

**THE EFFECT OF BUDGETARY PARTICIPATION AND  
JOB RELEVANT INFORMATION ON MANAGERIAL  
PERFORMANCE AT PT PERKEBUNAN NUSANTARA IV  
REGIONAL II MEDAN**

**FINAL ASSIGNMENT**

Submitted in Partial Fulfillment of the  
Requirements for the Degree of Bachelor of Accounting (S.Ak)



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**Yang Menyatakan**



**NAJWA PUTRI**

## **ABSTRACT**

### **THE EFFECT OF BUDGETARY PARTICIPATION AND JOB RELEVANT INFORMATION ON MANAGERIAL PERFORMANCE AT PT PERKEBUNAN NUSANTARA IV REGIONAL II MEDAN**

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The purpose of this study is to examine and analyze The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan. This study employs an associative approach with a quantitative research design, using primary data collected through questionnaires. The data were collected by distributing questionnaires to managers and representatives from each division involved in the budgeting process at PT Perkebunan Nusantara IV Regional II Medan. The sampling technique used in this study was saturated sampling, resulting in a total sample of 32 respondents. The data analysis techniques include descriptive statistics, multiple regression analysis, hypothesis testing, and the coefficient of determination test, conducted using SPSS software. The results show that, partially, budget participation and Job Relevant Information have a positive and significant effect on managerial performance. Simultaneously, both variables also have a positive and significant effect on managerial performance.

**Keyword : Managerial Performance, Budgetary Participation, Job Relevant  
Information**

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# CHAPTER I

## INTRODUCTION

### 1.1 Background of the Study

Business competition in the current and future global era requires companies to have strong competitive ability and be able to maintain the sustainability of their business activities in order to achieve organizational goals by operating effectively and efficiently. In order for the company's goals to be achieved, good performance is needed. Good performance can be realized through careful planning and strategy preparation so that the company is able to excel in business competition. In the implementation process, the strategy needs to be supported by proper direction and control so that it can be implemented in accordance with the goals that have been set. With effective planning, direction, and control, the company's performance achievement is expected to increase (Telaumbanua et al., 2024)

The success of the company can be seen from the performance achieved, so the role of managers is indispensable in realizing the company's goals. Such success is largely determined by the manager's managerial abilities. The higher the manager's managerial ability in carrying out tasks and carrying out management functions, it is expected to be able to produce optimal managerial performance. Managerial performance is a measure of the manager's success rate in carrying out his duties and responsibilities to achieve the goals that have been set by the company (Alawiah et al., 2024)

Budgetary Participation is the main element in the management control system that functions as a tool for planning, coordinating, and evaluating company

performance. In the preparation of the budget, the participation of various related parties is needed so that the budget prepared is able to reflect the operational conditions of each section. With Budgetary Participation, it is hoped that a more realistic budget will be created and in accordance with the company's conditions in the future. Budget participation is an opportunity for middle and lower-level managers to be involved in the budgeting process (Romadhan & Rusmana, 2024).

A budgeting approach that involves various parties is expected to be able to communicate the company's plans more effectively and increase the manager's sense of responsibility and creativity and help the company create an accurate, realistic budget that is in accordance with actual operational conditions (Suryani & Pujiono, 2025).

Apart from being a planning and communication tool, the budget is an important component in the management control system because it functions as a benchmark for performance achievement in a certain period. The budgeting mechanism has a direct impact on the individuals involved, so Budgetary Participation can foster a sense of responsibility and encourage the provision of relevant information to produce a more accurate and realistic budget. The accuracy of the budget is expected to be able to increase the effectiveness of control and managerial performance (Apriando et al., 2025).

The approach to budgeting can be done through the system top-down, Bottom Up, and participatory. However, if the approach is not adjusted to the conditions of the organization, then the resulting decisions have the potential to be ineffective and have an impact on managerial performance. In decision-making to improve managerial performance, relevant information is needed. Job Relevant Information

It is information that is directly related to the manager's duties and responsibilities, which can help in determining alternative actions and decision-making. With relevant information, subordinates and managers can understand more appropriate decision choices in achieving organizational goals (Sopanah et al., 2023).

The relationship between Budgetary Participation and Managerial Performance is not always direct. The effectiveness of Budget Participation is greatly influenced by the conditions of information that managers receive during the decision-making process (Rahman et al. 2020). Job Relevant Information is defined as relevant, accurate, and timely information in helping managers understand the work situation and produce quality decisions (Wangsa, 2025).

PT Perkebunan Nusantara IV Regional II Medan as one of the State-Owned Enterprises (SOEs) units in the plantation sector faces various complex operational challenges, such as fluctuations in commodity prices, strict production targets, and demands for efficiency and accountability. In these conditions, managerial performance is largely determined by the extent to which managers are involved in the budgeting process and the extent to which they obtain relevant information to support the implementation of their duties. This condition can be seen in the data on the realization of the palm oil sales cost budget of PT Perkebunan Nusantara IV Regional II Medan, as follows:

**Table 1.1. Report on the Realization of the Palm Oil Sales Cost Budget of PT Perkebunan IV Regional II for 2020 to 2024**

Year	RKAP (million)	Realization (millions)	Difference (million)	Percentage (%)	Remarks
2020	113.141	176.550	(63.409)	-56,04%	Unfavorable
2021	159.674	134.971	24.730	15,48%	Favorable
2022	203.210	134.529	68.681	33,79%	Favorable
2023	227.686	183.930	43.756	19,21%	Favorable
2024	194.675	300.534	(105.859)	-54,37%	Unfavorable

Source : PT Perkebunan Nusantara IV Regional II Medan

Based on the report on the realization of the palm oil sales cost budget, it can be seen that the company experienced deviations between the budget that has been set in the Company's Work Plan and Budget (RKAP) and its realization. In 2020, the realization of sales costs reached Rp. 176,550 million, exceeding the set budget of Rp. 113,141 million, resulting in an unfavorable difference of Rp. 63,409 million or -56.04%. This indicates the weak accuracy of budget planning that year. On the other hand, in 2021 to 2023, the realization of sales costs is lower than the set budget, resulting in a favorable difference. However, even though it is favorable, this condition still shows an inaccuracy in the determination of the budget because the budget prepared tends to be too high and not in accordance with actual needs.

The deviation will occur again in 2024, where the realization of selling costs reaches Rp. 300,534 million, far exceeding the budget of Rp. 194,675 million, resulting in an unfavorable difference of Rp. 105,859 million or -54.37%. This considerable difference shows that there are problems in the budgeting process, both from cost estimation, coordination between departments and the involvement of the implementing manager in the planning process.

The inaccuracy in budget planning has direct implications for managerial performance, especially in the aspects of planning, control and decision-making. Previous research shows that managers' participation in the budgeting process has a positive influence on managerial performance, because it can increase understanding of organizational goals, sense of responsibility, and the ability to control costs according to preset targets (Supranata & Jasman, 2025).

In addition, a high participation rate also encourages more accurate and realistic budgeting, thereby strengthening managers' commitment to achieving targets and improving overall managerial performance (Supranata & Jasman, 2025).

Thus, the data on budget deviations reinforces the importance of research on Budgetary Participation, because low participation can cause the budget to be less accurate. In Research (Alhasnawi et al., 2023) shows that high participation can result in more realistic budgets and support the effectiveness of corporate cost control.

Some studies support this view, such as research conducted by Mulyanah & Puspanita, (2021), Jatmiko et al, (2024), and Supranata & Jasman, (2025) which shows that the higher the manager's budgetary participation, the greater the tendency to improve managerial performance. Thus, Budgetary Participation is estimated to have a positive effect on managerial performance. Meanwhile, several other findings (Maulana, M., 2024) and (Tambunan, H., 2021) show that there is no influence between Budgetary Participation on managerial performance.

In the management of PT Perkebunan Nusantara IV Regional II, although the company has made continuous improvements in achieving targets, managerial

performance has not been fully effective and efficient. This is reflected in the lack of optimal cooperation between managers, decreased employee creativity, and weak coordination between parts, so it is necessary to strengthen managerial cooperation to improve overall company performance.

In the operational work structure of PT Perkebunan Nusantara IV Regional II, managers urgently need accurate, complete, and timely information to carry out the functions of planning, control, and evaluation effectively. Adequate information will help managers make more informed decisions, reduce uncertainty, and improve the efficiency of the execution of managerial tasks. Conversely, incomplete or irrelevant information has the potential to result in ineffective decisions and lower managerial performance (Nyoman et al., 2025).

Therefore, this research is important because there are still fundamental problems in the Budgetary Participation and implementation process that have a direct impact on managerial performance (Azizah et al., 2022), as reflected in significant and recurring budget irregularities at PT Perkebunan Nusantara IV Regional II Medan. This condition indicates that the budget prepared does not fully reflect operational needs, which is allegedly caused by the low level of managerial participation and the suboptimal use of Job Relevant Information in the decision-making process.

Research Tarmizi et al., (2023) indicates that the availability of Relevant information allows managers to make more effective use of budget participation, thus positively impacting performance. These findings are reinforced by Sopanah et al., (2023) which states that Job Relevant Information has a direct effect on managerial performance and strengthens the effect of budget participation. Without

adequate information support, Budgetary Participation has the potential to be symbolic and have no real impact on performance (Wiska & Yurniwati, 2025). However, several other findings (Tambunan, H., 2021) and (Amrul et al., 2021) show that there is no effect of Job Relevant Information on managerial performance.

The urgency of this research is getting stronger considering that the business environment of plantation SOEs in the future will be increasingly complex and full of uncertainty. In this situation, participatory budgeting and supported by relevant information is key to producing a budget that is realistic, adaptive, and able to improve managerial performance in a sustainable manner. Thus, this research is expected to make a theoretical contribution in the development of management accounting literature as well as a practical contribution to the management of PT Perkebunan Nusantara IV Regional II Medan in designing a more effective budget system and information system.

Based on the description above, the author is interested in conducting a study with the title **"The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at PT. Perkebunan Nusantara IV Regional II Medan"**

## **1.2 Problem Identification**

Based on the above background description, the researcher can identify the following problems:

1. There is an unfavorable difference in the cost of selling palm oil between the budget and the realization at PT Perkebunan Nusantara IV Regional II Medan, especially in 2020 and 2024.
2. The budgeting process has not reflected operational needs optimally due to low

manager participation.

3. The availability, utilization, and coordination of Job Relevant Information in the managerial decision making process has not been running optimally.
4. This condition has an impact on managerial performance that has not reached the optimal level at PT Perkebunan Nusantara IV Regional II Medan.

### **1.3 Scope and Limitation of the Study**

Based on the description of the problem background and problem identification above, this study is limited to testing The Effect of Budgetary Participation and Job Relevant Information on Managerial performance at PT Perkebunan Nusantara IV Regional II Medan.

### **1.4 Problem Formulation**

Based on the above background, the problems identified by the author in this study are as follows:

1. Does Budgetary Participation affect managerial performance at PT Perkebunan Nusantara IV Regional II Medan?
2. Does Job Relevant Information affect managerial performance at PT Perkebunan Nusantara IV Regional II Medan?
3. Does the simultaneous Budgetary Participation and Job Relevant Information affect managerial performance at PT Perkebunan Nusantara IV Regional II Medan?

### **1.5 Research Objectives**

Based on the problems that have been formulated above, the objectives to be achieved in this study are:

1. To find out the influence of Budgetary Participation on managerial performance

at PT Perkebunan Nusantara IV Regional II Medan.

2. To find out the influence of Job Relevant Information (JRI) on managerial performance at PT Perkebunan Nusantara IV Regional II Medan.
3. To find out the effect of simultaneous Budgetary Participation and Job Relevant Information (JRI) on managerial performance at PT Perkebunan Nusantara IV Regional II Medan.

## **1.6 Research Benefits**

The benefits that are expected to be obtained through the implementation of this research are as follows:

### **1. Theoretical Benefits**

The results of this study are expected to contribute to the development of management accounting literature, especially related to The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance. In addition, this research can be a reference for future researchers who study similar topics.

### **2. Practical Benefits**

The results of this study are expected to be considered by PT Perkebunan Nusantara IV Regional II Medan in improving the effectiveness of Budgetary Participation and the quality of the information used, so as to support decision-making and improve managerial performance.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **2.1 Theoretical Framework**

##### **2.1.1 Contingency Theory**

This study uses Contingency Theory as the grand theory that underlies the relationship between research variables. Contingency theory states that there is no single management system or control system that is most appropriate to be universally applied to the entire organization. The effectiveness of a system depends heavily on certain conditions and situations faced by the organization, such as the business environment, organizational structure, task characteristics, and availability of information (Otley 1980).

From the perspective of management accountability, contingency theory emphasizes that managerial performance will be optimal if the control system and management mechanisms applied are in harmony with the internal and external conditions of the organization. Differences in organizational conditions require adjustments in the implementation of budgeting systems, manager involvement, and the use of relevant information (Chenhall, 2003)

Budgetary Participation and Job Relevant Information is seen as a contingency factor that affects the effectiveness of managerial performance. The involvement of managers in budgeting allows for a better understanding of work targets and responsibilities, especially when supported by relevant and adequate information (Sopanah et al., 2023).

In addition, contingency theory explains that the impact of budgetary participation on performance is not direct and uniform, but rather depends on the

quality of information that managers receive during the decision making process. The availability of accurate and timely Job Relevant Information will help managers reduce uncertainty and choose the most appropriate action for the conditions faced (Alhasnawi, 2023).

For example, at PT Perkebunan Nusantara IV Regional II, a state owned plantation sector with operations spread across plantations, factories, and work areas, the manager's Budgetary Participation allows actual information about operational costs and plantation production capacity to be well channeled. This helps Budgetary Participation to be more realistic and can be used effectively as a planning and control tool.

Based on the explanation above, it can be concluded that the implementation of Budgetary Participation and Job Relevant Information needs to be adjusted to organizational conditions, according to the principle of contingency theory so that the management control system can improve managerial performance, especially at PT Perkebunan Nusantara IV Regional II.

### **2.1.2 Management Control System Theory**

As an application of contingency theory, this study uses the Management Control System as an applied theory. A management control system is a process used by managers to ensure that organizational resources are obtained and utilized effectively and efficiently to achieve organizational goals (Anthony & Govindarajan, 2012).

The management control system includes the process of planning, budgeting, implementing, controlling, and evaluating performance. The budget is one of the main instruments in the management control system because it functions

as a planning tool as well as performance control. Through the budget, management sets targets to be achieved, allocates effective resources, and monitors and evaluates managerial performance achievements (Pfister et al., 2023)

Budgetary Participation is an important part of the management control system because it provides managers with the opportunity to be directly involved in the planning process. This engagement allows managers to convey relevant operational information, so that the budget prepared becomes more realistic and in accordance with the conditions of the organization. Budget participation also increases the manager's sense of responsibility for the achievement of targets, which can ultimately drive improved managerial performance (Safruddin et al., 2024)

In addition to budgetary participation, the effectiveness of the management control system is greatly influenced by the availability of Job Relevant Information. Information directly related to the manager's duties and responsibilities serves as the basis for decision making, activity control, and performance evaluation. Job Relevant Information Assist managers in understanding the deviations between budget and realization, determine corrective actions, and improve the quality of managerial decisions (Alhasnawi et al., 2023 ; Sopanah et al., 2023)

Thus, the theory of the management control system becomes a framework used by organizations to implement Budgetary Participation and Job Relevant Information. Through this theory, the two variables can run in a directional manner and support each other in the decision making process. Ultimately, the implementation of a good management control system can help improve managerial performance in the organization.

