in the budgeting process. Meanwhile, the advantage of this approach lies in the negotiation mechanism that exists between the budget preparer and the budget committee.
3. A combination of top-down and bottom-up approaches: collaboration and interaction of top managers and responsibility center managers in setting budgets is the best way for the company. The budget is prepared by each responsibility center manager in the company based on the company's goals, strategies and policies. Thus, the weaknesses of the two previous approaches can be reduced to a minimum so that subordinates feel that they are taken into account and the effectiveness of budget execution can be guaranteed.

2.4. Internal control

According to (Kurnianingsih et al., 2020) internal control is a process, influenced by the board of commissioners, management and other personnel within an entity, designed to provide reasonable assurance about achieving the following objectives: (1) reliability of financial reporting; (2) safeguard the assets and records of the organization; (3) compliance with laws and regulations; and (4) operating effectiveness and efficiency. According to AIPPA (American Institute of Certified Public Accountants) in SAS (Statement on Auditing Standards) No. 78 contained in the Professional Accountant standard, internal control has several elements, namely: a) Control Environment; b) Risk Assessment; c) Control Activities; d) Information and Communication; e) Supervision (Sholikah & Praptiestrini, 2020).

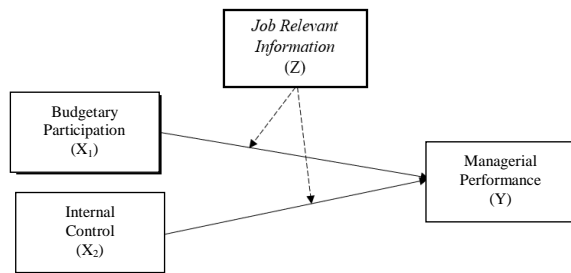
2.5. Job Relevant Information

Organizations rely on information to develop strategic plans, identify problems and interact with other organizations. Kren (1992) suggests that there are two main types of information in organizations, namely: (1) information on manager behavior in decision making for performance evaluation; and (2) information to take action to achieve better results. In this regard, according to (Pritama & Kurnia, 2017) information can also be transferred from subordinates to superiors. This shows that there are two advantages that can be obtained from the transfer of information from subordinates to superiors, namely: (1) superiors can develop better strategies that can be conveyed to subordinates so that performance will increase, and (2) from information provided by subordinates. Superiors will obtain a better or more appropriate level of decision for the organization. The availability of information related to the task will improve planning to achieve the goals set.

2.6. Hospital

Hospital is a health service institution that provides complete individual health services that provide inpatient, outpatient, and emergency services. Hospitals have the task of providing complete individual health services (Regulation of the Minister of Health of the Republic of Indonesia Number 4, 2018). Where plenary is the highest graduation rate that can be achieved by the hospital. Graduation levels based on the 2012 version of the accreditation standard are basic, intermediate, major and plenary (Regulation of the Minister of Health of the Republic of Indonesia Number 4, 2018).

2.7. Research Model



Source: Data processed by researchers

Figure 1. Research Model

2.8. Research Hypothesis

Based on this description, the hypotheses in this study are:

H1= Budgetary participation affects managerial performance.

H2= Internal control affects managerial performance.

H3a= *Job Relevant Information* moderating the relationship between budgetary participation on managerial performance.

H3b= *Job Relevant Information* moderating the relationship between internal control and managerial performance.

III. RESEARCH METHODOLOGY

3.1. Population and Sample

Population is a group of people, events or things that have certain characteristics (Indriantoro and Supomo, 2018). The population in this study were the managerial parties at Nurdin Hamzah Hospital, Tanjung Jabung Timur; General Hospital HA Thalib, Kerinci Regency; RUSD Sultan Thaha Syaifuddin, Tebo Regency which includes positions as director, head of administration, head of division, head of section, head of installation, and head of room. The sample is part of the number and characteristics possessed by the population (Indriantoro and Supomo, 2018). The research sample was selected through the saturated sample method, which is a sampling technique using the entire population as the research sample. The number of samples of this study were 107 respondents.

3.2. Operational Research Variables

According to (Indriantoro & Supomo, 2018) variable is anything that can be assigned various values. This study uses three (3) types of variables, namely independent variables, dependent variables, and moderating variables. The independent variables in this study are budgetary participation and internal control.

1. Budgetary Participation (X1)

Budget participation is the level of involvement and influence of individuals in budgeting. The instrument used to measure internal control was adopted from research of Malona (2020). The instrument used consists of 6 statement items which are measured by a Likert scale.

