



Influence of Budget Participation, Decentralization Structure, and Public Accountability on Leadership Performance (An Empirical Study on the Leaders of Regional Work Units in Cirebon Regency)

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Abstract. This study aims to analyze the effect of budget participation, decentralization structure and public accountability on leadership performance. The object in this study is the Regional Apparatus Work Unit (SKPD) of Cirebon Regency. The data used in this study are primary data. Data collection techniques by distributing questionnaires. The population in this study was 2 agencies and 10 agencies with a sample of 89 employees. The results of this study prove that: 1) Budget Participation affects the Performance of Leaders. 2) Decentralization Structure affects Leadership Performance. 3) Public Accountability affects the performance of the Leader. The data analysis used in this study was multiple linear regression using SPSS 25 for Windows Application.

Keywords: Budget Participation, Decentralization Structure, Public Accountability

INTRODUCTION

In the public sector, the performance of leaders is not just a measure of individual success, but a reflection of the collective efforts of the organization in serving the community (Ikhyannuddin, 2021). The effectiveness of regional leaders' plans, policies, and initiatives to foster high-quality public development and services, thereby ensuring public satisfaction, serves as a tangible indicator of their performance.

Ability and motivation are two factors that Keith Davis claims influence performance (Mangkunegara, 2016; Setiawan, 2021). However, Wahyuni et al. (2014) noted that budget participation, decentralization structure, and public accountability are elements influencing leadership effectiveness in managerial roles in Regional Government Work Units (SKPD) or Regional Government Organizations (ODP). Suryani and Pujiono's (2020) research findings supported the analysis, which indicated that there was no significant relationship between budget target clarity and managerial performance, a significant relationship between decentralization

and managerial performance, and no significant relationship between public accountability and ODP managerial performance in Pekanbaru City. Instead, there was a significant relationship between budget participation and supervisory performance.

For the regional government to uphold good governance, it must not only review itself but also adapt to the evolving demands of the community, who are the ultimate stakeholders. This includes enhancing performance and accountability (Irmawati Alimuddin, 2022). (Irmawati Alimuddin, 2022) The effective functioning of SKPD is crucial in this regard, as it is expected to elevate the standard of social services.

The machinery of state government that oversees regional government affairs is called the SKPD, or Regional Work Units. Article 120 of Law No. 32 of 2004 Governing Regional Governments is the legal foundation for creating SKPD as of 2004. As a result, programs and activities are planned according to the goals specified in general planning documents, and the attainment of APBD performance targets is now organized according to Ministry of Home Affairs Regulation No. 13 of 2009. Only when budgetary accomplishments are realized can performance targets be demonstrated to have been met.

Table 1 Empirical Data on Budget Realization of Revenue and Expenditure for the Year Ending December 31, 2020 to 2022

Tahun	Budget Amount (Rp)	Budget Realization (Rp)	Remaining Budget (Rp)
2020	3.770.704.615.658,00	3.694.214.500.257,00	76.490.115.401
2021	3.955.687.923.988,27	3.942.811.181.843,00	12.876.742.145,27
2022	3.960.950.401.341,52	3.988.922.622.626,00	(27.972.221.284,48)

Source: (Cirebon Regency Information and Communication Technology Department Website; <https://shorturl.at/lyEQW> & Cirebon Regency Website; <https://shorturl.at/syFG8>, accessed November 13, 2023).

According to Table 1 above, the remaining budget of Cirebon Regency in the Report on the Realization of Regional Revenue and Expenditure Budget saw a surplus of IDR 76,490,115,401 in the budget year 2020. Cirebon Regency saw a deficit of (IDR 27,972,221,284.48) in the Report on the Realization of Regional Revenue and Expenditure Budget for 2022 compared to a surplus of IDR 12,876,742,145.27 in 2021. From the Realization Report of the Cirebon Regency Regional Budget from 2020 to 2021, it can be inferred that while revenue received in 2022 was less than the total budget for expenditure and transfer, Cirebon Regency experienced a deficit that year.