### **2.1.2 Managerial Performance**

### **2.1.2.1 Definition of Managerial Performance**

Budget is an important accounting tool in an organization that functions as a means of planning and control to ensure that operational activities run in accordance with the goals that have been set. The budget also allows performance evaluation through a comparison between the realization and budget targets as a benchmark for achieving results, and can encourage the involvement of managers in planning which ultimately contributes to the motivation and commitment of the implementers in achieving organizational targets. Performance will be assessed based on the achievement of budget targets and the level of efficiency in the implementation of the budget that has been set (Kusuma et al., 2021).

Performance is defined as the result of work achieved by employees in carrying out their duties and responsibilities, which is influenced by ability, experience, seriousness, and effective use of time. Performance also reflects the attitude and work behavior of employees in an effort to achieve continuous improvement of work quality. In addition, performance is related to planning and implementing productive work methods through efficient use of resources without neglecting quality, so improving employee performance requires attention and support from organizational leaders (Rozi et al., 2021)

Performance is an indicator of success that is reflected in the work of individuals who are members of an organization. The level of company performance is basically determined by employee performance, so that the good or bad performance of employees will have a direct effect on whether or not the company's goals are achieved (Kurnia & Daulay, 2021). In the context of managerial performance, performance appraisal reflects the manager's ability to manage human resources effectively and efficiently to achieve organizational goals.

Managerial performance is reflected through the behavior and work results of managers in carrying out organizational planning, organizing, implementing, and controlling functions (Muis & Hasibuan, 2021).

Managerial performance is a measure of a manager's ability and achievements in carrying out management functions, including planning, organizing, directing, and controlling, as well as the use of accounting information in decision-making to achieve organizational goals effectively and efficiently (Lubis, 2023).

Based on the various definitions that have been stated above, it can be concluded that managerial performance is the result of the work and behavior of managers in carrying out their duties and responsibilities effectively and efficiently to achieve organizational goals. Managerial performance is not only reflected in the achievement of work results, but also in the ability of managers to plan, organize, implement, and control organizational resources, especially human resources.

In addition, managerial performance is influenced by ability, experience, seriousness, and optimal use of time and resources without neglecting the quality of work. Thus, managerial performance has a strategic role in determining the success of the organization, so its improvement requires support and attention from organizational leaders on an ongoing basis.

In general, a manager means anyone who has responsibility for subordinates and other organizational resources. The level of management in the organization according to (Yuniningsih, 2022) divides managers into three different groups, namely:

1. First line manager

The lowest level in an organization that leads and supervises operational personnel. Line managers are often referred to as heads or leaders, foremen and supervisors.

## 2. Middle manager

The middle manager oversees and directs the activities of other managers and operational employees. Other designations for middle managers are department managers, chief supervisors, and so on.

## 3. Top managers

This classification of managers is made up of a small group of executives. Manager Puncak is responsible for the overall management of the organization. The Included in the top managers are directors, presidents, heads of divisions, vice presidents, seniors and so on.

According to (Ishak, 2021) Manager behavior is defined as how far the manager is able to carry out management functions which include:

### 1. Planning

Planning is needed to establish the goals that an organization wants to achieve and establish the best procedures for achieving those goals. The planning is:

- a. Selection or determination of organizational objectives.
- b. Determination of strategies, policies, projects, programs, procedures, methods, systems, budgets and standards needed to achieve goals.
- c. Preparation of policies based on policies, actions and work schedules.
- d. Determination of planning in the preparation of the organization.

All other functions are highly dependent on this function, whereas other functions will not succeed without precise, careful and continuous planning and decision-making. But on the contrary, good planning depends on the effective execution of other functions.

## 2. Organizing

Once managers have set goals and come up with plans or programs to achieve them, they need to design and develop an organization that will be able to execute these programs successfully. The organization is:

- a. Determination of resources and activities needed to achieve organizational goals.
- b. Design and development of an organization or working group that will bring these things towards the goal.
- c. Assignment of responsibilities and promotions to each employee according to the results of the work they have carried out.

This function creates a formal structure where work is assigned, divided and coordinated. Managers need to have the ability to develop the type of organization that is in accordance with the objectives of the plan and program that has been set. Different goals will require different types of organizations.

## 3. Briefing

After the plan is made, the organization is formed and the personnel are arranged, the next step is to assign employees to move towards the predetermined goals. The function of the retention is simply to make the employees do what they want and what they have to do. This function

involves the qualities, style and power of the leader as well as leadership activities such as communication, motivation, and discipline.

#### 4. Controlling

Supervision is the discovery and application of methods and equipment to ensure that the plan has been implemented in accordance with what has been determined. The supervisory function basically includes four elements, namely:

- a. Setting implementation standards
- b. Determination of implementation measures
- c. Measurement of real implementation and comparing it with the standards that have been set.
- d. Taking necessary corrective actions if the implementation deviates from the standard.

#### **2.1.2.2 Managerial Performance Objectives**

Managerial performance aims to carry out an effective process of managerial activities starting from the process of planning, implementation, administration, accountability reports, coaching, and supervision (Kontesa, 2022).

According to Rivai (2019) The goal of managerial performance is to improve organizational performance through the improvement of the performance of each individual. When one thinks about performance appraisal, it often refers to more specific goals as follows:

1. To review past performance.
2. To aid in individual development.

3. To find out the current condition of the company, to be used to determine future policies.
4. For company development (closing or opening a new branch, representative, or office in the region).
5. To prepare for increasingly fierce competition, including for the purpose of creating new products or marketing products.
6. To audit skills within the organization.
7. To develop future performance goals.
8. To observe personnel and organizational units that have the potential to be promoted or developed.

Based on the expert opinion above, it can be concluded that the goal of managerial performance is to improve individual and organizational performance so that the organization can be more effective, develop and ready to face competition to achieve organizational goals.

### **2.1.2.3 Factors affecting Managerial Performance**

According to Friyanty (2016) stated that the factors that can affect managerial performance are:

1. Budget participation

Participation means the participation of a person or community group in the development process both in the form of statements and in the form of activities by providing input of thoughts, energy, time, expertise, capital and materials, as well as participating in utilizing and enjoying the results of development.

2. Budget clarity

Because the budget is so widespread, the purpose of the budget must be stated in a specific, clear and understandable manner by anyone in charge.

### 3. Budget feedback

Budget goals will not be achieved without continuous monitoring, the progress of employees will achieve their target goals.

### 4. Budget evaluation

Budget evaluation is an action taken to trace deviations in the budget to the department concerned and is used as a basis for the department's performance assessment.

### 5. Internal Control System

Internal control is a process designed to provide a decent assurance of the achievement of management objectives in the following categories; (1) the reliability of financial statements, (2) the effectiveness and efficiency of operations and (3) compliance with the provisions of the law and regulations that are commonly applied.

#### **2.1.2.4 Managerial Performance Indicators**

According to Alansori et al., (2021), managerial performance can be measured using eight indicators that reflect the manager's ability to perform management functions. The managerial performance indicators are as follows:

1. Representation, which is the manager's ability to represent the organization, both internally and externally. Managers are required to be able to convey the vision, mission, and values of the organization to stakeholders.
2. Negotiation is the manager's skill in conducting a bargaining process to reach a mutually beneficial agreement for the organization and related

parties.

3. Staffing Management, which is the ability of managers to retain the workforce, recruit, interview, and select new employees, as well as place, promotion, and mutation employees according to organizational needs.
4. Supervision, which is the manager's ability to direct, lead, and develop subordinates, including providing training, explaining work rules, assigning tasks, and handling complaints that arise.
5. Coordination, which is the manager's ability to ensure that all parts of the organization work in harmony, harmony, and support each other to achieve common goals.
6. Evaluation, which is the manager's ability to assess and measure observed or reported performance, including assessments of employees, records of work results, financial reports, and quality of work.
7. Investigation, which is the manager's activity in collecting and conveying information related to work, such as data recording, report preparation, and analysis of the work that has been done.
8. Planning, which is the manager's ability to determine a series of activities to be carried out in the future by considering current conditions, in order to provide guidance in achieving organizational goals through the establishment of policies, work steps, budgeting, and work programs.

According to Ilmy et al., (2021) that there are several measures that can be used to evaluate management performance based on a non-financial perspective, namely:

1. Manager's ability to make plans

Good planning can increase focus and flexibility are two important things for managers to deal with a high and dynamic competitive environment. The manager's ability to make plans can be one of the indicators to measure the manager's performance.

## 2. Ability to achieve targets

A manager's performance can be measured by their ability to achieve what has been planned. The target should be specific enough, involve participants, be realistic, challenging and have a clear time frame.

## 3. Manager's role outside the company

The intensity of the manager in representing the company to get in touch with external parties shows the company's trust in the manager. This trust does not necessarily arise out of nowhere, but arises from the good performance of the manager himself. The role of the manager in representing the company can be one of the indicators of the manager's level of performance.

### **2.1.3 Budgetary Participation**

#### **2.1.3.1 Definition of Budgetary Participation**

Budgetary Participation is an approach in budgeting that provides opportunities for managers who are responsible for budget performance to be actively involved in the process of preparing budgets. Through such participation, a sense of responsibility can be communicated to managers at a lower level and encourage creativity in budget planning (Wokas et al., 2022). Budgetary Participation is also defined as the level of involvement and influence of individuals

in determining and preparing budgets in their units or divisions, both periodically and annually.

Budgetary Participation is a reflection of the manager's view of the level of involvement of subordinates in the budget planning and decision-making process. This participation is shown through the extent to which subordinates are given the opportunity to provide influence, input, and contribution of useful thinking in Budgetary Participation. Such involvement reflects an individual's willingness to contribute voluntarily in the interests of an organization or company. Effective budgetary participation can increase employee participation and responsibility in the organization, thereby supporting the achievement of the company's overall goals (Siswiraningtyas & Indrawati Yuhertiana, 2021)

Budgetary Participation is the involvement of managers in the process of determining and setting budget targets to be evaluated, so that they have the opportunity to provide input and influence the budget goals for which they are responsible (Usman et al., 2024).

Based on these definitions, it can be concluded that Budgetary Participation is the level of involvement and influence of managers and subordinates in the planning and budgeting process in their respective work units. This participation includes providing input, contributing thoughts, and involvement in budget decision-making, which can ultimately foster a sense of responsibility for budget implementation. Thus, Budgetary Participation plays an important role in supporting effective decision-making and increasing managerial performance.

### **2.1.3.2 Factors affecting Budgetary Participation**

Budgetary Participation is a reflection of the manager's perspective on several factors that affect it. According to (Siswiraningtyas & Indrawati Yuhertiana, 2021), the factors that affect the Budgetary Participation are as follows:

1. The involvement of subordinates in Budgetary Participation, namely the extent to which subordinates are actively involved in the planning and budgeting process.
2. Useful decision making, namely the involvement of subordinates in the budget decision-making process that can provide added value to the organization.
3. The contribution of thought to the budget, namely the provision of suggestions, ideas, and constructive input in Budgetary Participation.

### **2.1.3.3 Budgetary Participation Indicators**

Basically, there is no standard indicator to measure budgetary participation, because participation is closely related to human attitudes and behaviors. Therefore, in this study, the author refers to the indicators of Budgetary Participation used by Supranata & Jasman, (2025). to measure the level of budget participation. The indicators are as follows:

1. Participation in budget preparation, which refers to the extent to which managers are directly involved in the budgeting process.
2. Contribution to Budgetary Participation is the responsibility, namely providing input and ideas related to the budget in the managed work unit.
3. The influence of the manager in the determination of the final budget is the responsibility, that is, the extent to which the manager's proposal affects the determination of the final budget.

4. The reason for the boss in revising the budget prepared or proposed by the manager is the extent to which the manager gets an explanation for the budget changes made by the boss.
5. The frequency of managers discussing the proposed budget, namely the intensity of communication between managers and superiors regarding Budgetary Participation.
6. The manager's proposal when preparing the budget, namely the extent to which the manager is involved in the budget decision-making process.

#### **2.1.4 Job Relevant Information**

##### **2.1.4.1 Definition of Job Relevant Information**

Job Relevant Information is information that is directly related to the implementation of tasks and serves as a basis for managers in the decision-making process. The information obtained and transferred effectively is expected to increase managers' understanding of various alternative decisions and support the determination of appropriate actions in order to achieve the goals that have been set (Johannes, 2020).

Job Relevant Information It is also information that can be used by managers as a basis for determining the most appropriate course of action by taking into account relevant conditions, such as the state of the economy and the financial condition of the organization (Tambunan, 2021). In addition, Job Relevant Information reflects the availability of information directly related to job duties and responsibilities that can be utilized by managers in determining optimal decisions. The availability of this information supports the process of preparing budgets, implementing budgets, and realizing budgets more effectively (Sanra et al., 2021)

Based on some of the definitions that have been stated above, it can be concluded that Job Relevant Information is information that is directly related to the manager's duties and responsibilities and is used as a basis for decision-making. The availability of relevant, accurate, and timely information can increase the effectiveness of planning and implementation of activities, as well as support the optimal achievement of organizational goals.

#### **2.1.4.2 Factors affecting Job Relevant Information**

Job Relevant Information is internal information about the organization that is directly related to the implementation of employee duties and responsibilities. Such information is obtained, processed, and transferred within the organization to support the managerial decision-making process. According to Handayani (2013), the factors that affect Job Relevant Information are as follows:

1. Effective information, namely information that is relevant and directly related to job duties and responsibilities so that it can be used optimally in decision making.
2. Information related to tasks, which can encourage subordinates to work harder and increase enthusiasm in carrying out the tasks for which they are responsible.
3. Personal information, which is information that is included in the budget and is needed as support in the process of assessing and evaluating performance.
4. Information regarding knowledge of alternative decisions and actions, which helps managers in considering various decision options and actions that can be taken.

### 2.1.4.3 Job Relevant Information Indicators

Job Relevant Information is information that can help managers in making decisions, especially those related to the budgeting process. According to the theory developed by Kren (1992), the indicators used to assess Job Relevant Information on managerial performance are as follows:

1. Clear information, which means that information must be readable and well understood so that it is useful for decision makers.
2. Adequate information, which refers to information that is complete and meets the required quantity and quality needed by users at a particular time.
3. Strategic information, which means that the information obtained can be used to make long term decision making and contribute to achieving the company's objectives.
4. Timely Information, which refers to information that is relevant to user needs and is available at the right time.