2. Internal Control (X2)

IAPI (2011) in Agoes (2014) defines internal control as a process carried out by the board of commissioners, management and other personnel of the entity designed to provide reasonable assurance about the achievement of the following three classes of objectives: (a) reliability of financial statements, (b) operational effectiveness and efficiency, and (c) compliance with applicable laws and regulations. The definition of the internal control system in Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations. The instrument used to measure internal control was adopted from the research of Indriastuti, Agusdin and Animah (2016). The instrument used consisted of 13 statement items measured by a Likert scale.

The dependent variable is the type of variable that is explained or influenced by the independent variable (Indriantoro & Supomo, 2018). The dependent variable used in this study is managerial performance. Managerial performance is the result of work achieved by someone in an organization/company in accordance with the authority and responsibility in achieving organizational goals. Managerial performance in question is managerial activities which include: planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation and overall performance. Instruments used in research adopted from Malona (2020) consisting of 9 question items.

The moderating variable used in this research is job relevant information. Job relevant information is information related to tasks that can assist managers in making decisions. The transfer of information that occurs is expected so that the parties concerned get better knowledge about alternative decisions and actions needed to achieve goals (Rahman et al., 2020). Instruments used in research adopted from Rison (2017) consisting of 6 question items.

3.3. Data collection technique

This study used primary data sources. Primary data were done by distributing questionnaires. Questionnaire were given to directors, heads of administration, division heads, section heads, installation heads, and room heads at Nurdin Hamzah Hospital, East Tanjung Jabung; General Hospital HA Thalib, Kerinci Regency; RUSD Sultan Thaha Syaifuddin, Tebo Regency.

3.4. Analysis Method

Data analysis in this study included descriptive statistical tests and PLS-SEM tests which included outer model tests and inner model tests. The software used to support data processing in this research was SmartPLS 3.3.9.

1. Test Outer Model

Evaluation of the measurement model or outer model was carried out to assess the validity and reliability of the model. Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is declared valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018). The outer model with reflexive indicators is evaluated for validity through the convergent and discriminant validity of the latent construct forming indicators, while the reliability test uses composite reliability and Cronbach alpha for the indicator block (Ghozali & Latan, 2015).

2. Inner Model Test

Evaluation of structural model or inner model aims to predict the relationship between latent variables. The inner model is evaluated by looking at the percentage of variance explained by looking at the R-Square value for endogenous latent constructs using resampling procedures such as bootstrapping to obtain stability from the estimate (Ghozali & Latan, 2015). The evaluation of the inner model was carried out by bootstrapping test which produced the coefficient of determination R square, Q square, and hypothesis testing, as well as Moderated Regression Analysis (MRA) test.

3. Hypothesis test

Hypothesis testing in this study used t-test which basically shows how far the influence of an independent variable individually/partially in explaining the variation of the dependent variable (Ghozali, 2018). The t-test was also used to test the first and second hypotheses of the study (H1 and H2). The statistical hypothesis to be tested is as follows. The criteria for testing the t test are as follows:

1. If sig. > 0.05, then H0 is accepted and Ha is rejected.
2. If sig. < 0.05, then H0 is rejected and Ha is accepted.

IV RESULTS AND DISCUSSION

4.1. Description of Research Data

The results of the descriptive statistics of the study are as follows.

Table 1 Descriptive Statistics

	Min.	Max.	Average	Std. Dev.
Budgetary Participation (X ₁)	3.3	5.0	4.32	0.472
Internal Control (X ₂)	3.4	5.0	4.33	0.435
Managerial Performance (Y)	3.6	5.0	4.33	0.443
Job Relevant Information (Z)	3.3	5.0	4.37	0.468
Valid N (listwise)				

Source: SmartPLS 3.3.9 (2022)

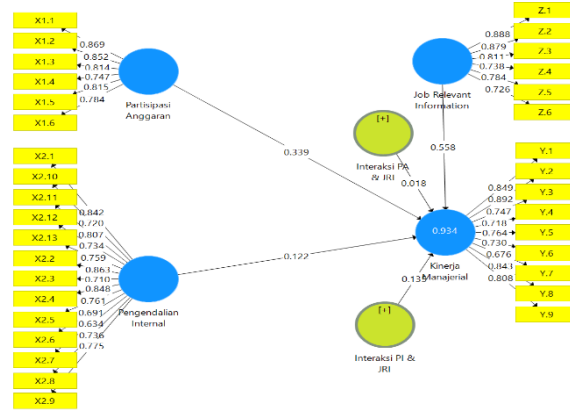
Descriptive statistics have the aim of providing an overview of the research variables. The results of statistical descriptive analysis above was processed by SmartPLS 3.3.9 software. The number of research data (N) is 107 data. The budgetary participation variable (X₁) has a minimum value of 3.3 and a maximum value of 5.0. The average value of budgetary participation is 4.32 with a standard deviation of 0.472. The internal control variable (X₂) has a minimum value of 3.4 and a maximum value of 5.0. The average value of budgetary participation is 4.33 with a standard deviation of 0.435. Managerial Performance Variable (Y) has a minimum value of 3.6 and a maximum value of 5.0. The average value of internal control is 4.33 with a standard deviation of 0.443.