Several causes may contribute to this budget shortfall, affecting several areas, including public services. Because budget cuts in these areas may occur, budget shortfalls may result in a decline in the quality of public services, including infrastructure, health, education, and other impacted sectors. This demonstrates that the Cirebon Regency's SKPD leaders' performance in managing the realization of revenue and expenditure budgets still needs to be better. As such, careful financial management of the realization of the revenue and expenditure budget is required. As a local government body, Cirebon Regency has difficulties maximizing leadership effectiveness in Regional Government Work Units (SKPD). Public accountability, decentralization, and budget involvement will all play a significant role in achieving leadership performance in the regional governance framework.

The process of budget planning that entails cooperation between superiors and subordinates is called budget participation. It aims to guarantee that budgetary goals are met. Cooperation between superiors and subordinates is crucial in budget determination to guarantee alignment between budget allocation and organizational goals (Ilmawan, 2017; Maulana et al., 2020). Budget Participation has a beneficial effect on Leadership Performance, according to Kamase (2020). However, it has been reported to not affect leadership performance based on earlier research by Juaini et al. (2019).

The decentralization structure illustrates the degree of power assigned to Regional Work Units (SKPD), leading to increased duties, including planning and managing operational activities, and requiring more comprehensive data (Irmawati Alimuddin, 2022). The autonomous regions of the province and district governments constitute the basis of the decentralization principle. Regional autonomy aims to give individual areas the authority to manage their resources based on their own goals, interests, and capabilities. Local governments are responsible for financial management when cities and regencies are granted autonomy (Bayu et al., 2019). Organizations with a decentralized structure can grow their capacities, manage events, respond quickly, and make better decisions, all of which lead to higher performance. According to earlier research (Ikhyannuddin, 2021), Decentralization Structure does not affect Leadership Performance; however, research by (Irmawati Alimuddin, 2022) shows that Decentralization Structure has a positive impact on Leadership Performance.

Public accountability is another issue that influences leadership performance. Every person working for this public sector organization must be able to comprehend, know, and answer to the public about the organization's budgeted goals during the budget planning process. Public accountability for organizational goals boosts public trust in governance leadership performance

and enhances leadership performance through efficient budget implementation. As stated by Muhsin and Dwita (2022). Research by Muhsin and Dwita (2022) indicates that public accountability does not affect leadership performance; however, Ikhyanuddin (2021) shows that public accountability positively impacts leadership performance.

The goal of the research that the researcher conducts is to reexamine and ascertain whether there are differences in the results of previous research based on the phenomenon of revenue and expenditure budget realization and the inconsistent findings of previous research, which serve as the foundation for this study. The current study will sample various units, including the Cirebon Regency's Regional Work Units (SKPD). The researcher is interested in carrying out additional research on "The Influence of Budget Participation, Decentralization Structure, and Public Accountability on Leadership Performance (A Case Study on the Leadership of Regional Work Units in Cirebon Regency)" in light of the researchers previously mentioned, who point out a research gap that could result in inconsistent research findings.

LITERATURE

Goal Setting Theory

In the goal-setting theory proposed by Edwin Locke (1960), it explains the relationship between goal-setting and work achievement (Performance). The theory states that individual behavior can be regulated based on the desire of the individual to achieve a goal. Organizations that provide opportunities for employees to participate in goal setting tend to perform better in carrying out tasks compared to goals set by superiors alone (Prasetya et al., 2023). This theory is used to explain managerial actions in achieving expected goals. Every organization that has set goals will find it easier to achieve performance targets that align with the vision and mission of the organization. In some cases, participative goal-setting will lead to superior performance, meaning that individuals who understand clear goals and participate in budgeting will have better job performance compared to those who do not have a clear understanding of budget goals and do not participate in budgeting.

Leadership Performance

Leadership performance refers to the work achievements or accomplishments made by individuals or groups of people fulfilling duties, obligations, and responsibilities in carrying out organizational activities. Usually, Leadership Performance is concrete, whereas managerial work is abstract (Melia, 2019) in (Gustina and Febriyanti, 2020). According to Rudianto (2013), the main objective of performance evaluation is to provide motivation to employees in achieving

organizational goals and complying with previously established behavioral standards to yield expected actions and results. There are four basic concepts proposed by Rudianto (2013) that need to be understood: Determining Strategy, Determining Measurement of Strategy, Integrating Measurement into Management Systems, and Continuously Evaluating Measurement Results.