## 2.2 Previous Research

Previous research related to this study can be seen in the following table:

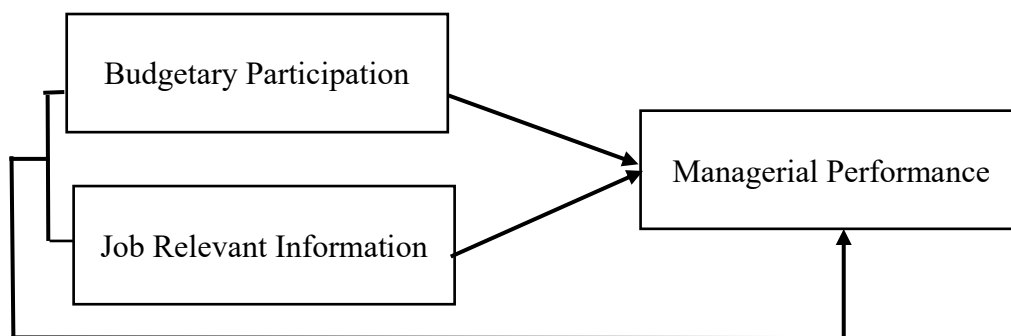
**Table 2.1. Previous Research**

No.	Researcher	Research Title	Research Results
1	Wiska Sridayanti, Yurniwati. (2025)	The Effect of Budget Participation and Job Relevant Information on Managerial Performance with Internal Control as a Moderation Variable in the Sungai TFull City Government	This study shows that Budget Participation and Job Relevant Information have a positive and significant effect on the Managerial Performance of structural officials in the Sungai TFull City Government, both in the model without moderation and with moderation.
2	Supranata, M., & Jasman. (2025)	The Influence of Budgeting Participation on Managerial Performance	This study shows that Budgetary Participation has a positive and significant effect on Managerial Performance.
3	Sayyidina, et al. (2025)	The Effect of Budget Participation on Managerial Performance: A Study on Manufacturing Companies	This study shows that it has a positive impact on Managerial Performance.

4	Fatimah. (2024)	The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance	This study shows that simultaneously Budgetary Participation and Job Relevant Information has an effect on Managerial Performance.
5	Andin Vivian Febrianti, Frida Fanani Rohma. (2023)	Job Relevant Information on government managerial performance: the role of affective organizational commitment	This study shows that there is an influence of Job Relevant Information on Managerial Performance.
6	Sopannah et al., (2023)	Job Relevant Information: Participation Model of Budgeting, Managerial Performance and Budgetary Slack	This study shows that it shows that Budgetary Participation has a positive effect on Managerial Performance and Job Relevant Information also has a positive effect on Managerial Performance.
7	Desyafitri, A., Wahyuningsih, N. (2023)	The Effect of Budget Participation, Accountability Accounting, and Job Relevant Information on Managerial Performance at the Regional Finance Agency of Indramayu Regency	This study shows that partially Budgetary Participation does not affect managerial performance, while accountability accounting and work-related information have an effect on managerial performance. Simultaneously, budget participation, accountability, and Job Relevant Information affect managerial performance at the Indramayu Regency Regional Finance Agency.
8	Fazarila, et al. (2022)	The Effect of the Implementation of Accountability, Budget Participation, and Job Relevant Information on Managerial Performance at OPD Aceh Tamiang	This study shows that the implementation of Accountability Accounting, budget participation, and Job Relevant Information have a positive and significant effect on Managerial Performance in OPD Aceh Tamiang Regency.
9	Azizah, M., Rinaldo, J., & Meyla, D. N. (2022)	The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance (Empirical Study of M Hospital. Djamil Padang)	This study shows that Budgetary Participation and Job Relevant Information simultaneously has a significant effect on managerial performance.
10	Hantono (2022)	The Influence of Budgetary, Participation, Information Asymmetry, Organizational Citizenship Behavior, Job Relevant Information on Performance in the VUCA Era	This study shows that Budgetary Participation does not affect Managerial Performance but Job Relevant Information has an effect on Managerial Performance.

### 2.3 Conceptual Framework

According to (Sugiono, 2019) the Conceptual Framework functions as a bridge that connects research variables. The independent variables that are the cause and the bound variables that are the consequences will be explained theoretically in this framework to then be tested empirically.



**Figure 2.1. Conceptual Framework**

### **2.3.1 The Effect of Budgetary Participation on Managerial Performance**

Budgetary Participation has a strategic role in improving managerial performance, especially in organizations with high operational complexity such as PT Perkebunan Nusantara IV Regional II. Based on contingency theory, the effectiveness of the budget as a control mechanism is highly dependent on the level of managerial involvement. Garden managers who are active in the budgeting process will better understand operational costs and targets. Meanwhile, management control system theory asserts that managers' participation not only increases commitment and accountability, but also strengthens managers' ability to direct activities to align with organizational goals. Thus, the involvement of managers in budgeting is expected to significantly improve managerial performance.

Some studies support this view, such as research conducted by Mulyanah & Puspanita, (2021), Jatmiko et al., (2024), and Supranata & Jasman, (2025) which shows that the higher the manager's participation in the budgeting process, the greater the tendency to improve managerial performance. Thus, Budgetary Participation is estimated to have a positive effect on managerial performance.

### **2.3.2 The Effect of Job Relevant Information on Managerial Performance**

Job Relevant Information plays an important role in improving managerial performance by providing accurate and relevant data for planning, decision-making, and evaluation of operational activities. According to the contingency theory, the effectiveness of a control system is highly dependent on the availability of information that corresponds to the manager's duties and responsibilities. Meanwhile, the theory of management control systems emphasizes that accurate information is the basis for activity coordination, cost control, and managerial performance assessment. At PT Perkebunan Nusantara IV Regional II, managers who obtain relevant operational information can manage the plantation and factory more effectively, resulting in significant improved managerial performance.

Previous research, such as Tarmizi et al, (2023), Wiska & Yurniwati, (2025) and Sopianah et al, (2023), indicates that the availability of Job Relevant Information has a positive effect on managerial performance. With relevant information, organizations can establish more effective policies and improve the effectiveness of task execution.

### **2.3.3 The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance**

Simultaneous Budgetary Participation and Job Relevant Information is expected to have a stronger effect on managerial performance. The contingency theory asserts that a management control system is more effective if both factors are adjusted to the conditions of the organization, while the management control system theory emphasizes that the budget and information work in an integrated

manner to direct the manager's behavior and achieve the organization's goals optimally.

Previous research such as, Azizah et al, (2022), Fatimah, (2024) and Fazarila et al, (2022) show that Budgetary Participation and Job Relevant Information simultaneously has a positive effect which is a mutually supportive control mechanism to improve managerial performance.

## **2.4 Hypothesis**

According to Sugiyono (2019), the research hypothesis is a temporary answer to the formulation of a research problem whose truth still has to be proven through empirical testing. The hypothesis is said to be provisional because it is based on theoretical studies and previous research results, while the proof is carried out through the analysis of data obtained from field research. Based on the formulation of the problem, literature review, and conceptual framework that have been described previously, the hypothesis in this study is formulated as follows:

- H1: Budgetary Participation has a positive and significant effect on managerial performance at PT Perkebunan Nusantara IV Regional II Medan.
  
- H2: Job Relevant Information has a positive and significant effect on managerial performance at PT Perkebunan Nusantara IV Regional II Medan.
  
- H3: Budgetary Participation and Job Relevant Information simultaneously has a positive and significant effect on managerial performance at PT Perkebunan Nusantara IV Regional II Medan.

## **CHAPTER III**

### **RESEARCH METHODOLOGY**

#### **3.1 Types of Research**

This study is a quantitative research with the aim of determining the magnitude of the influence of independent variables on dependent variables. The quantitative approach is a research method that produces findings that involves the process of collecting and analyzing numerical data objectively which is used to test hypotheses and confirm previously formulated theories (Irfan, 2024)

This research is included in the associative research approach, which is research that aims to determine the relationship and influence between two or more variables. In this study, the relationship tested was the effect of Budgetary Participation (X1) and Job Relevant Information (X2) on managerial performance (Y) at PT Perkebunan Nusantara IV Regional II Medan.

#### **3.2 Operational Definition**

Operational definitions are used to explain how each research variable is measured, so that the variables studied can be measured clearly and objectively. The operational definition aims to provide operational limitations on variables, so that the measurement process can be carried out consistently and accountable. Therefore, the operational definition of the variables in this study is presented as follows:

**Table 3.1 Operational Definitions**

<b>Variable</b>	<b>Variable definition</b>	<b>Variable indicator</b>	<b>Measurement scale</b>
<b>Managerial Performance (Y)</b>	Managerial performance is the result of managers' work and behavior in carrying out the functions of planning, organizing, implementing, and controlling the organization effectively and efficiently in order to achieve organizational goals (Muis & Hasibuan, 2021).	<ol style="list-style-type: none"> <li>1. Representation</li> <li>2. Negotiation</li> <li>3. Staffing</li> <li>4. Supervision</li> <li>5. Coordination</li> <li>6. Evaluation</li> <li>7. Investigation</li> <li>8. Planning</li> </ol> (Alansori et al., 2021)	<b>Ordinal</b>
<b>Budgetary Participation (X1)</b>	Budgetary Participation is the level of involvement and influence of managers in the planning and budgeting process in the work unit for which they are responsible. This participation is reflected in the opportunity to provide proposals, inputs, and be involved in discussions and determination of the final budget, so as to increase a sense of responsibility for budget implementation and support the achievement of organizational goals (Wokas et al., 2022).	<ol style="list-style-type: none"> <li>1. Involvement in budgeting</li> <li>2. Contribution to Budgetary Participation</li> <li>3. Influence on budgeting</li> <li>4. Revision of Budgetary Participation</li> <li>5. Discussion in budgeting</li> <li>6. Proposal on budgeting</li> </ol> (Supranata & Jasman, 2025).	<b>Ordinal</b>
<b>Job Relevant Information (X2)</b>	Job Relevant Information is information that is directly related to the manager's duties and responsibilities and is used as a basis in the decision-making process. This information includes clear, adequate, precise, fast, and strategic data, thus helping managers in understanding operational conditions and improving the quality of managerial decisions (Johannes, 2020).	<ol style="list-style-type: none"> <li>1. Clear information</li> <li>2. Adequate information</li> <li>3. Strategic information</li> <li>4. Precise information</li> </ol> (Kren, 1992)	<b>Ordinal</b>

### **3.3 Place and Time of Research**

#### **3.3.1 Research Place**

This research was conducted at PT Perkebunan Nusantara IV Regional II which is located on Jalan Letjen Suprpto No. 2 Medan, North Sumatra.

#### **3.3.2 Research Time**

The timing of this research is planned from November 2025 to April 2026.

**Table 3.2. Research Schedule**

Research Activities	November 2025				December 2025				January 2026				February 2026				March 2026				April 2026			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Title Submission	■																							
Proposal Making		■	■	■	■	■	■	■																
Proposal Guidance					■	■	■	■	■	■	■	■												
Seminar Proposal													■											
Data Collection														■	■									
Thesis Preparation															■	■	■	■						
Thesis Guidance																	■	■	■	■				
Green Table Session																					■			

### 3.4 Population and Sample

#### 3.4.1 Population

According to Syafrida Hani (2024), population is a total element in a research area that has special characteristics according to the focus of the study being conducted. Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics that are determined by the researcher to be studied and then drawn conclusions (Sugiyono, 2019). The population in this study is all managers or heads of divisions at PT Perkebunan Nusantara IV Regional II Medan which totals 32 people.

#### 3.4.2 Samples

The sampling technique in this study uses saturated samples, which are sample determination techniques by making all members of the population as research samples. Therefore, the number of samples in this study is 32 people,

consisting of all managers and representatives of each division involved in Budgetary Participation at PT Perkebunan Nusantara IV Regional II Medan.

<b>Yes</b>	<b>Sections/Divisions</b>	<b>Quantity</b>
1.	Corporate Secretary Section	4 People
2.	SPI Sections	4 People
3.	Planning and Sustainability Section	4 People
4.	Plant and Processing Parts	4 People
5.	Finance and Accounting Section	4 People
6.	HR Section	4 People
7.	Procurement and General Section	4 People
8.	Subsidiary Optimization Section	4 People
<b>Total</b>		<b>32 People</b>

### 3.5 Data collection techniques

The data collection technique in this study uses primary data, which was obtained through field research. Data were collected using questionnaires that were structured based on the indicators of each research variable.

The questionnaire was distributed directly to respondents who were managers and heads of divisions at PT Perkebunan Nusantara IV Regional II Medan. The use of questionnaires aims to obtain relevant data and in accordance with the variables studied, namely Budgetary Participation, Job Relevant Information, and Managerial Performance.

The measurement of respondents' answers in the questionnaire uses a five-point Likert Scale, which is used to measure respondents' attitudes, opinions, and perceptions of given statements. The Likert scale can be categorized as an ordinal scale because it provides an alternative answer that is cascading in nature so that it is easier for respondents to express the level of approval of each statement, with the provision of the assessment scale (Huh & Gim, 2025) as presented in the following:

**Table 3.3. Likert Scale Instruments**

Yes	Scale	Score
1.	Strongly agree	5
2.	Agree	4
3.	Simply Agree	3
4.	Disagree	2
5.	Strongly Disagree	1

### 3.6 Test Research Instruments

Before the questionnaire is used as a data collection tool, a test of the research instrument is first carried out to ensure that the instrument used is able to measure the variables accurately and consistently. Instrument tests are carried out so that the data produced has a high level of accuracy and reliability. The instrument test in this study consists of a validity test and a reliability test, which is explained as follows:

#### 3.6.1 Validity Test

According to Sugiyono (2019), validity tests are used to find out the extent to which a measuring instrument is able to measure what should be measured. The questionnaire is said to be valid if the question items asked are able to reveal data in accordance with the research objectives. Instruments that have high validity will generate precise and accurate data, while instruments with low validity will produce data that is not relevant to the variables being studied. Validity testing was carried out by comparing the calculated  $r$  value with the  $r$  table at a significance level of 5%. If the calculation value  $>$   $r_{table}$ , the question item is declared valid, while if the calculation value is  $<$   $r_{table}$ , then the question item is declared invalid.

In this study, the validity test was carried out using the Statistical Package for Social Sciences (SPSS) program on 30 respondents, namely the entire research

sample consisting of managers and heads of divisions at PT Perkebunan Nusantara IV Regional II Medan.

### **3.6.2 Reliability Tests**

The reliability test aims to determine the level of consistency of a research instrument, namely the extent to which the measuring instrument produces the same results if repeated measurements are carried out under relatively the same conditions. The research instrument is said to be reliable if the value of the reliability coefficient (Cronbach's Alpha)  $> 0.60$ . In this study, the reliability test was carried out using the Cronbach's Alpha ( $\alpha$ ) technique with the help of the Statistical Package for Social Sciences (SPSS) program.