Variable *Job Relevant Information* (Z) has a minimum value of 3.3 and a maximum value of 5.0. Average value *Job Relevant Information* is 4.37 with a standard deviation of 0.468.

4.2. Outer Model Evaluation

1. Validity test

The following is the result of the PLS Algorithm which shows the validity test.



Source: SmartPLS 3.3.9 (2022)

Figure 2. PLS Algorithm

Figure 2 above shows the outer model test which can be broken down into several tables as below. Table 4.4 below presents the results of the convergent validity test on the indicators of the variables of budgetary participation (X₁), internal control (X₂), managerial performance (Y), and Job Relevant Information (Z). This value comes from the outer loadings of the running PLS Algorithm.

Table 2. Convergent Validity Test Results (Outer Loadings)

Indicator	PA(X ₁)	PI (X ₂)	KM (Y)	JRI(Z)
1	0.869	0.842	0.849	0.888
2	0.852	0.863	0.892	0.879
3	0.814	0.710	0.747	0.811
4	0.747	0.848	0.718	0.738
5	0.815	0.761	0.764	0.784
6	0.784	0.691	0.730	0.726
7		0.634	0.676	
8		0.736	0.843	
9		0.775	0.808	
10		0.720		
11		0.807		
12		0.734		
13		0.759		

Source: SmartPLS 3.3.9 (2022)

Table 2 above shows that each indicator produces a value of outer loadings > 0.6 in other words the research indicators in this study have been able to measure the variables of budgetary participation (X₁), internal control (X₂), managerial performance (Y), and Job Relevant Information (Z). .)

Table 3 below presents the results of the discriminant validity test on the indicators of the variables of budgetary participation (X₁), internal control (X₂), managerial performance (Y), and Job Relevant Information (Z). This value comes from the cross loading of the running PLS Algorithm.

Table 3. Discriminant Validity Test Results (Fornell-Larcker)

	JRI	KM	PA	PI	JRI x PA	JRI x PI
X1.1	0.72	0.74	0.87	0.42	0.19	0.01
X1.2	0.74	0.81	0.85	0.50	0.15	0.15
X1.3	0.66	0.76	0.81	0.52	0.32	0.17
X1.4	0.60	0.63	0.75	0.47	0.24	0.09
X1.5	0.60	0.69	0.82	0.51	0.32	0.17
X1.6	0.61	0.68	0.78	0.43	0.30	0.16

X2.1	0.51	0.60	0.51	0.84	0.12	0.25
X2.1 0	0.49	0.49	0.40	0.72	0.05	0.07
X2.1 1	0.37	0.44	0.33	0.81	0.06	0.22
X2.1 2	0.44	0.46	0.35	0.73	0.07	0.13
X2.1 3	0.35	0.45	0.30	0.76	0.13	0.17
X2.2	0.56	0.63	0.55	0.86	0.12	0.27
X2.3	0.40	0.50	0.38	0.71	0.11	0.18
X2.4	0.50	0.56	0.51	0.85	0.13	0.25
X2.5	0.45	0.53	0.44	0.76	0.12	0.31
X2.6	0.59	0.59	0.51	0.69	0.09	0.22
X2.7	0.48	0.55	0.36	0.63	0.28	0.32
X2.8	0.50	0.58	0.49	0.74	0.14	0.27
X2.9	0.51	0.60	0.53	0.78	0.15	0.31
Y.1	0.73	0.85	0.74	0.58	0.13	0.22
Y.2	0.84	0.89	0.79	0.61	0.10	0.20
Y.3	0.69	0.75	0.60	0.57	0.15	0.15
Y.4	0.74	0.72	0.66	0.58	0.11	0.05
Y.5	0.73	0.76	0.68	0.60	0.19	0.18
Y.6	0.69	0.73	0.65	0.51	0.22	0.21
Y.7	0.61	0.68	0.48	0.44	0.40	0.32
Y.8	0.72	0.84	0.79	0.56	0.21	0.28
Y.9	0.71	0.81	0.79	0.56	0.30	0.22
Z.1	0.89	0.86	0.79	0.56	0.03	0.07
Z.2	0.88	0.80	0.71	0.52	-	-
Z.3	0.81	0.76	0.67	0.53	0.14	0.06
Z.4	0.74	0.66	0.55	0.51	0.07	0.04
Z.5	0.78	0.69	0.60	0.50	0.10	0.05
Z.6	0.73	0.64	0.56	0.41	0.20	0.06
JRI x PA	0.09	0.25	0.31	0.16	1.00	0.43
JRI x PI	0.05	0.25	0.15	0.31	0.43	1.00