Budget Participation

Participation, as defined by (Mulyadi, 2001) in (Posi, 2018), is the "involvement of operating managers in deciding together with the budget committee regarding the series of activities in the future that will be undertaken by the operating manager in achieving budget targets." Participation is a process in the organization where leaders are involved in setting budget goals, making it their responsibility for budget participation. Additionally, it is communicated that "the budget is made by the regional head through proposals from the working units submitted to the head of the department, which will then be proposed to the regional head, and then together with the DPRD, they will set the budget made in accordance with the applicable Regional Regulation (Perda)" (Posi, 2018). Participation can be interpreted as the involvement of Regional Work Units (SKPD) in the preparation of regional budgets (APBD). Budget users who are given the opportunity to propose activities related to the implementation of their main tasks and functions (Tupoksi) of the SKPD they lead, namely the Head of the SKPD (secretariat, offices, agencies, offices, and police units). Participation of section heads, sub-section heads, department heads, and sub-department heads in budgeting will help ensure more realistic decisions and organizational goals are more aligned.

Decentralization Structure

Decentralization involves delegating responsibilities and authorities to lower-level managers. The level of empowerment indicates the extent to which top-level managers allow lower-level managers to formulate policies independently. The authority delegation given to lower-level managers in decision-making will also be followed by greater responsibility for their activities. Greater responsibility naturally arises because the policies implemented are their own initiatives. Power here gives the right to determine tasks and responsibilities, which is an obligation to complete tasks (Melasari & Handayani, 2018). According to (Indrayati, 2017), the following are reasons for decentralization: a. Ease in collecting and using local information. b. Focus on central management. c. Training and motivating segment managers. d. Increasing competitiveness and opening segments to various market forces.

Public Accountability

Accountability can be understood as responsibility. An individual or organization can be considered accountable if they can explain or justify the actual conditions, including decisions made and activities performed. It can be concluded that accountability is a form of recording, reporting, or justifying actions that have been taken.

Responsibility for the performance of local government agencies entails the obligation of periodic reporting by those government agencies. The manifestation of public accountability is subsequently compiled and presented in the form of a report known as the Government Agency Accountability Performance Report (Laporan Kinerja Akuntabilitas Instansi Pemerintah/LAKIP) (Aini, 2016) as cited in (Gustina & Febriyanti, 2020).

METHOD

This study employs a quantitative research method using questionnaires. The data used in this research are primary data obtained from questionnaire responses. The researcher will examine the influence between independent variables (explanatory variables), namely Budget Participation, Decentralization Structure, and Public Accountability, on the dependent variable, which is Managerial Performance, using IBM SPSS Statistics version 25 for Windows.

DISCUSSION

Normality Test Results - Probability Plot The normality test is conducted to determine whether, in a regression model, the dependent variable or both have a normal distribution or not. A good regression model features data distribution that is normal or approximates normal. To detect normality, a normality test can be conducted as follows:

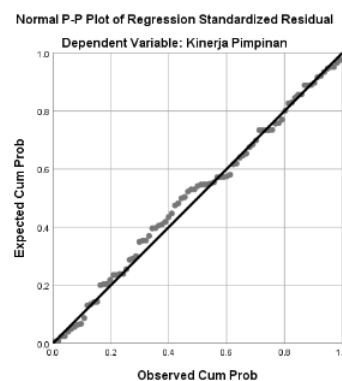


Figure 1 Normality Test Results Probability-plot
Source: Processed Primary Data Results

The test findings show a normal distribution, as shown in Figure 1. The data test illustrates a normal distribution when points form a wave or a diagonal line. Because the points form a diagonal line, the test data in the above figure displays normal findings.