### **3.7 Classical Assumption Test**

The classical assumption test is a series of statistical tests that must be fulfilled in multiple linear regression analysis based on Ordinary Least Square. Classical assumption testing aims to find out whether or not there is a violation of the basic assumptions of regression, so that the regression model used is suitable for hypothesis testing (Sugiyono, 2019). A good regression model is one that does not violate classical assumptions, which are as follows:

#### **3.7.1 Normality Test**

The normality test aims to find out whether the residual data in the regression model is normally distributed. The normality test is carried out by looking at the significance value (probability value). The regression model is declared to be normally distributed if the significance value is  $> 0.05$ , while the significance value  $\leq 0.05$  indicates that the data is not normally distributed.

### **3.7.2 Multicollinearity Test**

The multicollinearity test aims to find out whether or not there is a correlation between independent variables in the regression model. A good regression model is one that does not show a correlation between independent variables. The multicollinearity test was carried out by looking at the values of Tolerance and Variance Inflation Factor (VIF). The regression model is stated to not experience multicollinearity if the Tolerance value is  $> 0.10$  and the VIF value is  $< 10$ .

### **3.7.3 Heteroscedasticity Test**

The heteroscedasticity test aims to find out whether there is a difference in residual variance between one observation and another in the regression model. A good regression model is one that does not experience heteroscedasticity. In this study, the heteroscedasticity test was carried out using the Glejser test. The regression model was declared not to experience heteroscedasticity if the significance value was greater than 0.05.

## **3.8 Data Analysis Techniques**

### **3.8.1 Descriptive Statistical Analysis**

Descriptive statistical analysis is used to provide an overview or description of the characteristics of research data. This analysis aims to determine the data conditions used in the research, including the number of samples, minimum values, maximum values, mean values, and standard deviations of each research variable.

### **3.8.2 Multiple Linear Regression Analysis**

Multiple linear regression analysis is used to determine the magnitude of the influence and relationship between independent variables on dependent variables,

where the number of independent variables is more than one. In this study, regression analysis was used to test the effect of Budgetary Participation (X1) and Job Relevant Information (X2) on Managerial Performance (Y). Data processing is carried out with the help of the SPSS (Statistical Product and Service Solutions) program. The multiple linear regression model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description :

Y = Managerial Performance

$\alpha$  = Constant

$\beta_1, \beta_2$  = Multiple regression coefficient

X1 = Budgetary Participation

X2 = Job Relevant Information

e = Error

### 3.8.3 Hypothesis Testing

Hypothesis tests are carried out to find out whether the hypothesis that has been formulated can be accepted or rejected based on empirical data. According to Sugiyono (2019), hypothesis tests are used as a basis for decision-making. In this study, the hypothesis test was carried out using multiple linear regression analysis, because there was more than one independent variable that was tested for its influence on the dependent variable.

### 3.8.4 T test (Partial test)

The t-test is used to determine the influence of each partially independent variable on the dependent variable. The test was performed with a significance level of 5% ( $\alpha = 0.05$ ). The decision-making criteria in the t-test are as follows: If the value of t is calculated  $> t$  of the table or the value of Sig  $< 0.05$ , then the hypothesis

is accepted. If the value  $t$  is calculated  $<$  the  $t$  value of the table or the value of the  $\text{Sig} > 0.05$ , then the hypothesis is rejected.

### **3.8.5 F Test (Simultaneous Test)**

The F test is used to find out whether independent variables simultaneously have a significant effect on dependent variables. The regression model is declared feasible to use if the significance value is  $< 0.05$ . This test shows whether the regression model as a whole is able to explain the relationship between independent variables and dependent variables.

### **3.8.6 Determination Coefficient Test ( $R^2$ )**

The determination coefficient test aims to find out how much the ability of independent variables to explain the variation of dependent variables. The value of the determination coefficient is between 0 and 1 ( $0 < R^2 < 1$ ). A value of  $R^2$  close to 1 indicates that the independent variable has a strong ability to explain the variation of the dependent variable, while a value of  $R^2$  close to 0 indicates that the ability to explain the independent variable to the dependent variable is still limited

## **CHAPTER IV**

### **RESULTS AND DISCUSSION**

#### **4.1 Descriptive Analysis of Respondents**

The questionnaire was used as an instrument in this study, consisting of 12 questions for the Budgetary Participation variable (X1), 8 questions for the Job Relevant Information variable (X2) and 16 questions for the Managerial Performance variable (Y), so that there were a total of 36 questions. The respondents of this study were all managers and representatives of each division involved in Budgetary Participation at PT Perkebunan Nusantara IV Regional II Medan which amounted to 32 people. All collected Questionnaires may be eligible for processing.

The researcher described the existing classification based on the respondent's gender, age, education level and length of employment as the manager of the Nusantara IV Regional II Medan Plantation. Descriptive analysis was carried out to explain the results of primary data collection obtained through questionnaires that had been filled out by the respondents.

#### **4.2 Respondent Characteristics Analysis**

This research was conducted in March 2026 using primary data as the basis for calculation. The respondents in this study are all managers and representatives of each division involved in Budgetary Participation at PT Perkebunan Nusantara IV Regional II Medan. The analysis of respondents included gender, age, last education and length of employment.

#### 4.2.1 Characteristics of Respondents by Gender

**Table 4.1 Respondents by Gender**

		<b>Jenis_Kelamin</b>			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-laki	19	59.4	59.4	59.4
	Perempuan	13	40.6	40.6	100.0
	Total	32	100.0	100.0	

Source: Data Processing Results (2026)

Based on table 4.1, it shows that the majority of respondents are male at 19 people and 13 female respondents.

#### 4.2.2 Characteristics of Respondents by Age

**Table 4.2 Respondents by Age**

		<b>Usia</b>			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<30 Tahun	2	6.3	6.3	6.3
	30-35 Tahun	7	21.9	21.9	28.1
	36-40 Tahun	10	31.3	31.3	59.4
	>40 Tahun	13	40.6	40.6	100.0
	Total	32	100.0	100.0	

Source: Data Processing Results (2026)

Based on table 4.2, it can be concluded that the results of respondent data based on age in the study are <30 Years as many as 2 people (6.25%), 30-35 years as many as 7 people (21.9%), 36-40 years (31.25%) and >40 Years as many as 13 (40.6). Characteristics of respondents based on major.

### 4.2.3 Characteristics of Respondents by Education

**Table 4.3 Respondents by Education**

		Pendidikan			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	5	15.6	15.6	15.6
	S1	25	78.1	78.1	93.8
	S2	1	3.1	3.1	96.9
	Lainnya	1	3.1	3.1	100.0
	Total	32	100.0	100.0	

Source: Data Processing Results (2026)

Based on table 4.3, it shows that the last education of the majority of respondents in this study was S1 as many as 25 people, respondents with the last education D3 as many as 5 people, 1 person with S2 education and 1 person for others as many as 1 person.

### 4.2.4 Characteristics of Respondents by Length of Employment

**Table 4.4 Respondents by Length of Employment**  
**Lama\_Bekerja**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<5 Tahun	1	3.1	3.1	3.1
	5-10 Tahun	6	18.8	18.8	21.9
	>10 Tahun	25	78.1	78.1	100.0
	Total	32	100.0	100.0	

Source: Data Processing Results (2026)

Based on table 4.4, it shows that the results of respondent data based on the length of work in this study are the majority of >10 years as many as 25 people (78.1%), 5-10 years as many as 6 people (18.8%) and <5 years as many as 1 person (3.1%).

## 4.3 Data Analysis

### 4.3.1 Descriptive Percentage of Respondent Answers

The analysis of the frequency of respondents' answers to the variables of

Budgetary Participation(X1), Job Relevant Information (X2), and Managerial Performance (Y) is presented in the form of a frequency distribution table. This table shows the number of respondents who chose each answer category for each variable.

a	Strongly agree	(SS)	With a score of 5
b	Agree	(S)	With a score of 4
c	Simply Agree	(CS)	With a score of 3
d	Disagree	(TS)	With a score of 2
e	Strongly Disagree	(STS)	With a score of 1

The analysis used in this study is a descriptive analysis, which is to describe the respondents' perception of the items of the statement submitted. The weight of the respondent's answer score starts from 1 to 5 in each questionnaire statement given to all managers and representatives of each division involved in the preparation of the budget at PT Perkebunan Nusantara IV Regional II Medan, the score of the respondent's explanation interval scale can be calculated with the following formula:

$$i = \frac{\text{nilai tertinggi} - \text{nilai terendah}}{\text{jarak interval}}$$

$$i = \frac{5-1}{5} = 0,80$$

Based on the results of the calculation above, an interval of 0.80 is obtained so that the scale of values that can be used is as follows:

**Table 4.5. Value Scale**

Interval	Categories
1,00 – 1,79	Strongly Disagree (STS)
1,80 – 2,59	Disagree (TS)
2,60 – 3,39	Simply Agree (CS)
3,40 – 4,19	Agree (S)
4,20 – 5,00	Strongly Agree (SS)

#### 4.3.1.1 Percentage of Responses for Managerial Performance Variable

In this study, the variables of Managerial Performance can be measured with

8 indicators, namely: Representation, Negotiation, Staffing, Supervision, Coordination, Evaluation, Investigation and Planning, Each question of the indicator is assessed through 5 scores. The following is a description of the frequency of the Managerial Performance variable which is summarized in the following table:

**Table 4.6 Recapitulation of Respondent's Answers of Managerial Performance Variables**

Questions	SS (5)		S (4)		CS (3)		TS (2)		STS (1)		Red	Categories
	F	%	F	%	F	%	F	%	F	%	%	
Y1	5	15.6%	12	37.5%	12	37.5%	3	9.4%	0	0%	3.59	Agree
Y2	9	28.1%	10	31.3%	10	31.3%	3	9.4%	0	0%	3.78	Agree
Y3	2	6.3%	15	46.9%	9	28.1%	6	18.8%	0	0%	3.38	Disagree
Y4	3	9.4%	14	43.8%	8	25.0%	7	21.9%	0	0%	3.41	Agree
Y5	6	18.8%	12	37.5%	6	18.8%	8	25.0%	0	0%	3.50	Agree
Y6	4	12.5%	11	34.4%	11	34.4%	6	18.8%	0	0%	3.41	Agree
Y7	5	15.6%	10	31.3%	9	28.1%	8	25.0%	0	0%	3.38	Disagree
Y8	6	18.8%	10	31.3%	10	31.3%	6	18.8%	0	0%	3.50	Agree
Y9	5	15.6%	10	31.3%	13	40.6%	4	12.5%	0	0%	3.50	Agree
Y10	6	18.8%	8	25.0%	15	46.9%	3	9.4%	0	0%	3.53	Agree
Y11	5	15.6%	9	28.1%	14	43.8%	4	12.5%	0	0%	3.47	Agree
Y12	5	15.6%	11	34.4%	13	40.6%	3	9.4%	0	0%	3.56	Agree
Y13	5	15.6%	10	31.3%	10	31.3%	7	21.9%	0	0%	3.41	Agree
Y14	3	9.4%	14	43.8%	8	25.0%	7	21.9%	0	0%	3.41	Agree
Y15	4	12.5%	11	34.4%	15	46.9%	2	6.3%	0	0%	3.53	Agree
Y16	4	12.5%	11	34.4%	12	37.5%	5	15.6%	0	0%	3.44	Agree

Source: Processed by the researcher (2026)

Based on the table above, the respondents' answers related to Managerial Performance can be summarized as follows:

1. The majority of respondents, namely 12 (37.5%) answered that the Managerial Party plays a role in determining objectives, activity plan policies such as work scheduling, Budgetary Participation and program preparation.
2. The majority of respondents, namely 10 (31.3%) answered that the Managerial Party plays a role in collecting and preparing information which is usually in the form of notes and reports.

3. The majority of respondents, namely 15 (46.9%) gave an answer that agreed that the Managerial Party plays a role in checking the performance of each unit.
4. The majority of respondents, namely 14 (43.8%) gave an answer that agreed that the Managerial Party collects and prepares information in the form of data to prepare a budget.
5. The majority of respondents, namely 12 (37.5%) gave agreed that the Managerial Party plays a role in exchanging information within the company to coordinate and adjust reports.
6. The majority of respondents, namely 11 (34.4%) answered that the Managerial Party plays a role in directing, leading and developing the subordinates in the unit or sub-unit of the section.
7. The majority of respondents, namely 10 (31.3%) answered that the Managerial Party plays a role in evaluating and assessing the work plan.
8. The majority of respondents, namely 10 (31.3%) answered that the Managerial Party plays a role in evaluating performance and work reports observed in units or sub units.
9. The majority of respondents, namely 13 (40.6%) answered that the Managerial Party plays a role in managing or regulating employees.
10. The majority of respondents, namely 15 (46.9%) answered that the Managerial Party plays a role in managing or regulating the performance results of subordinates and employees.
11. The majority of respondents, namely 14 (43.8%) gave enough answers to agree that the Managerial Party plays a role in carrying out the required contracts for units or sub units.

12. The majority of respondents, namely 13 (40.6%) answered that the Managerial Party plays a role in representing the organization with other parties outside the organization.
13. The majority of respondents, namely 10 (31.3%) answered that the Managerial Party plays a role in negotiating budget allocation for the benefit of the work unit.
14. The majority of respondents, namely 14 (43.8%) answered in agreement that the Managerial Party plays a role in the negotiation process to reach an agreement that supports the performance of the work unit.
15. The majority of respondents, namely 15 (46.9%) answered that the Managerial Party plays a role in representing the company to relate to other parties outside the company.
16. The majority of respondents, namely 12 (37.5%) answered that the Managerial Party plays a role in representing the work unit to convey the needs and interests of the unit to support the achievement of performance.