Source: SmartPLS 3.3.9 (2022)

Table 3 above shows that the cross loading value of each indicator has a higher value on its own latent variable compared to other variables, but the Y4 indicator has a higher cross loading value on the Job Relevant Information (JRI) variable compared to the managerial performance variable(KM). This indicator is not eliminated with the consideration that the difference in value is not too large so that it can be maintained. The conclusion for the discriminant validity test through cross loading shows that the research indicators in the study have been able to measure the variables of budgetary participation (X₁), internal control (X₂), managerial performance (Y), and Job Relevant Information (Z)..

2. Reliability Test

The reliability test was conducted to prove the accuracy, consistency, and stability of the instrument in measuring the construct. Measuring the reliability of a construct with reflexive indicators can be done by calculating the composite reliability value. The conditions that are usually used to assess construct reliability are composite reliability and Cronbach's Alpha must be greater than 0.7 for confirmatory research and a value of 0.6 – 0.7 is still acceptable for exploratory research (Ghozali & Latan, 2015) .

Table 4 below presents the results of the reliability of the outer loadings of the variables of budgetary

participation (X_1), internal control (X_2), managerial performance (Y), and Job Relevant Information (Z).

Table 4 Outer Model Reliability Test Results

Information	Composite Reliability	Cronbach's Alpha
PA & JRI Interaction	1,000	1,000
PI & JRI Interaction	1,000	1,000
Job Relevant Information	0.918	0.891
Managerial Performance	0.934	0.920
Budgetary Participation	0.922	0.898
Internal control	0.947	0.939

Source: SmartPLS 3.3.9 (2022)

The results of testing the reliability of the questionnaire in table 4.6 above produce composite reliability and Cronbach's alpha numbers greater than 0.7. Based on these results, it can be stated that all indicators in the questionnaire used to measure the variables of budgetary participation (X_1), internal control (X_2), managerial performance (Y), and Job Relevant Information (Z) are declared reliable.

4.3. Inner Model Evaluation

Evaluation of the structural model or inner model aims to predict the relationship between latent variables. The inner model is evaluated by looking at the percentage of variance explained by looking at the R-Square value for endogenous latent constructs using resampling procedures such as bootstrapping to obtain stability from the estimate (Ghozali and Latan, 2015). The evaluation of the inner model was carried out by bootstrapping test which resulted in the coefficient of determination R square, Q square, and hypothesis testing. The results of the evaluation of the inner model are explained as follows.

1. Coefficient of Determination R Square

The coefficient of determination/ R^2 is used to determine how far the model's ability to explain the dependent variation (Ghozali, 2018). According to Ghozali (2018) the fundamental weakness of the use of the coefficient of determination (R^2) is the bias towards the number of independent variables included in the model. Every additional one independent variable, then R^2 must increase no matter whether the variable has a significant effect on the dependent. Therefore, many researchers recommend using the Adjusted R^2 Square value when evaluating which regression model is the best. The following are the results of the R Square test.

Table 5.R Square

Latent Variable	R Square	Adjusted R Square
KM	0.934	0.931

Source: SmartPLS 3.3.9 (2022)

Table 5 coefficient of determination R Square shows that managerial performance can be explained by budgetary participation, internal control, Job Relevant Information, interaction between budgetary participation and Job Relevant Information, interaction between internal control and Job Relevant Information of 93.1%, the remaining 6.9% other factors not included in the model are explained.

2. Q Square

A model is considered to have a relevant predictive value if the value of Q square is greater than 0 (> 0). The calculation value of Q Square is the same as Adjusted R square because in this research model there is only one endogenous variable, namely managerial performance. The value of Q Square > 0 also indicates that the independent variable in this study has predictive-relevance ability to the dependent variable in the study. This means that the model in this study is feasible to explain the endogenous variable, namely managerial performance.