Multicollinearity Examination

The Multicollinearity Test is utilized to ascertain whether or not there is a correlation between the independent variables in the regression model. When there is no correlation or multicollinearity between the independent variables, the regression model is considered excellent. We look at tolerance and Variance Inflation Factor (VIF) values to identify multicollinearity in the regression model. Reliability between the independent variables in the regression model is assumed to be zero if the tolerance value is greater than ten and the VIF value is less than 10.

Table 2 Multicollinearity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	14.901	3.227			
Budget Participation	.353	.066	.505	.726	1.377
Decentralized Structure	.366	.134	.219	.995	1.006
Public Accountability	.129	.063	.191	.730	1.371

a. Dependent Variable: Kinerja Pimpinan

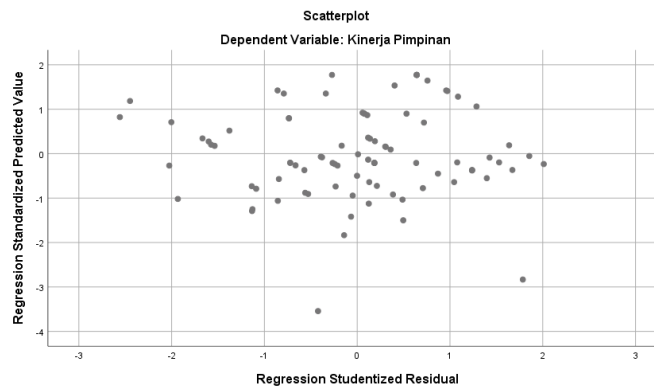
Source: Processed Primary Data Results, 2023

The budget participation variable (X1)'s tolerance value is $0.726 > 0.10$, and its VIF value is $1.377 < 10$, indicating that multicollinearity is absent. These findings are supported by Table 2 above. Also demonstrating the absence of multicollinearity is the tolerance value of the decentralized structural variable (X2), which is $0.995 > 0.10$, and the VIF value, which is $1.006 < 10$. Similarly, the public accountability variable (X3) has a tolerance value of $0.730 < 0.10$ and a VIF value of $1.371 < 10$, showing that multicollinearity is absent. No multicollinearity between the independent variables in the regression model is thus indicated by the test results for these three variables.

Heteroskedasticity Test - Scatter-plot

The Heteroskedasticity Test aims to determine whether there is variance inequality of residuals from one observation to another in the regression model. One way to detect the presence or absence of heteroskedasticity is by examining the Scatter-plot graph.

Figure 2 Heteroskedasticity Test Results Scatter-plot



Source: Processed Primary Data Results, 2023

Based on Figure 2 above, it can be observed that the heteroskedasticity test results indicate freedom from the phenomenon. This is because if the points scatter randomly or do not form a pattern or line, then the test data is free from heteroskedasticity. Therefore, in the test data above, the results indicate freedom from the phenomenon because the points are scattered.

Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is used to determine the extent of the influence of independent variables on the dependent variable, namely Budget Participation (X1), Decentralization Structure (X2), Public Accountability (X3), and Leadership Performance (Y). Multiple linear regression analysis in this study is conducted using the SPSS 25 program for Windows. Below is the table of the multiple linear regression analysis results:

Table 3 Multiple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	14.901	3.227			
Budget Participation	.353	.066	.505	.726	1.377
Structure Decentralization	.366	.134	.219	.995	1.006
Public Accountability	.129	.063	.191	.730	1.371

a. Dependent Variable: Leadership Performance

Source: Processed Primary Data Results

Based on the above Table 3, the linear regression equation obtained is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

$$Y = 14,901 + 0,353 PP + 0,366 SD + 0,129 AP + e$$

Here is the translation:

- a) The constant value of 14.901 means that if the variables consisting of Budget Participation, Decentralization Structure, and Public Accountability have a value of 0 (zero), then Leadership Performance will be 14.901.
- b) Budget Participation (X1) value is 0.353, indicating a positive relationship between the Budget Participation variable and Leadership Performance. If the Budget Participation variable increases by 1 point, then Leadership Performance will increase by 0.353.
- c) The value of Decentralization Structure (X2) is 0.366, indicating a positive relationship between the Decentralization Structure variable and Leadership Performance. If the Decentralization Structure variable increases by 1 point, then Leadership Performance will increase by 0.366.