#### **4.3.3.2 Percentage of Responses for the Budgetary Participation Variable**

In this study, the variable of Budgetary Participation Participation can be measured by 6 indicators, namely: Involvement in budgeting, Contribution to budgeting, Influence on budget determination, Revision of Budgetary Participation, Discussion in Budgetary Participation and Proposals on Budgetary Participation, each question from the indicator is assessed through 5 scores. The following is a description of the frequency of the Budgetary Participation Participation variable summarized in the following table:

**Table 4.7 Recapitulation of Respondent's Answers of Participation Variables in Budgetary Participation**

Questions	SS (5)		S (4)		CS (3)		TS (2)		STS (1)		Red	Categories
	F	%	F	%	F	%	F	%	F	%	%	
X1.1	6	18.8%	10	31.3%	10	31.3%	6	18.8%	0	0%	3.50	Agree
X1.2	4	12.5%	9	28.1%	14	43.8%	5	15.6%	0	0%	3.38	Disagree
X1.3	6	18.8%	9	28.1%	13	40.6%	4	12.5%	0	0%	3.53	Agree
X1.4	3	9.4%	13	40.6%	10	31.3%	6	18.8%	0	0%	3.41	Agree
X1.5	5	15.6%	11	34.4%	11	34.4%	5	15.6%	0	0%	3.50	Agree
X1.6	4	12.5%	11	34.4%	11	34.4%	6	18.8%	0	0%	3.41	Agree
X1.7	4	12.5%	12	37.5%	11	34.4%	5	15.6%	0	0%	3.47	Agree
X1.8	6	18.8%	8	25.0%	14	43.8%	4	12.5%	0	0%	3.50	Agree
X1.9	4	12.5%	12	37.5%	11	34.4%	5	15.6%	0	0%	3.44	Agree
X1.10	5	15.6%	11	34.4%	11	34.4%	5	15.6%	0	0%	3.50	Agree
X1.11	4	12.5%	14	43.8%	8	25.0%	6	18.8%	0	0%	3.38	Disagree
X1.12	5	15.6%	10	31.3%	11	34.4%	6	18.8%	0	0%	3.44	Agree

Source: Processed by the researcher (2026)

Based on the table above, the respondents' answers related to Budgetary Participation Participation, can be summarized as follows:

1. The majority of respondents, namely 10 (31.3%) answered that I was directly involved in the process of preparing the work unit budget.
2. The majority of respondents, namely 14 (43.8%) answered quite agreed, that my involvement in decision-making was related to budgeting.
3. The majority of respondents, namely 13 (40.6%) answered that I contributed to the preparation of the work unit budget.
4. The majority of respondents, namely 13 (40.6%) gave an answer that agreed that the information and data I provided were used in the preparation of the work unit budget.
5. The majority of respondents, namely 11 (34.4%) gave an agreeable answer that my opinion was considered in the final decision regarding the determination of the work unit budget.
6. The majority of respondents, namely 11 (34.4%) answered that I have an influence in determining the amount and budget allocation for work units.

7. The majority of respondents, namely 12 (37.5%) answered in agreement that the level of logic of the reasons given by my superiors in carrying out the budget revision was reasonable.
8. The majority of respondents, namely 14 (43.8%) answered that I would participate in revising the budget if there were changes in conditions and the needs of the work unit.
9. The majority of respondents, namely 12 (37.5%) answered that I have the authority to control every setting of the division's budget targets.
10. The majority of respondents, namely 11 (34.4%) answered in agreement that the capacity and influence that I have on every budget determination in the division.
11. The majority of respondents, namely 14 (43.8%) gave an answer that agreed that I submitted a proposal related to the preparation of the work unit budget.
12. The majority of respondents, namely 11 (34.4%) answered that the proposal I submitted was considered in the preparation of the work unit budget.

#### **4.3.3.3 Percentage of Responses for the Job Relevant Information Variable**

In this study, the variable of Job Relevant Information can be measured with 4 indicators, namely: Clear information, adequate information Strategic information and Information, each question from the indicator is scored through 5 scores. The following is a description of the frequency of the variable Job Relevant Information which is summarized in the following table:

**Table 4.8 Recapitulation of Respondent's Answers of Job Relevant Information Variables**

Questions	SS (5)		S (4)		CS (3)		TS (2)		STS (1)		Red	Categories
	F	%	F	%	F	%	F	%	F	%	%	
X2.1	6	18.8%	8	25.0%	10	31.3%	6	18.8%	2	6.3%	3.31	Disagree
X2.2	7	21.9%	10	31.3%	9	28.1%	6	18.8%	0	0%	3.56	Agree
X2.3	7	21.9%	9	28.1%	11	34.4%	4	12.5%	1	3.1%	3.53	Agree
X2.4	3	9.4%	12	37.5%	12	37.5%	5	15.6%	0	0%	3.41	Agree
X2.5	8	25.0%	8	25.0%	13	40.6%	2	6.3%	1	3.1%	3.75	Agree
X2.6	5	15.6%	15	46.9%	6	18.8%	5	15.6%	1	3.1%	3.56	Agree
X2.7	3	9.4%	14	43.8%	7	21.9%	8	25.0%	0	0%	3.31	Disagree
X2.8	6	18.8%	9	28.1%	12	37.5%	5	15.6%	0	0%	3.56	Agree

Source: Processed by the researcher (2026)

Based on the table above, the respondents' answers related to Managerial Performance can be summarized as follows:

1. The majority of respondents, namely 10 (31.3%) who gave enough answers to agree that the information I received related to it was conveyed clearly and easily understood
2. The majority of respondents, namely 10 (31.3%) answered in agreement that the work direction I received was conveyed clearly and did not raise doubts.
3. The majority of respondents, namely 11 (34.4%) answered that the information I obtained was sufficient to support the implementation of my duties.
4. The majority of respondents, namely 12 (37.5%) gave an agreed answer that I obtained complete information according to my work needs.
5. The majority of respondents, namely 13 (40.6%) answered quite agreed, that the information I received helped me to develop an effective work plan.
6. The majority of respondents, namely 15 (46.9%) gave an answer that agreed that the available information supports the achievement of the work unit's goals.
7. The majority of respondents, namely 14 (43.8%) gave an answer that agreed that the information I received was in accordance with my work needs.

8. The majority of respondents, namely 12 (37.5%) answered that the information I obtained was relevant to the problems in my work.

### 3.3.2 Test Research Instruments

#### 4.3.2.1 Validity Test

Validity testing was carried out by comparing the calculated  $r$  value with the  $r$  table at a significance level of 5%. In this study, the validity test was carried out using the Statistical Package for Social Sciences (SPSS) program on 30 respondents, namely the entire research sample consisting of managers and heads of divisions at PT Perkebunan Nusantara IV Regional II Medan. The  $r$ -value of the table obtained from  $df = N - 2 = 32 - 2 = 30$ , with a tolerance value of 0.05 which is 0.349. The following is presented the results of the validity of each question item in the table below:

- a. If the calculation  $>$  the  $r$ table then the statement item is declared valid
- b. If the calculation  $<$  the table then the statement item is declared invalid

**Table 4.9 Validity Test Results**

Variable	Question Items	Corrected item total correlation	$r$ table	Remarks
Mnajerial Performance (Y)	Y1	0,707	0,349	Valid
	Y2	0,816	0,349	Valid
	Y3	0,796	0,349	Valid
	Y4	0,707	0,349	Valid
	Y5	0,578	0,349	Valid
	Y6	0,649	0,349	Valid
	Y7	0,816	0,349	Valid
	Y8	0,542	0,349	Valid
	Y9	0,707	0,349	Valid
	Y10	0,663	0,349	Valid
	Y11	0,410	0,349	Valid
	Y12	0,445	0,349	Valid
	Y13	0,649	0,349	Valid
	Y14	0,587	0,349	Valid
	Y15	0,465	0,349	Valid
	Y16	0,660	0,349	Valid
Budgetary Participation(X1)	X1.1	0,729	0,349	Valid
	X1.2	0,719	0,349	Valid
	X1.3	0,664	0,349	Valid
	X1.4	0,734	0,349	Valid

	X1.5	0,668	0,349	Valid
	X1.6	0,770	0,349	Valid
	X1.7	0,668	0,349	Valid
	X1.8	0,688	0,349	Valid
	X1.9	0,794	0,349	Valid
	X1.10	0,827	0,349	Valid
	X1.11	0,852	0,349	Valid
	X1.12	0,623	0,349	Valid
Job Relevant Information (X2)	X2.1	0,704	0,349	Valid
	X2.2	0,624	0,349	Valid
	X2.3	0,588	0,349	Valid
	X2.4	0,692	0,349	Valid
	X2.5	0,411	0,349	Valid
	X2.6	0,615	0,349	Valid
	X2.7	0,692	0,349	Valid
	X2.8	0,669	0,349	Valid

Source: Processed by the researcher (2026)

Based on table 4.9, it can be seen that all question items in the variables of Budgetary Participation Participation, Job Relevant Information and Managerial Performance are declared valid because they have value. Therefore, all of these questions are feasible and can be included in data processing to present these variables.

#### 4.3.2.2 Reliability Tests

The reliability test in this study used Cronbach's Alpha coefficient. A variable is said to be good if Cronbach's Alpha value  $> 0.60$  so that the instrument can be declared reliable. On the other hand, if Cronbach's Alpha value  $< 0.60$  then the instrument is considered unreliable. In this study, the reliability test was carried out using the Cronbach's Alpha ( $\alpha$ ) technique with the help of the Statistical Package for Social Sciences program.

**Table 4.10 Reliability Test Results**

Variable	Cronbach Alpha	Remarks
Managerial Performance (Y)	0.921 $>$ 0.6	Reliable
Budgetary Participation(X1)	0.939 $>$ 0.6	Reliable
Job Relevant Information (X2)	0.868 $>$ 0.6	Reliable

Source: Processed by the researcher (2026)

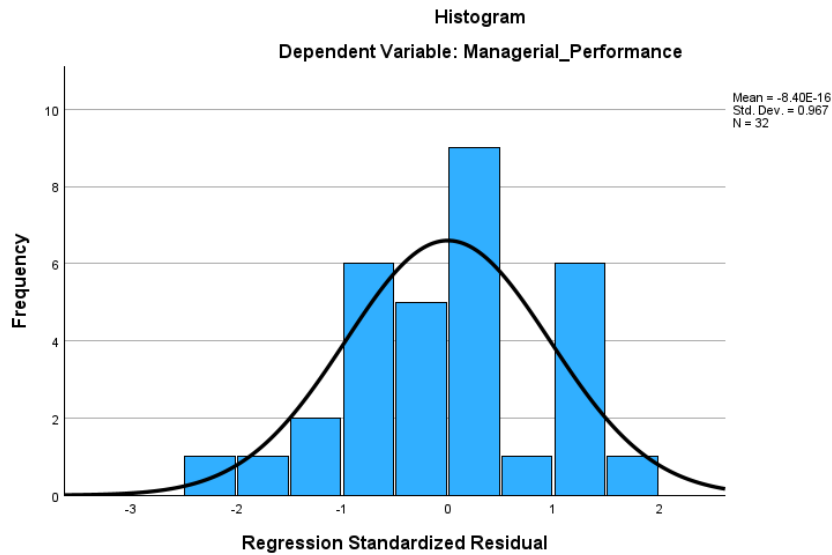
Based on the results of the reliability test in table 4.10 above, it can be concluded that all questions on the variables in this questionnaire are reliable because they have a Cronbach's Alpha value  $> 0.60$ . This indicates that each question item used will be able to obtain consistent data.

### **4.3.3 Classical Assumption Test**

The Classical Assumption Test used in this study is as follows:

#### **4.3.3.1 Normality Test**

The Normality Test was performed to find out whether in the regression model, the bound variable and the independent variable both had a normal data distribution. A good regression model is one that meets the assumption of normality. Normality testing can be done by observing the histograms and normal curves that form the bell pattern, the spread of the data (titi) on the diagonal axis of the normal probability plot graph or by looking at the residual histogram. If the data is spread around the diagonal line and follows the diagonal line, it can be concluded that the regression model has met the assumption of normality. The following are the results of the normality test in the test below:



Source: Processed by the researcher (2026)

**Figure 4.1 Data Normality Test Results with Histogram**

Based on figure 4.1, it can be seen that the variable is normally distributed, this is indicated by the distribution of data that resembles the shape of a bell and does not deviate to the left or right. The next analysis was carried out using the Kolmogorov-Smirnov test and the Normal Probability Plot of Regression Standardized Residual.

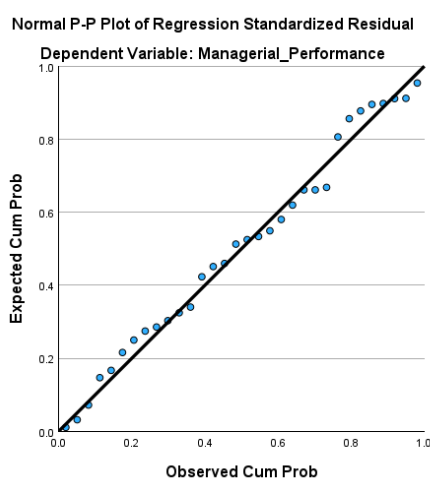
The results of the data normality test on the variables of Budgetary Participation, Job Relevant Information and Managerial Performance are shown through the Kolmogorov-Smirnov test table as follows:

**Table 4.11 Results of the Kolmogorov–Smirnov test  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardize d Residual	
N		32	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	2.47155007	
Most Extreme Differences	Absolute	.083	
	Positive	.077	
	Negative	-.083	
Test Statistic		.083	
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	.827	
	99% Confidence Interval	Lower Bound	.817
		Upper Bound	.837

Source: Processed by the researcher (2026)

Based on Table 4.11, the results of the normality test show the value of Asymp. The sig (2-tailed) is 0.200, which is greater than the significance level of 0.05 ( $0.200 > 0.05$ ). This indicates that the data in this study meet the assumption of normality according to the test criteria, making it suitable for further statistical analysis. The next analysis was carried out using the Normal P-Plot of Regression Standardized Residual graph which can be seen in figure 4.2 below:



Source: Processed by the researcher (2026)

**Figure 4.2 Normal Probability Plot Graph**

Figure 4.2 shows that the data has met the assumption of normality. This is indicated by the spread of the dots that are around the diagonal line and follow the direction of the diagonal line.

#### 4.3.3.2 Multicollinearity Test

The Multicollinearity test is used to identify the presence or absence of linear relationships between independent variables in the regression model. A good regression model should be free of the symptoms of multicollinearity. The test criterion is that if the Tolerance value is  $> 0.1$  and the VIF value is  $< 10$ , then it can be concluded that multicollinearity does not occur. Conversely, if the Tolerance  $< 0.1$  and the VIF value  $> 10$  then it indicates the existence of multicollinearity. The results of the multicollinearity test in this study can be seen in the table below:

**Table 4.12 Multicollinearity Test Results**

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-2.142	2.222		-.964	.343		
	Budgetary_Participation	.739	.130	.555	5.674	<.001	.130	7.663
	Job_Relevant_Information	.976	.215	.443	4.533	<.001	.130	7.663

a. Dependent Variable: Managerial\_Performance

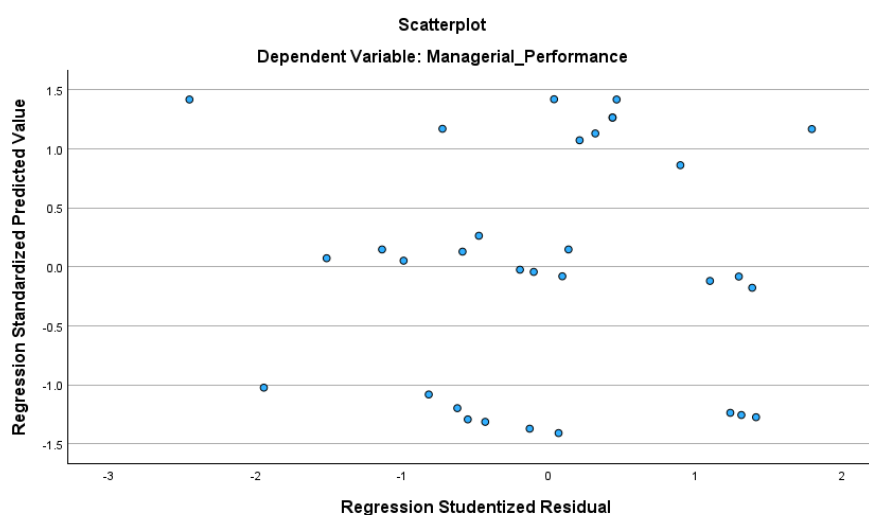
Source: Processed by the researcher (2026)

Based on the results of the analysis in table 4.12, the tolerance value for both variables shows a number greater than the minimum limit of 0.1 which is 0.130 and the VIF value of both variables is below the maximum limit of 10, with a value of 7.663. This shows that the data in this study is free from multicollinearity problems. Thus, the relationships between the independent variables do not influence each other excessively, so the regression analysis can be considered valid and qualified for the conclusion of the study.