3. Hypothesis test

The results of running bootstrapping are used to determine the direct effect and moderating effect between the variables of each hypothesis. The trick is to see the value of t-stat or sig (p-values). The t-stat value is above the value of 1.96 or sig. < 0.05 ($\alpha = 5\%$) indicates that H_a is accepted and H_0 is rejected. The following presents the results of hypothesis testing from bootstrapping. The equations formed in this study are as follows:

$$KM = 0,339PA + 0,122PI + 0,558JRI + 0,018PA.JRI + 0,135PI.JRI$$

The coefficient value above can be explained as follows:

1. The coefficient of budgetary participation on managerial performance shows a value of 0.339 (positive). The positive direction indicates that budgetary participation is in line with managerial performance. This means that if budgetary participation increases, it will improve managerial performance.

2. The coefficient of internal control on managerial performance shows a value of 0.122 (positive). The positive direction indicates that internal control is in line with managerial performance. This means that if internal control increases, it will increase managerial performance.
3. The coefficient of Job Relevant Information on managerial performance shows a value of 0.558 (positive). The positive direction indicates that Job Relevant Information is in line with managerial performance. This means that if Job Relevant Information increases, it will increase managerial performance.
4. The interaction coefficient between budgetary participation and Job Relevant Information on managerial performance shows a value of 0.018 (positive). The positive direction indicates that the interaction between budgetary participation and Job Relevant Information is in line with managerial performance. This means that if the interaction between budgetary participation and Job Relevant Information increases, it will increase managerial performance.
5. The interaction coefficient between internal control and Job Relevant Information on managerial performance shows a value of 0.135 (positive). The positive direction indicates that the interaction between internal control and Job Relevant Information is in line with managerial performance. This means that if the interaction between internal control and Job Relevant Information increases, it will increase managerial performance.

The following table presents the hypothesis testing as presented in table 6 below.

Table 6. Hypothesis Testing

Hypothesis	t-stat	Sig.	Note.
H1	3,668	0.000	H1 accepted
H2	2.059	0.040	H2 accepted
H3a	0.331	0.741	H3a rejected
H3b	2,327	0.020	H3b accepted

Source: SmartPLS 3.3.9 (2022)

Based on table 6, it can be seen that the results of hypothesis testing are as follows:

1. The effect of budgetary participation on managerial performance (H1).

Statistical hypothesis:

H0 : Budgetary participation has no effect on managerial performance.

Ha : Budgetary participation affects managerial performance.

Value of t-statistic budgetary participation on managerial performance of 2,511 > t-table 1.96 and sig. 0.000 < 0.05 ($\alpha = 5\%$), so H0 is rejected and Ha is accepted. This means that budgetary participation affects managerial performance (H1 accepted).

2. The effect of internal control on managerial performance (H2).

Statistical hypothesis:

H0 : Internal control has no effect on managerial performance.

Ha : Internal control has an effect on managerial performance.

Value of t-statistic internal control on managerial performance of 2.059 > t-table 1.96 and sig. 0.040 < 0.05 ($\alpha = 5\%$), so H0 is rejected and Ha is accepted. This means that internal control affects managerial performance (H2 is accepted).

3. The Effect of Budgetary Participation on Managerial Performance with Job Relevant Information as a Moderating Variable (H3a).

Statistical hypothesis:

H0 : *Job Relevant Information* does not moderate the relationship between budgetary participation and managerial performance.

Ha : *Job Relevant Information* moderating the relationship between budgetary participation and managerial performance.

The t-statistic value of the interaction between budgetary participation with *Job Relevant Information* on managerial performance of 0.331 < t-table 1.96 and sig. 0.741 > 0.05 ($\alpha = 5\%$), so H0 is accepted and Ha is rejected. This means that *Job Relevant Information* does not moderate the relationship between budgetary participation/internal control and managerial performance (H3a is rejected).

4. The Effect of Internal Control on Managerial Performance with Job Relevant Information as Moderating Variable (H3b).

Statistical hypothesis:

H0 : *Job Relevant Information* does not moderate the relationship between internal control and managerial performance.

Ha : *Job Relevant Information* moderate the relationship between internal control and managerial performance.

The t-statistic value of the interaction between internal control with *Job Relevant Information* on managerial performance of 2,327 > t-table 1.96 and sig. 0.020 < 0.05 ($\alpha = 5\%$), so H0 is rejected and Ha is accepted. This means

that *Job Relevant Information* moderating the relationship between budgetary participation/internal control and managerial performance (H3b accepted).