Continuing with the analysis, the value of Public Accountability (X3) is 0.129, further confirming the positive relationship between Public Accountability and Leadership Performance. An increase of 1 point in Public Accountability will lead to a 0.129 increase in Leadership Performance.

Coefficient of Determination Test (R2)

The Coefficient of Determination (R2) is used to express the level of relationship strength in percentage form. The results of the Coefficient of Determination test can be seen in the following table:

Table 4 Determinant Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676 ^a	.456	.437	2.24622

a. Predictors: (Constant), Public Accountability, Decentralized Structure, Budget Participation

Source: Processed Primary Data Results

Based on the Adjusted R-square value of 0.437, the Coefficient of Determination is 0.437. Therefore, it can be understood that simultaneously Variables X1, X2, and X3 have a value of 43.7% towards variable Y, while the remaining 56.3% is influenced by other variables or factors.

Partial Test (t)

The partial test (t) is used to prove the significance of the dependent variable to the independent variable individually, as explained below:

Table 5 Partial Test (t)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	14.901	3.227		4.617	.000
1 Budget Participation	.353	.066	.505	5.381	.000
Decentralized Structure	.366	.134	.219	2.733	.008
Public Accountability	.129	.063	.191	2.039	.045

a. Dependent Variable: Leadership Performance
 Source: Processed Primary Data Results, 2023

Based on Table 5 above, it can be explained according to each variable as follows:

- a) The research results indicate that the Budget Participation variable has a t-value of 5.381 > T-table 1.987 with a significance value of 0.000 < 0.05. Therefore, H0 is rejected, and H1 is accepted, indicating that variable X1 towards Y has a partial and significant effect.
- b) The research outcomes underscore that the Decentralization Structure variable, with a t-value of 2.733 > T-table 1.987 and a significance value of 0.008 < 0.05, have significant implications for the relationship between X2 and Y, resulting in the rejection of H0 and acceptance of H2.
- c) The research results reveal that the Public Accountability variable has a t-value of 2.039 > T-table 1.987 with a significance value of 0.045 < 0.05. Consequently, H0 is rejected, and H3 is accepted, indicating that variable X3 towards Y has a partial and significant effect.

Leadership Performance and Budget Participation: An Analysis Considering the SPSS 25 data processing findings, Budget Participation substantially impacts Leadership Performance in the Cirebon Regency SKPD, according to the hypothesis test for Windows. 0.000 < 0.05 is the significant value for the hypothesis test, which supports this. The findings were derived from a sample of eighty-nine workers who were heads of departments and agencies in the Cirebon Regency, including section heads, sub-heads of departments, and agency heads. The bulk of the categories are recognized to agree when examining the frequency distribution processing results of the Budget Participation variable.

Leadership Performance can be enhanced by budget participation. By making suggestions for proposals and funding to meet organizational goals, employees participating in budgeting within the organizational unit might inspire others to participate. Individuals are motivated to work harder to attain organizational goals when they feel that all members have acknowledged

and approved their proposals and suggestions. This is in keeping with Edwin Locke's Goal Setting Theory (1960), which states that employees will be more dedicated to the company and work harder to attain its goals if they can help create them. Sahrul Hi's studies corroborate the research results that budget participation impacts leadership performance. According to the study gap results, the budgeting process's Budget Participation variable will improve leadership performance. Higher leadership success is correlated with greater employee budgeting involvement.

Through employee involvement in financial decision-making, budget participation can improve leadership performance and make it easier for the company to accomplish its objectives. It can also boost employee motivation and self-confidence to complete jobs with zeal when workers are involved in financial planning. Employees will also have a sense of accountability for the budget created, which can help leaders and management teams communicate and coordinate better during their work. This will allow both groups to perform better, which will help the budget plans reach the targets and goals set mutually.