#### 4.3.3.3 Heteroskedasticity Test

The heteroscedasticity test aims to find out whether in the regression model

there is an unevenness of residual variance between one observation and another. The heteroscedasticity condition shows the difference in residual variance in the regression model. A good regression model should not contain symptoms of heteroscedasticity.



Source: Processed by the researcher (2026)

**Figure 4.3 Heteroscedasticity Graph with Scatterplot**

From figure 4.3 shows the absence of a clear pattern, the dots are scattered randomly and do not form a certain pattern clearly, this means that there is no heteroscedasticity in the regression model, so it is suitable for predicting the Managerial Performance of the variables of Budgetary Participation Participation and Job Relevant Information.

#### 4.3.4 Multiple Linear Regression Analysis

The analysis method used in this study is to use multiple linear regression analysis (Multiple linear regression). Multiple linear regression analysis is used when the number of independent variables is at least 2 independent variables. Using multiple linear regression analysis is intended to determine the influence of the

independent variable commonly called X on the non-independent variable commonly called Y. Table 4.13 is the result of multiple linear regression analysis

**Table 4.13 Multiple Linear Regression Results**

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-2.142	2.222		-.964	.343
	Budgetary_Participation	.739	.130	.555	5.674	<.001
	Job_Relevant_Information	.976	.215	.443	4.533	<.001

a. Dependent Variable: Managerial\_Performance

Source: Processed by the researcher (2026)

Based on table 4.13, the following multiple linear regression equations can be produced:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = -2.142 + 0.739 X_1 + 0.976 X_2 + e$$

1. The constant is -2,142, this indicates that the variables of Budgetary Participation and Job Relevant Information have no effect on the dependent variable (Managerial Performance), so the value of the dependent variable of Managerial Performance is -2,142
2. The regression coefficient of Budgetary Participation Participation is 0.739. This means that if the other variables remain the same and the Budgetary Participation increases, then the Managerial Performance will increase by 0.739.
3. The regression coefficient of Job Relevant Information is 0.976. This means that if the other variables remain the same and Job Relevant Information increases, then Managerial Performance will increase by 0.976.

### 4.3.5 Hypothesis Testing

#### 4.3.5.1 Partial Test (t-test)

The t-test was conducted to partially test whether Budgetary Participation (X1) and Job Relevant Information (X2), partially or respectively, affect the Purchase Decision. To test this hypothesis, it is done by comparing the tcount with the table with the following conditions:

- a.  $H_0$  is accepted, if the  $t_{count} \leq t_{table}$  or  $\text{sig } t \geq \alpha$  (0.05)
- b.  $H_1$  is accepted, if the  $t_{count} \geq t_{table}$  or  $\text{sig } t \leq \alpha$  (0.05)

It is known, to search for the table as follows:

Probability = 5% or (0.05)

$df = n - k - 1$

$df = 32 - 2 - 1$

$df = 29$

then get  $t_{table} = 2.045$

**Table 4.14 Partial Test (t-test)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.142	2.222		-.964	.343
	Budgetary_Participation	.739	.130	.555	5.674	<.001
	Job_Relevant_Information	.976	.215	.443	4.533	<.001

a. Dependent Variable: Managerial\_Performance

Source: Processed by the researcher (2026)

Based on table 4.14, it can be seen that partially:

1. Variables of Budgetary Participation have a positive and significant effect on Managerial Performance. This can be seen from the significant value (0.001) < from 0.05. And  $t_{count}$  (5.674) > compared to  $t_{table}$  (2.045).

2. Job Relevant Information variables have a positive and significant effect on Managerial Performance. This can be seen from the significant value  $(0.001) < 0.05$ . And  $t_{count} (4.533) >$  compared to  $t_{table} (2.045)$ .

#### 4.3.5.2 Simultaneous Test (F Test)

Simultaneous significant test (Test F) aims to find out whether Budgetary Participation and Job Relevant Information in this study together affect Managerial Performance.

It is known, to search for  $F_{table}$  as follows:

Probability = 5% or (0.05)

$df_1 = k$

$df = 2$

$df_2 = n - k - 1$

$df_2 = 29 - 2 - 1$

$df_2 = 26$

Thus,  $F_{table} = 3.37$

**Table 4.15 Results of Simultaneous F Test (F-Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5039.510	2	2519.755	385.883	<.001 <sup>b</sup>
	Residual	189.365	29	6.530		
	Total	5228.875	31			

a. Dependent Variable: Managerial\_Performance

b. Predictors: (Constant), Job\_Relevant\_Information, Budgetary\_Participation

Source: Processed by the researcher (2026)

Based on table 4.15, the results of the F test show that the value of  $F_{cal}$  is 385.883 with a significance level of 0.001. While the  $F_{table}$  at a significant level of 0.05 is 3.37. Therefore, in both calculations, namely  $F_{cal} > F_{table}$  and its significance level  $(0.001) < 0.05$ , it shows that the influence of the variables Budgetary Participation (X1) and Job Relevant Information (X2) simultaneously

affects Managerial Performance. This can be seen as a significant value of  $0.001 < 0.05$ . So  $H_0$  is rejected and  $H_a$  is accepted.

#### 4.3.6 Determination Coefficient Test

**Table 4.16 Determination Coefficient Test Results**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.982 <sup>a</sup>	.964	.961	2.55536

a. Predictors: (Constant), Job\_Relevant\_Information, Budgetary\_Participation

b. Dependent Variable: Managerial\_Performance

Source: Processed by the researcher (2026)

Based on table 4.16, it can be seen that the value of Adjusted R Square by 0.961. This means that 96.1% of Managerial Performance can be explained by the variables of Budgetary Participation and Job Relevant Information. While the rest  $(100\% - 96.1\%) = 3.9\%$  were explained by other factors or variables that were not explained in this study.

## 4.2 Discussion of Research Results

### 4.2.1 The Effect of Budgetary Participation on Managerial Performance

In achieving organizational goals, management requires active involvement in the budgeting process so that the resulting decisions are more accurate and in accordance with operational conditions. Budgetary Participation reflects the level of involvement of management in the planning, decision-making, and target-setting processes. This involvement allows for a better exchange of information and understanding of working conditions, so that the budget prepared becomes more realistic and can be implemented effectively (Christy et al., 2021).

Involvement in budgeting also plays an important role in improving the effectiveness of organizational planning and control (Pinau et al., 2025). With active

participation, the resulting budget is not only formal, but also reflects actual conditions on the ground. This supports management in carrying out managerial functions in a more targeted manner, starting from the planning stage to performance evaluation.

Management that is actively involved in the budgeting process tends to be able to produce better planning and achieve preset targets (Sayyidina et al., 2025). Therefore, Budgetary Participation is one of the important factors in improving managerial performance, especially in supporting more effective decision-making and optimal achievement of organizational goals.

The test results obtained a t-value for the Budgetary Participation variable showing a t-cal value (5.674) > t-table (2.045) with a significance value of significant value (0.001) < from 0.05. This shows that Budgetary Participation has a positive and significant effect on managerial performance, so the hypothesis is accepted. This means that the higher the level of management involvement in the budgeting process, the better the managerial performance will be produced.

This is supported by respondents' answers to the questionnaire which shows that most management is directly involved in the budgeting process, contributes thoughts, and has an influence in setting and revising budgets. In addition, respondents also showed that there was a discussion and submission of proposals considered in the preparation of the budget. This condition reflects that active involvement in budgeting is able to improve managerial abilities in planning, coordination, and performance evaluation, thereby having an impact on improving managerial performance.

These findings are in line with the Contingency Theory, which states that the effectiveness of organizational performance is greatly influenced by the suitability between the system applied to environmental conditions and organizational needs (Klerek & Dewi, 2025). Budgetary Participation allows for the adjustment of information from various levels of management, so that the resulting decisions become more relevant to the operational conditions faced (Supranata & Jasman, 2025).

From the perspective of the Management Control System, budget participation plays an important role as an important mechanism in the planning and control process. Management involvement in budgeting allows for two-way communication, increased information accuracy, and more objective performance evaluation. Thus, the control system can run more effectively and be able to support the achievement of organizational goals (Gasperz et al., 2024).

In the context of PT Perkebunan Nusantara IV Medan, management's involvement in the budgeting process is a strategic factor in dealing with operational dynamics, such as fluctuations in commodity prices and resource management. High participation allows for more realistic work plans, faster identification of deviations, and more responsive decision-making to changes in the business environment (Hadi & Nursida, 2024).

In addition, involvement in budgeting also encourages increased accountability and a sense of responsibility for achieving preset targets. This has an impact on increasing operational efficiency and work productivity, because each party involved has a better understanding of the organization's goals and strategies.

The managerial performance in this study reflects the ability of management to manage resources effectively through the process of planning, implementing, and evaluating budgets. With active participation, management not only plays the role of an implementer, but also a decision-maker who is able to formulate strategies in a more adaptive and responsive manner (Hantono, 2022).

The results of this study are in line with previous research which stated that Budgetary Participation has a positive effect on managerial performance carried out by Mulyanah & Puspanita., (2021), Jatmiko et al., (2024), and Supranata & Jasman., (2025) which states that Budgetary Participation has a positive effect on managerial performance. This alignment shows that management's involvement in the budgeting process is an important factor in improving the effectiveness of managerial performance.

#### **4.2.2 The Effect of Job Relevant Information on Managerial Performance**

In carrying out managerial activities, management needs relevant data to support appropriate decision-making. Job Relevant Information is information that is directly related to the duties and responsibilities of managers, so that it can be used in planning, control, and performance evaluation. The quality of information is determined by its relevance, timeliness, and ease of use. With quality information, the management can understand operational conditions more accurately and determine appropriate actions.

The availability of adequate Job Relevant Information allows managers to identify problems, analyze situations, and take advantage of existing opportunities. Accurate information also supports more effective planning and improves decision-making accuracy. This shows that relevant information has an important role in

supporting managerial performance improvement (Sanra et al., 2021; Sopanah et al., 2023).

The test results obtained a t value for the Job Relevant Information variable showing a tcal value (4,533) > compared to the ttable (2,045). with a significance value of a significant value (0.001) < of 0.05 thus means that Job Relevant Information has a significant influence on Managerial Performance, which means that the Hypothesis is accepted. This means that the better the quality and utilization of relevant information, the better the ability of management to carry out planning, control and decision-making functions effectively.

Based on the results of the questionnaire, respondents assessed that the information obtained in the implementation of the task had been conveyed clearly, adequately, and in accordance with the needs of the job. In addition, the available information is also considered to be able to support the preparation of work plans and help in solving the problems faced. This shows that the availability of relevant, accurate, and timely information plays a major role in improving the quality of decision making and the effectiveness of management's work, which ultimately impacts the improvement of managerial performance.

These findings are in line with Contingency Theory, which states that the effectiveness of a management system depends heavily on the suitability between environmental conditions and the information used in decision-making. In this context, Job Relevant Information is an important factor because it provides information that is in accordance with the specific needs of the organization and the situation faced (Alhasnawi, 2023). With this suitability, management can respond more appropriately to environmental changes and improve performance optimally.

In addition, the results of this study are also supported by the concept of a Management Control System, which emphasizes the importance of information as a basis in the process of controlling and evaluating performance. Relevant information allows management to conduct more accurate planning, monitor the implementation of activities, and evaluate performance achievements objectively (Sundari et al, 2024). Thus, good information quality will increase the effectiveness of the control system which ultimately has an impact on improving managerial performance.

In the context of PT. Perkebunan Nusantara IV Regional II Medan, the availability of relevant information is an important factor in supporting managerial activities, especially in dealing with the company's operational dynamics. Accurate and timely information allows management to conduct more in-depth analysis, identify deviations from targets, and determine more appropriate strategic steps. Thus, the decisions taken are not only reactive, but also proactive in improving efficiency and effectiveness of performance.

Managerial performance in this study is related to the ability of management to utilize relevant information to support the implementation of tasks and decision-making. Job Relevant Information helps provide data that is in accordance with job needs, so that the process of performance evaluation and analysis of company conditions can be carried out more precisely and in a more targeted manner (Harahap et al, 2024).

The results of this study are in line with previous research conducted by Tarmizi et al, (2023), Wiska & Yurniwati, (2025) and Sopanah et al, (2023), which also states that Job Relevant Information has a positive effect on Managerial

Performance. This alignment reinforces that the availability of relevant information is one of the important factors in improving the effectiveness of management performance in organizations.

#### **4.2.3 The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance**

Budgetary Participation is one of the important aspects that management uses in the planning and decision-making process. Involvement in the budgeting process allows for the contribution of ideas, understanding of operational conditions, and setting more realistic targets. Participatory budgets also assist management in planning, controlling, and evaluating operational activities more effectively (Fazarila et al., 2022).

In addition, Job Relevant Information is information that is directly related to the duties and responsibilities in carrying out organizational activities. Relevant, accurate, and timely information is needed to support the decision-making process. With the availability of information that suits the needs of the job, management can conduct more precise analysis, identify problems, and respond to opportunities effectively (Fatimah, 2024).

The combination of Budgetary Participation and Job Relevant Information makes a significant contribution to improving managerial performance. Involvement in budgeting strengthens planning and control functions, while the availability of relevant information improves the quality of decision-making (Azizah et al., 2022). The synergy of these two factors creates more targeted working conditions and supports the achievement of organizational goals.

Managerial performance is reflected in management's ability to achieve organizational targets, solve problems effectively, and make the right decisions. The simultaneous influence between budgeting participation and Job Relevant Information shows that the two variables complement each other in improving management effectiveness. With active involvement in the budgeting process and accurate information support, management is able to formulate strategies that are more appropriate and adaptive to the dynamics of the organizational environment (Tapatfeto et al., 2025).