4.4. Discussion

1. The Effect of Budgetary Participation on Managerial Performance

The results showed the path coefficient value of 0.339 with a t-stat value of 2.511 > t-table 1.96 and sig. 0.000 < 0.05 ($\alpha = 5\%$), so H0 is rejected and Ha is accepted. This means that budgetary participation affects managerial performance (H1 accepted). Budgetary participation can affect managerial performance. With the budgetary participation, managers feel involved and must be responsible for budgetary execution so that managers are expected to be able to prepare budgets better, so that company goals can be achieved.

The research data shows that the involvement of respondents who occupy positions as directors, heads of administrative divisions, heads of divisions, heads of sections, heads of installations, and heads of rooms is quite high in planning and preparing budgets. This can be seen from the results of respondents' answers to the level of participation through filling out a questionnaire which has an average value of 4.32. Several question items that confirm the high level of respondents' participation in budgeting can be seen in the first question item (X1.1) "I am involved in budgeting in my area of responsibility" which has an average value of 4.31. This value explains that each respondent participates in the preparation of the budget. The fifth question item (X1.5) "My contribution to the budget is important" has an average value of 4.30 which means that each party has an equally important role, whether it is top line, midfield, or bottom line managers. The involvement of all parties in the preparation of the budget is important so that the budget can be prepared better as well as a form of cooperation that occurs between superiors and subordinates. Budgetary participation is expected to improve the performance of managers because when the goals or standards designed in a participatory manner are approved, subordinates will feel more responsible for personal responsibility so that these goals or standards can be achieved, because they are involved in their preparation. Budgets that are structured through participation provide a good increase in the achievement of managerial performance, although in the implementation of the budget there are still weakly presented in the findings of the BPK audit. However, these findings do not interfere with budgetary execution in hospitals as a whole.

The results of this study are in line with research conducted by (Moheri & Arifah, 2015), (Zubir et al., 2016), and (Pritama & Kurnia, 2017) who also found that budgetary participation had a positive effect on managerial performance. Budgetary participation refers to the degree of influence and involvement that individuals feel in the budget design process. Participation is defined as a form of cooperation that occurs between superiors and subordinates. With budgetary participation, it is hoped that the manager's performance will increase, because when the goals or standards designed in a participatory manner are approved, subordinates will have personal responsibility for achieving these goals or standards, since they are involved in their preparation. In preparing the budget, it is necessary to involve top, middle and lower level management so that budgetary participation can be assessed as a managerial approach that can improve the performance of each member of the organization as an individual because with participation in budgeting it is expected that each individual will be able to improve his performance in accordance with predetermined targets (Pritama & Kurnia, 2017).

Shukri et al. (2019) explained that budgetary participation is related to the extent of manager involvement and has an influence in determining the budget whose performance will be evaluated and rewarded for achieving the set budgetary targets. Budgetary participation has a positive influence in motivating managers to have a high commitment to achieving a predetermined budget. Lower-level managers who are involved in setting the budget will have a greater tendency to accept the budgetary target than if the budget is set unilaterally. As a result of subordinates being included in participatory budgeting, it will encourage subordinates to be bound by higher commitments to achieve performance.

2. The Effect of Internal Control on Managerial Performance

The results showed the path coefficient value of 0.122 with a t-stat value of 2.059 > t-table 1.96 and sig. 0.040 < 0.05 ($\alpha = 5\%$), so H0 is rejected and Ha is accepted. This means that internal control affects managerial performance (H2 accepted). Good internal control can improve managerial performance, and conversely bad internal control can open up gaps for errors, fraud, indiscipline, and other negative things that can reduce managerial performance.

The research data shows that the internal control applied to the hospital has been quite good even though the results of the BPK audit still found deficiencies and weaknesses in the hospital's internal control system. The results of respondents' answers to the level of participation through filling out a questionnaire which has an average value of 4.33. Several question items that confirm the good implementation of internal control can be seen in the first question item (X2.3) "I know that the hospital leadership organizes planning, monitoring and evaluation for activity control and performance evaluation" has an average value of 4.30. This value explains that the hospital has a planning, monitoring and evaluating for controlling activities and evaluating performance so that each activity is always under supervision and evaluated so that the next control can be continuously improved.

First question item (X2.1) "All hospital employees are aware of the consequences of irregularities and violations of the code of ethics committed" has an average value of 4.33 which means that the hospital seeks to discipline its employees by providing sanctions for any deviations and violations committed. Consequences are the consequences of actions that can be positive or negative. Consequences in terms of motivating employees can be in the form of rewards and punishments. These two things are very important in motivating employee performance because through reward and punishment employees will become more qualified and responsible for the tasks assigned (Pramesti, Sambul, & Rumawas, 2019). The existence of good internal control absolutely can improve managerial performance.