Leadership Outcomes and the Impact of Decentralized Organizational Structure

According to the data processing results using SPSS 25 for Windows, the hypothesis test indicates that the Decentralization Structure highly influences Leadership Performance in the Cirebon Regency SKPD. The significance value for the hypothesis test is $0.008 < 0.05$, which supports this. The findings were derived from a sample of eighty-nine workers who were heads of departments and agencies in the Cirebon Regency, including section heads, sub-heads of departments, and agency heads. Most categories agree with the frequency distribution processing results of the decentralization structure variable. Authority is delegated from upper levels to lower levels in a decentralization structure. Decision-making speed is facilitated, which has an impact on leadership performance. Staff members may feel more accountable and motivated when they have decision-making authority since it helps them concentrate more intently on departmental or divisional goals and objectives.

Individuals and organizational units can achieve goals with the support and incentive of the Goal-Setting Theory relationship, which enhances leadership performance. Problem-solving duties like financial decision-making are simple to complete in a decentralized organization. Respondents' responses on the Decentralization Structure indicator reveal the research's findings, with many agreeing or strongly agreeing. The ability for employees to make choices more

quickly, gain more authority, and concentrate their attention on departmental or divisional goals and targets can all benefit from this organizational structure.

Sahrul Hi carried out studies showing that decentralization structure affects leadership performance. Posi (2018), Ikhyannuddin (2021), and Irmawati Alimuddin (2022), which lend support to this study. The area of decentralization structure, which is directly related to leadership performance, is congruent with real-world circumstances. Superiors grant decentralization to their subordinates and SKPD personnel for the purpose of greater implementation, increased efficiency, and increased accountability in budgetary matters. This suggests that employee performance rises with increasing decentralization levels.

Accountability to the Public's Impact on Leadership

Public Accountability significantly improves Leadership Performance in the Cirebon District SKPD, according to the hypothesis test based on data analysis performed with SPSS 25 for Windows. With a significance value of 0.045—less than 0.05—the hypothesis test result provides evidence for this. Eighty-nine workers, including section heads, subdivision heads, and heads of departments and agencies in the Cirebon District, made up the sample. According to the results of the Public Accountability variable's frequency distribution processing, most respondents agree with the indicators.

According to the study findings, leadership performance is influenced by the variable of public accountability. Stated differently, public accountability is effectively implemented within the Cirebon District SKPD and can impact leadership performance. This fits nicely with the Goal Setting Theory, which suggests that achievement increases with increased accountability for all organizational actions. Organizational goals are easily attained when there is strong performance.

Integrating elements of public accountability into choices and actions is necessary for leaders to attain high performance. To earn the public's trust regarding budget utilization, local governments must be able to comply with their tasks by being transparent about their budgets. This helps to enhance the performance of leaders.

According to a study by Ikhyannuddin (2021), Ira Gustina, Feni Febriyanti (2020), Prasetyo Reynaldi A, Yohana Kus S, & Rudi Suryo K (2023), and Putri Melia & Vita Fitria S (2019), public accountability has an impact on leadership performance. These findings are consistent with those results. The Cirebon District administration is accountable to the public for all financial-related operations, demonstrating the importance of public accountability as an indicator.

CONCLUSION

Based on the research titled "The Influence of Budget Participation, Decentralization Structure, and Public Accountability on Leadership Performance in the Cirebon District SKPD using SPSS 25 for Windows," the following conclusions are drawn:

1. Based on the t-test results, the Budget Participation variable has a significance value of 0.000, where the significance level is greater than 0.05. Thus, it can be concluded that the Budget Participation variable influences Leadership Performance because employee involvement in budgeting is deemed adequate and can improve organizational goals.
2. Based on the t-test results, the Decentralization Structure variable has a significance value of 0.008, where the significance level is greater than 0.05. Thus, it can be concluded that the Decentralization Structure variable influences Leadership Performance because delegating decision-making authority from higher levels to lower levels can lead to faster decision-making and provide motivation and responsibility to employees.

Based on the t-test results, the Public Accountability variable has a significance value of 0.045, where the significance level is greater than 0.05. Thus, it can be concluded that the Public Accountability variable influences leadership performance because to achieve good performance, the government must be able to provide budget transparency to the public to gain public trust.

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