From the results of data processing, it can be seen that the value of the F test results shows that the  $F_{cal}$  value is 385,883 with a significance level of 0.001. While the  $F_{table}$  at a significant level of 0.05 is 3.37. therefore, in both calculations, namely  $F_{cal} (385,883) > F_{table} (3.37)$  and its significance level  $(0.001) < 0.05$ , it shows that the influence of the variables of Budgetary Participation (X1) and Job Relevant Information (X2) simultaneously affects Managerial Performance so that the hypothesis is accepted.

The results of the study simultaneously show that Budgetary Participation and Job Relevant Information has a positive and significant effect on managerial performance. This is in line with the results of the questionnaire which show the active involvement of management in the budgeting process supported by the availability of clear, adequate, and work-relevant information. The integration between the two factors allows management to develop more precise planning, conduct effective coordination, and make more accurate decisions. Thus, this condition is able to increase the effectiveness of the implementation of managerial tasks and support the achievement of organizational goals optimally.

These findings suggest that managerial performance is not only partially influenced by one factor, but is the result of a combination of management's involvement in the budgeting process and the availability of relevant information. Budgetary Participation allows management to be directly involved in the planning and control process, whereas Job Relevant Information provides an accurate information base in decision-making. The synergy between the two factors is able to increase the effectiveness of overall managerial performance.

In the perspective of Contingency Theory, these results confirm that the effectiveness of organizational performance is greatly influenced by the suitability between the system applied to environmental conditions and organizational needs. Budget participation and availability of relevant information are a form of organizational adjustment to the complexity of the work environment. When these two factors run in harmony, management is able to respond to changes more adaptively and produce optimal performance (Otley, 1980).

Meanwhile, based on the concept of the Management Control System, Budgetary Participation and Job Relevant Information is an important component in the process of planning, implementing, and evaluating performance. Budget participation functions as a coordination and communication mechanism between management levels, while relevant information serves as a basis for controlling and assessing performance (Dewi & Sudiby, 2022). The combination of the two will strengthen an effective control system and support the achievement of organizational goals.

In the context of PT Perkebunan Nusantara IV Regional II Medan, the implementation of Budgetary Participation supported by the availability of relevant

information is an important factor in dealing with the company's operational dynamics. The synergy between management involvement and information quality allows for more accurate decision-making, increased operational efficiency, and the achievement of organizational targets more effectively.

Thus, it can be concluded that the higher the level of Budgetary Participations supported by the availability of adequate Job Relevant Information, the better the managerial performance will be produced. This shows the importance of integration between participatory aspects and information quality in improving the effectiveness of organizational management.

The results of this study are in line with previous research conducted by Azizah et al, (2022), Fatimah, (2024) and Fazarila et al, (2022) showing that Budgetary Participation and Job Relevant Information simultaneously has a positive effect on Managerial Performance.

## **CHAPTER V**

### **CONCLUSION AND RECOMMENDATIONS**

#### **5.1 Conclusion**

Based on the results of the research and discussion, several conclusions can be drawn as follows:

1. Budgetary Participation has a positive and partially significant effect on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan.
2. Job Relevant Information has a positive and partially significant effect on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan.
3. The results of the simultaneous testing show that Budgetary Participation and Job Relevant Information has a positive and significant effect on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan.

#### **5.2 Recommendations**

Based on the above conclusions, there are several inputs and for this research from the results of the data analysis carried out, several recommendations are proposed, namely:

- a. For PT. Perkebunan Nusantara IV Regional II Medan

Management is advised to improve the quality of Budgetary Participation by actively involving managers in budget planning, decision making, and evaluation, supported by effective communication and coordination between work units. In addition, companies need to optimize Job Relevant Information

by providing accurate, relevant, timely, and easily accessible information to support decision making. Thus, increased Budgetary Participation and the availability of relevant information are expected to be able to improve managerial performance, especially in planning, controlling, and achieving organizational targets effectively and efficiently.

b. For Other Researchers

It is expected for future researchers to develop this research or use several other relevant variables that have the potential to affect managerial performance. Additionally, it is recommended to use a larger, more diverse sample so that the study can represent the actual conditions and can apply to a wider range of situations. Furthermore, the next researcher is also advised to expand the object of research, not only limited to one company, but to include several companies from various sectors or even government agencies. This aims to provide a more comprehensive picture and improve the reliability and applicability of research results in various organizational contexts.

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# **APPENDICES**

**Lampiran I :****KUESIONER PENELITIAN**

Assalamu'alaikum Warahmatullahi Wabarakatuh.

Dengan hormat, Berkenan dengan pelaksanaan penelitian dalam rangka penyusunan tugas akhir kuliah dengan judul "**Pengaruh Partisipasi Penyusunan Anggaran dan Job Relevant Information Terhadap Kinerja Manajerial pada PT Perkebunan Nusantara IV Regional II Medan**", maka dengan ini saya mohon kesediaan Bapak/Ibu untuk mengisi kuesioner ini dengan penilaian secara objektif. Data dari Bapak/Ibu akan dijaga kerahasiaannya dan hanya digunakan untuk kepentingan akademis penelitian semata. Atas kesediaan dan partisipasi Bapak/Ibu dalam mengisi kuisisioner ini saya ucapkan terima kasih.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Peneliti

Najwa Putri

**I. Profil Responden**

1. Nama ..... (boleh tidak di isi)
2. Jenis kelamin : (1) Laki-Laki (2) Perempuan
3. Usia : (1) < 30 tahun (2) 30-35 tahun (3) 36-40 tahun (4) ≥ 40 tahun
4. Tingkat Pendidikan : (1) D3 (2) S1 (3) S2 (4) Lainnya
5. Lama Bekerja : (1) <5 Tahun (2) 5-10 Tahun (3) >10 tahun

**II. Petunjuk Pengisian**

Beri tanda centang (√) pada kolom yang paling sesuai dengan anda

Keterangan:

SS = Sangat Setuju

S = Setuju

CS = Cukup Setuju

TS = Tidak Setuju

STS = Sangat Tidak Setuju

### 1.1 Kinerja Manajerial (Y)

No	Pernyataan	SS (5)	S (4)	CS (3)	TS (2)	STS (1)
<b>Perencanaan</b>						
1	Pihak Manajerial berperan dalam menentukan tujuan, kebijakan rencana kegiatan seperti penjadwalan kerja, penyusunan anggaran dan penyusunan program					
2	Pihak Manajerial berperan dalam pengumpulan dan penyiapan informasi yang biasanya berbentuk catatan dan laporan					
<b>Investigasi</b>						
3	Pihak Manajerial berperan dalam melakukan pengecekan terhadap kinerja setiap unit atau					
4	Pihak Manajerial mengumpulkan dan menyiapkan informasi yang berbentuk data untuk menyusun anggaran					
<b>Koordinasi</b>						
5	Pihak Manajerial berperan dalam tukar menukar informasi dalam perusahaan untuk mengkoordinasikan dan menyesuaikan laporan					
6	Pihak Manajerial berperan dalam mengarahkan, memimpin dan mengembangkan para bawahan yang ada pada unit atau sub unit bagian					
<b>Evaluasi</b>						
7	Pihak Manajerial berperan dalam mengevaluasi dan menilai rencana kerja					
8	Pihak Manajerial berperan dalam mengevaluasi laporan kinerja maupun kerja yang diamati pada unit atau sub unit					
<b>Supervisi</b>						
9	Pihak Manajerial berperan dalam mengelola atau mengatur pegawai					
10	Pihak Manajerial berperan dalam mengelola atau mengatur hasil kinerja bawahan maupun karyawan					
<b>Staffing</b>						
11	Pihak Manajerial berperan dalam melakukan kontrak yang dibutuhkan pada unit atau sub unit					
12	Pihak Manajerial berperan dalam mewakili organisasi dengan pihak lain diluar organisasi					
<b>Negosiasi</b>						
13	Pihak Manajerial berperan dalam melakukan negosiasi terkait alokasi anggaran untuk kepentingan unit kerja					
14	Pihak Manajerial berperan dalam proses negosiasi untuk mencapai kesepakatan yang mendukung kinerja unit kerja					

<b>Representasi</b>						
15.	Pihak Manajerial berperan dalam mewakili perusahaan untuk berhubungan dengan pihak lain diluar perusahaan					
16.	Pihak Manajerial berperan dalam mewakili unit kerja untuk menyampaikan kebutuhan maupun kepentingan unit untuk mendukung pencapaian kinerja					

## 1.2 Partisipasi Penyusunan Anggaran

No	Pernyataan	SS (5)	S (4)	CS (3)	TS (2)	STS (1)
<b>Keterlibatan</b>						
1	Saya terlibat secara langsung dalam proses penyusunan anggaran unit kerja					
2	Keterlibatan saya dalam pengambilan keputusan terkait dengan penyusunan anggaran					
<b>Kontribusi</b>						
3	Saya memberikan kontribusi pemikiran penyusunan anggaran unit kerja					
4	Informasi dan data yang saya berikan digunakan dalam penyusunan anggaran unit kerja					
<b>Pengaruh terhadap Penetapan Anggaran</b>						
5	Pendapat saya dipertimbangkan dalam pengambilan keputusan akhir terkait penetapan anggaran unit kerja					
6	Saya memiliki pengaruh dalam menentukan besaran dan alokasi anggaran untuk unit kerja					
<b>Revisi Anggaran</b>						
7	Tingkat kelogisan alasan yang diberikan oleh atasan saya dalam melaksanakan revisi anggaran					
8	Partisipasi saya dalam merevisi anggaran apabila terjadi perubahan kondisi maupun kebutuhan unit kerja					
<b>Diskusi dalam Penyusunan</b>						
9	Wewenang yang saya miliki dalam mengendalikan setiap penetapan sasaran anggaran divisi.					
10	Kapasitas dan pengaruh besar yang saya miliki pada setiap penetapan anggaran dalam divisi					
<b>Usulan</b>						

11	Saya mengajukan usulan terkait penyusunan anggaran unit kerja					
12	Usulan yang saya ajukan dipertimbangkan dalam penyusunan anggaran unit kerja					

### 1.3 Job Relevant Information

No	Pernyataan	SS (5)	S (4)	CS (3)	TS (2)	STS (1)
<b>Informasi yang jelas</b>						
1	Informasi yang saya terima terkait disampaikan secara jelas dan mudah dipahami					
2	Arahan kerja yang saya terima disampaikan secara jelas dan tidak menimbulkan keraguan					
<b>Informasi yang memadai</b>						
3	Informasi yang saya peroleh sudah cukup untuk mendukung pelaksanaan tugas saya					
4	Saya memperoleh informasi yang lengkap sesuai dengan kebutuhan pekerjaan saya					
<b>Informasi yang strategis</b>						
5	Informasi yang saya terima membantu saya menyusun rencana kerja yang efektif					
6	Informasi yang tersedia mendukung pencapaian tujuan unit kerja					
<b>Informasi yang tepat</b>						
7	Informasi yang saya terima sesuai dengan kebutuhan pekerjaan saya					
8	Informasi yang saya peroleh relevan dengan permasalahan dalam pekerjaan saya					

## Lampiran II : Tabulasi Olah Data Kuesioner

### Budgetary Participation (X1)

X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12
5	5	5	5	5	5	4	5	5	5	5	4
5	4	5	4	5	4	4	5	5	5	4	4
4	4	5	5	5	5	5	4	4	4	4	4
4	4	4	4	4	5	5	5	4	4	4	4
5	4	4	4	5	4	4	4	4	4	4	5
4	5	5	4	4	4	4	5	5	4	5	5
5	4	5	4	4	4	4	5	4	4	5	4
5	5	4	5	5	4	4	4	4	5	4	5
4	5	5	4	4	5	5	4	4	5	4	5
5	4	4	4	4	4	5	5	5	5	5	5
3	3	4	4	3	3	3	3	3	4	4	4
3	3	3	3	3	4	4	3	3	4	3	4
4	3	4	3	4	3	4	3	4	4	4	4
3	4	3	4	4	3	3	3	3	4	3	3
4	3	3	3	4	4	3	3	4	3	4	4
4	3	4	3	3	4	3	3	4	3	3	3
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2	3	3	2	2	2	2	2	2	2	2	3
2	2	2	3	3	2	3	2	3	3	2	2
3	2	3	3	3	2	3	3	3	2	3	3
3	3	3	2	3	2	2	3	3	3	2	2
2	3	2	2	2	3	2	2	2	3	3	2
3	2	3	3	3	2	2	3	2	2	2	3
3	2	3	2	2	2	2	3	2	3	2	2
2	2	3	2	2	3	3	3	3	2	2	2

## Job Relevant Information (X2)

X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8
4	4	5	4	4	5	4	4
5	5	4	4	5	4	4	4
5	3	3	4	5	5	4	5
5	5	4	5	3	4	5	5
3	4	5	4	3	4	4	5
5	4	5	4	5	4	5	5
4	4	5	4	3	5	4	5
4	5	5	4	5	4	5	5
4	5	4	5	5	4	4	4
5	5	3	4	3	5	4	4
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3	4	3	3	4	4	2	3
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2	2	2	2	4	4	3	2
1	2	3	4	3	3	2	3
2	2	2	3	2	3	2	3
1	4	4	2	3	2	2	3
2	2	3	2	1	4	2	3
2	4	3	4	2	2	2	2
3	2	2	2	3	3	3	3
3	3	1	4	4	1	3	3
2	3	3	3	3	3	2	2



### Lampiran III : Hasil Output SPSS

#### Reliability Statistics

Cronbach's Alpha	N of Items
.939	12

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	44.1667	65.178	.729	.934
X1.2	44.0333	66.240	.719	.934
X1.3	43.8333	67.454	.664	.936
X1.4	43.9000	65.817	.734	.934
X1.5	44.4000	64.800	.668	.937
X1.6	44.0333	65.551	.770	.933
X1.7	44.3000	67.183	.668	.936
X1.8	44.0333	67.137	.688	.935
X1.9	44.1333	64.947	.794	.932
X1.10	44.0667	63.513	.827	.930
X1.11	44.1333	63.637	.852	.929
X1.12	44.0667	66.133	.623	.938

#### Reliability Statistics

Cronbach's Alpha	N of Items
.868	8

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	29.8667	16.257	.704	.841
X2.2	29.8333	17.730	.624	.851
X2.3	29.7667	17.564	.588	.855
X2.4	29.9000	16.162	.692	.843
X2.5	29.9667	18.585	.411	.874
X2.6	29.7000	17.872	.615	.852
X2.7	29.9000	16.162	.692	.843
X2.8	29.7667	17.978	.669	.849

**Reliability Statistics**

Cronbach's Alpha	N of Items
.921	16

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	63.7000	69.183	.707	.914
Y2	63.6333	69.137	.816	.911
Y3	63.4667	70.947	.796	.913
Y4	63.7000	69.183	.707	.914
Y5	63.8000	71.407	.578	.918
Y6	63.5333	72.051	.649	.916
Y7	63.6333	69.137	.816	.911
Y8	63.6333	72.585	.542	.919
Y9	63.7000	69.183	.707	.914
Y10	63.7333	69.926	.663	.915
Y11	63.8000	74.097	.410	.922
Y12	63.8000	73.614	.445	.921
Y13	63.5333	72.051	.649	.916
Y14	63.5667	72.323	.587	.917
Y15	64.2333	69.978	.465	.925
Y16	63.5333	73.844	.660	.917