Although BPK found audit findings related to internal control weaknesses, obviously this does not mean that the hospital does not have internal control at all. Internal control at the hospital is still quite efficient and effective in improving managerial performance at the hospital studied in this study.

The results of this study are in line with research conducted by Hartini & Lestari (2018), Anwar (2018) and (Kurnianingsih et al., 2020) states that internal control has a positive and significant effect on managerial performance. This explains that in order to improve managerial performance, good internal control is needed. The internal control system was created to provide adequate assurance for the achievement of effectiveness, efficiency, compliance with applicable laws and regulations, and the reliability of the government's financial statement presentation through a process influenced by management. The more reliable the internal control system, the better the performance of an organization and the easier it will be to achieve organizational goals.

3. The Effect of Budgetary Participation on Managerial Performance with Job Relevant Information as a Moderating Variable

The results showed that the path coefficient value was 0.018 (positive). The positive direction indicates that the interaction between budgetary participation and Job Relevant Information is in line with managerial performance. This means that if the interaction between budgetary participation and Job Relevant Information increases, it will increase managerial performance but not significantly. The results also show that the value of the t statistic is $0.331 < t\text{-table } 1.96$ and $\text{sig. } 0.741 > 0.05$ ($\alpha = 5\%$), so H_0 is accepted and H_a is rejected. This means that *Job Relevant Information* does not moderate the relationship between budgetary participation and managerial performance (H_{3a} rejected). The existence of Job Relevant Information does not strengthen the influence of budgetary participation on managerial performance. This is because the information contained in Job Relevant Information is more likely to lead to the duties and responsibilities in the Standard Operating Procedure (SOP), not to information related to the implementation of the hospital budget.

BPK audit findings explain that there are still weaknesses in the implementation of outpatient and inpatient services that are not in accordance with Minimum Service Standards (SPM), Service Operational Standards (SOP), and Organizational Guidelines. In addition, there are still constraints on Human Resources (HR) that have not been managed adequately, have not been in accordance with the provisions and have not supported outpatient and inpatient services. This causes the authorized tasks have not been carried out in accordance with the MSS and SOPs, so that the information conveyed does not provide significant benefits for planning and budgeting. This certainly has an impact on the hospital's managerial performance which is constrained to be improved in terms of budgetary participation and job relevant information.

The results of this study are in line with research conducted by Pratama & Kurnia (2017) and Sucitrawati & Sari (2017) who found that Job Relevant Information did not moderate the relationship between budgetary participation and managerial performance. Job relevant information is information related to tasks that can assist managers in making decisions. The transfer of information that occurs is expected so that the parties concerned or managers get better knowledge about alternative decisions and actions needed to achieve goals. This transfer of information results in the disclosure of private information, where the information flowed can be known by managers, but the information obtained is not in accordance with what is expected, such as delays in delivering information and lack of information about other parts of the organization.

The role of job relevant information in this study was not able to moderate the relationship between budgetary participation and managerial performance due to the variable job relevant information not being the main factor in budgeting. This is probably because the information needed is information that already exists and has been systemized from each unit, so there is no need for special actions regarding the availability of information (Sucitrawati & Sari, 2017a).

The results of this study are not in line with research conducted by Ayu & Putri (2013), Zubir et al. (2016), Saraswati (2019), Adrianto (2019) and Rahman et al. (2020) states that job relevant information strengthens the relationship between budgetary participation and managerial performance. The existence of participation in budgeting, a manager will try to find more accurate information related to his responsibilities. High availability of quality information can affect the performance of managers in both planning and decision making. The involvement of subordinates in budgeting will greatly enable them to provide known information. In this case, the subordinate may disclose some of his personal information that can be included in budgeting (Zubir et al., 2016).

With participation in the budgeting process, subordinates are given the opportunity to provide input in the form of information they have to their superiors so that superiors will gain a better understanding of knowledge relevant to the task. In general, information during the participation process will increase the individual's ability to perform. If subordinates or budgetary executives are given the opportunity to provide input in the form of information they have to their superiors or budgetary power holders so that superiors or budgetary power holders will gain a better understanding of knowledge relevant to the task (Adrianto, 2008). Job Relevant Information (JRI) improves performance by providing more accurate estimates of the environment so that the best course of effective action can be selected.

4. The Effect of Internal Control on Managerial Performance with Job Relevant Information as Moderating Variable

The results showed that the path coefficient value was 0.135 (positive). The positive direction indicates that the interaction between internal control and Job Relevant Information is in line with managerial performance. This means that if the interaction between internal control and Job Relevant Information increases, it will increase managerial performance. The results also show that t-statistic value of the interaction between internal control with Job Relevant Information on managerial performance of 2,327 > t-table 1.96 and sig. 0.020 < 0.05 ($\alpha = 5\%$), so H_0 is rejected and H_a is accepted. This means that Job Relevant Information moderate the relationship between internal control and managerial performance (H_{3b} accepted). Internal control accompanied by clear information will facilitate supervision so that improving performance will be easier. The existence of clarity and adequacy of information owned by the hospital can assist managerial parties in making decisions so that with the information relevant to the task, the expected organizational goals will be achieved.

The research data shows that the respondents have understood the duties and responsibilities of each position. This can be seen from the results of respondents' answers to Job Relevant Information through filling out questionnaires which have an average value of 4.37. Several question items that confirm that employees understand the duties and responsibilities of each position can be seen in the first question item (Z1.1) "I clearly know the tasks that are my responsibility in the office" which has an average score of 4.36. This value explains that each respondent knows their respective duties and responsibilities. The existence of an understanding of the duties and responsibilities makes it easier to supervise, so that if there is an omission of duties it will be clear which employee should be responsible.

The first question item (Z1.3) "I have to make sure that the information available for decision making is adequate" has an average value of 4.33 which means that decision making is not done without sufficient information, but decision making is based on information sufficient and relevant, so that the decisions taken will be more precise and accurate. The right decisions will be able to improve managerial performance because each goal that is prepared will be more relevant to the conditions in the field.

The BPK audit findings found weaknesses in internal control activities in hospitals, including monitoring and evaluation of the implementation of outpatient and inpatient service activities that had not been carried out adequately, and there was no follow-up on the results of monitoring and evaluation of outpatient and inpatient services. This finding causes internal control to be less than optimal. Internal control at the hospital will be maximized if these findings can be addressed as soon as possible. The existence of monitoring, evaluation and follow-up will provide additional information to managerial parties so that it can have a positive impact on decision making. This certainly can improve managerial performance at the hospital in the next fiscal year.

The results of this study are in line with research conducted by Hartini & Lestari (2018), Saraswati (2019), Amrul et al. (2021) who found that Job Relevant Information moderated the relationship between internal control and managerial performance. The availability of task-related information will increase the choice of planned actions to achieve goals. Job relevant information shows the role of information in facilitating job-related decision making. Internal control accompanied by clear information will facilitate supervision so that the achievement of budgetary targets will be easier. The existence of clarity and adequacy of information possessed by managers can assist managers in making decisions so that with information relevant to the task, the expected organizational goals will be achieved (Amrul et al., 2021).

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of the analysis on the effect of budgetary participation and internal control on managerial performance with Job Relevant Information as moderator at three (3) hospitals in Jambi province, namely Nurdin Hamzah Hospital, Tanjung Jabung Timur; General Hospital HA Thalib, Kerinci Regency; RUSD Sultan Thaha Syaifuddin, Tebo Regency, it can be concluded that:

1. Budgetary participation has an effect on managerial performance.
2. Internal control affects managerial performance
3. Job Relevant Information has not been able to moderate the relationship between budgetary participation and managerial performance.

4. *Job Relevant Information* could moderate the relationship between internal control and managerial performance.

5.2. Suggestion

Starting from the conclusions of the study, the researchers tried to provide input or considerations in the form of suggestions to:

1. The hospital management is expected to continue to develop procedures for making policies and decisions by considering all available information from both subordinates and superiors. In addition, good internal control is also needed so that the supervision of budgetary implementation is right on target in order to achieve better performance.
2. For further researchers, to complete the survey method with interviews to increase the attitude of concern and seriousness of the respondents in answering all the questions, as well as to add other independent variables related to managerial performance, such as motivation (Moheri & Arifah, 2015), innovation perception (Pritama & Kurnia, 2017), leadership style (Idrianto, 2018), organizational culture (Sucitrawati & Sari, 2017b).

5.3. Limitation

This research is inseparable from limitations and weaknesses. Some of these limitations are expected to be overcome in the next research, these limitations include the collection of research data only from questionnaires so that it is less able to collect respondents' answers flexibly. The lack of samples used in this study resulted in constrained research results when generalized to all hospitals in the Jambi Province.

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