**Jenis\_Kelamin**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-laki	19	59.4	59.4	59.4
	Perempuan	13	40.6	40.6	100.0
	Total	32	100.0	100.0	

**Usia**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<30 Tahun	2	6.3	6.3	6.3
	30-35 Tahun	7	21.9	21.9	28.1
	36-40 Tahun	10	31.3	31.3	59.4
	>40 Tahun	13	40.6	40.6	100.0
	Total	32	100.0	100.0	

### Pendidikan

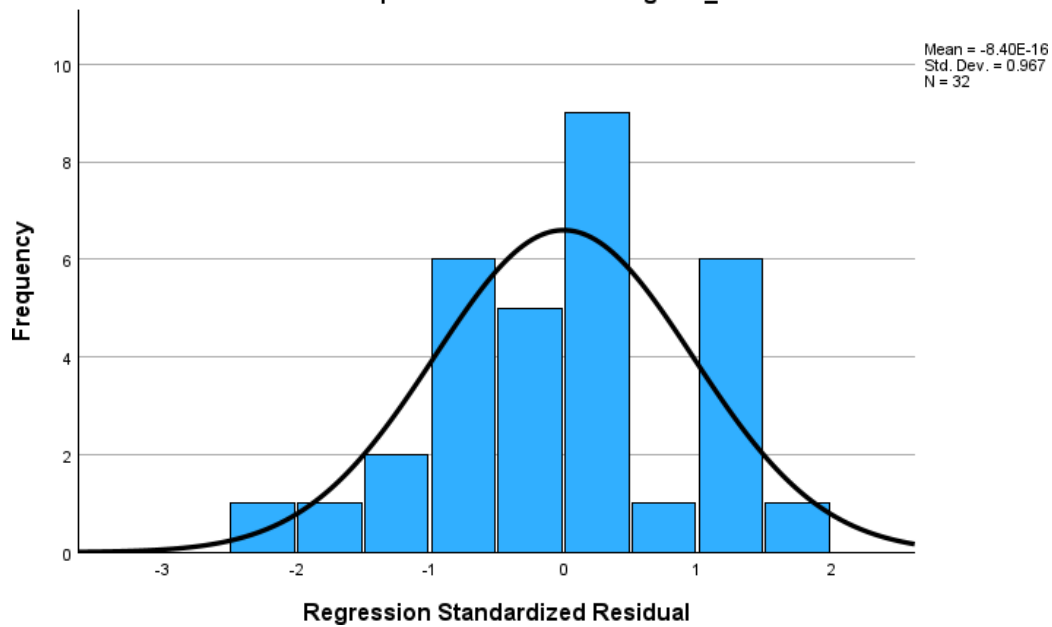
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	5	15.6	15.6	15.6
	S1	25	78.1	78.1	93.8
	S2	1	3.1	3.1	96.9
	Lainnya	1	3.1	3.1	100.0
	Total	32	100.0	100.0	

### Lama\_Bekerja

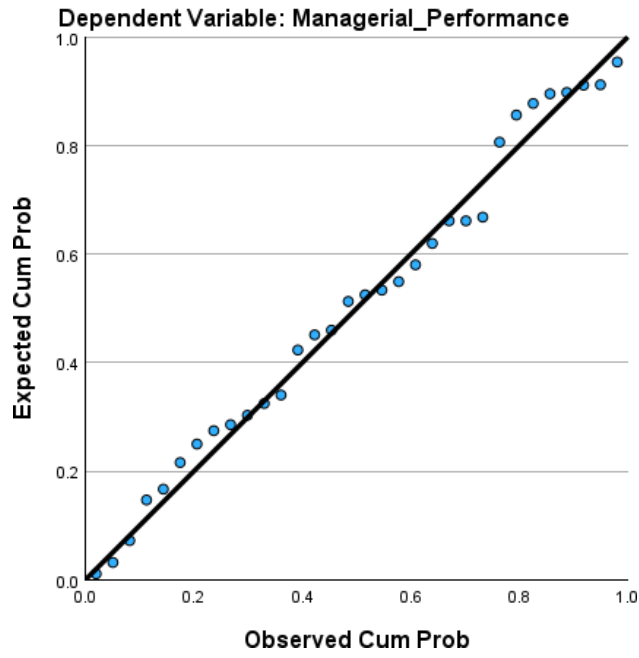
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<5 Tahun	1	3.1	3.1	3.1
	5-10 Tahun	6	18.8	18.8	21.9
	>10 Tahun	25	78.1	78.1	100.0
	Total	32	100.0	100.0	

### Histogram

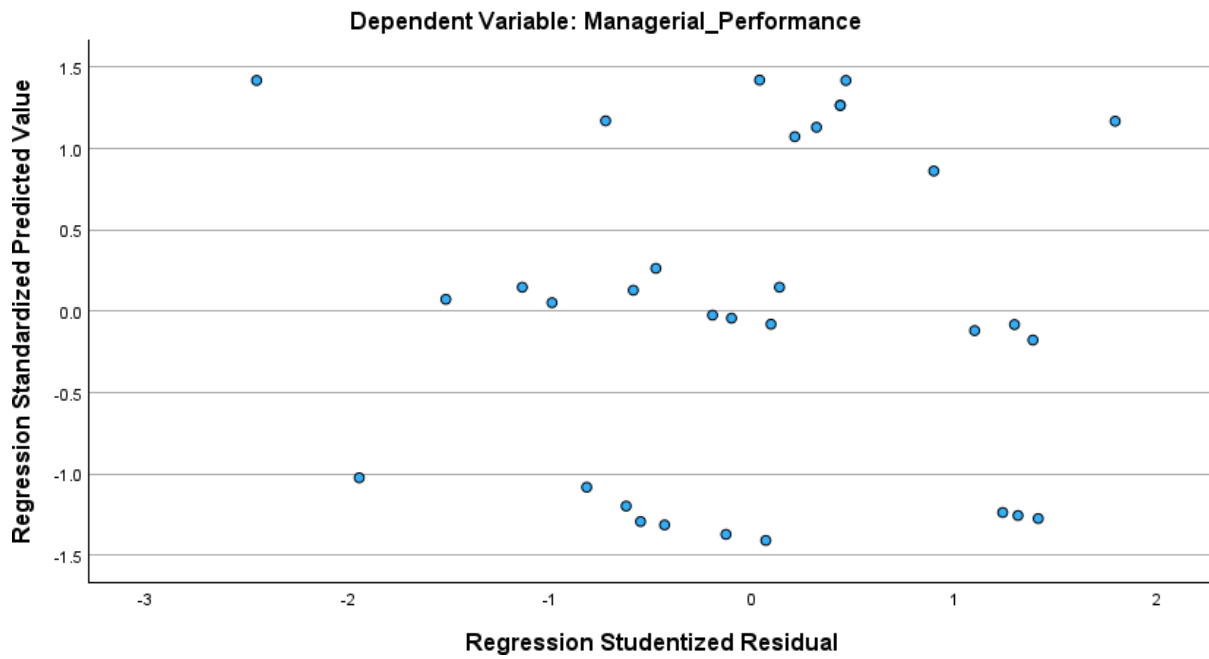
Dependent Variable: Managerial\_Performance



Normal P-P Plot of Regression Standardized Residual



Scatterplot



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.142	2.222		-.964	.343		
	Budgetary_Participation	.739	.130	.555	5.674	<.001	.130	7.663
	Job_Relevant_Information	.976	.215	.443	4.533	<.001	.130	7.663

a. Dependent Variable: Managerial\_Performance

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5039.510	2	2519.755	385.883	<.001 <sup>b</sup>
	Residual	189.365	29	6.530		
	Total	5228.875	31			

a. Dependent Variable: Managerial\_Performance

b. Predictors: (Constant), Job\_Relevant\_Information, Budgetary\_Participation

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.982 <sup>a</sup>	.964	.961	2.55536

a. Predictors: (Constant), Job\_Relevant\_Information, Budgetary\_Participation

b. Dependent Variable: Managerial\_Performance

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.083	32	.200*	.973	32	.600

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		32	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	2.47155007	
Most Extreme Differences	Absolute	.083	
	Positive	.077	
	Negative	-.083	
Test Statistic		.083	
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	.827	
	99% Confidence Interval	Lower Bound	.817
		Upper Bound	.837

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.



**MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
FAKULTAS EKONOMI DAN BISNIS**  
Jl. Kapten Mukhtar Basri No. 3, Medan, Telp. 061-6624567, Kode Pos 20238

**PERMOHONAN JUDUL PENELITIAN**

No. Agenda: 559/JDL/SKR/AKT/FEB/UMSU/12 Agustus 2025

To:  
**Head of Accounting Study Program**  
Faculty of Economics and Business  
University of Muhammadiyah North Sumatera  
in Medan

Medan, 12 Agustus 2025

With due respect  
I, the undersigned :

Name : Najwa Putri  
NPM : 2205170193  
Study Program : Accounting  
Concentration : Management Accounting

In the process of preparing my undergraduate thesis, i hereby request to submit the following research titles:

**Problem Identification** : 1. In practice, the reliability of financial statements is often compromised due to suboptimal internal controls, partially integrated information technology systems, and varying levels of competency among accounting personnel. These factors hinder the accuracy, timeliness, and overall quality of financial reporting.  
2. Decisions regarding fixed assets are sometimes based on managerial accounting information that lacks relevance, timeliness, and accuracy. Limited use of historical data, inadequate financial projections, and weak interdepartmental coordination further reduce the quality of information available for decision-making.  
3. The inconsistent implementation of responsibility accounting across work units often limits its effectiveness in assessing managerial performance. Unclear divisions of authority and the tendency to focus solely on financial targets, without considering non financial indicators, weaken comprehensive performance evaluation.

**Title Plan** : 1. The Influence of Internal Control Systems, Utilization of Information Technology, and Human Resource Competence on the Quality of Financial Statements  
2. The Influence of Managerial Accounting Information Quality on Fixed Asset Decision Making  
3. The Implementation of Responsibility Accounting as a Tool to Assess the Effectiveness and Efficiency of Managerial Performance

Research Object/ Location : PT Perkebunan Nusantara IV Regional 2  
Thus, I submit this application. Thankyou for your attention.

Sincerely,  
Applicant

( Najwa Putri )



MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
**FAKULTAS EKONOMI DAN BISNIS**  
Jl. Kapten Mukhtar Basri No. 3, Medan, Telp. 061-6624567, Kode Pos 20238

**PERSETUJUAN JUDUL PENELITIAN**

Nomor Agenda: 559/JDL/SKR/AKT/FEB/UMSU/12/08/2025

Student Name : Najwa Putri  
NPM : 2205170193  
Study Program : Accounting  
Concentration : Management Accounting  
Title Submission Date : 12/08/2025  
Advisor Name : Dr. Sukma Lesmana, S.E., M.Si  
Approved Title\*) : Pengaruh Partisipasi Penyusunan Anggaran dan  
Job Relevant Information terhadap Kinerja Manajerial  
pada PT Perkebunan Nusantara IV Regional II Medan

Authorized by:  
Head of Accounting Study Program

(Mhd. Shareza Hafiz, SE., M.Ace)

Medan, .....

Academic Advisor

(Dr. Sukma Lesmana, S.E., M.Si)

Keterangan:  
\*) Disetujui oleh Pimpinan Program Studi  
\*\*) Disetujui oleh Dosen Pembimbing  
setelah disahkan oleh Prodi dan Dosen Pembimbing, scan foto dan uploadlah lembar ke-2 ini pada form online "Upload pengesahan Judul Skripsi"



UMSU

Kepada Yth.

Bapak Dekan

Fakultas Ekonomi

Univ. Muhammadiyah Sumatera Utara

## PERMOHONAN IZIN PENELITIAN

Medan, 17 Januari 2026



Assalammu'alaikum Wr.Wb

Saya yang bertanda tangan dibawah ini :

Nama Lengkap : N A J W A P U T R I .

NPM : 2 2 0 5 1 7 0 1 0 3

Tempat/Tgl Lahir : M E D A N / 1 1 A G U S T U S 2 0 0 4

Program Studi : Akuntansi

Alamat Mahasiswa : J L P U R I G A N G K E M U N I N G  
N O 2 5

Tempat Penelitian: P T P E R K E B U N A N N U S A N T A R A  
I V R E G I O N A L 2

Alamat Penelitian : J L L E T J E N S U P R A P T O N O 2

Memohon kepada Bapak untuk pembuatan izin penelitian sebagai syarat untuk memperoleh data dan identifikasi masalah dari perusahaan tersebut guna pengajuan judul penelitian.

Berikut saya lampirkan syarat-syarat lain :

1. Kwitansi SPP tahap berjalan

Demikian permohonan ini saya buat dengan sebenarnya, atas perhatian Bapak saya ucapkan terima kasih

Diketahui :

g.n. Ketua jurusan / Sekretaris

Wassalam

Pemohon

Najwa Putri



**UMSU**  
Unggul | Cerdas | Terpercaya

Unggul | Cerdas | Terpercaya  
Membangun peradaban yang lebih baik  
melalui ilmu dan teknologi.

MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH  
**UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA**  
**FAKULTAS EKONOMI DAN BISNIS**

UMSU Terakreditasi Unggul Berdasarkan Keputusan Badan Akreditasi Nasional Perguruan Tinggi No. 174/SK BAN-PT/Ak.Pjj/PT/11/2024  
Pusat Administrasi: Jalan Mukhtar Basri No. 3 Medan 20238 Telp. (061) 6622400 - 66224567 Fax. (061) 6625474 - 6631003  
<http://feb.umsu.ac.id> [feb@umsu.ac.id](mailto:feb@umsu.ac.id) [umsumedan](#) [umsumedan](#) [umsumedan](#) [umsumedan](#)

Nomor : 194/II.3.AU/UMSU-05/F/2026  
Lampiran : -  
Perihal : **Izin Pra Riset**

Medan, 01 Sya'ban 1447 H  
19 Januari 2026 M

Kepada Yth.  
Bapak/Ibu Pimpinan  
**PT Perkebunan Nusantara IV Regional II**  
Jln. Letjend Suprpto No. 2 Medan  
di-  
Tempat

*Assalamu 'alaikum Warahmatullahi Wabarakatuh*

Dengan hormat, teriring salam dan doa kami ucapkan semoga Bapak/Ibu dalam keadaan sehat wal'fiat serta senantiasa dilindungi Allah SWT dan sukses dalam menjalankan aktivitas sehari-hari.

Schubungan dengan mahasiswa/i kami akan menyelesaikan studi, maka dengan ini kami mohon Bapak/Ibu sudi kiranya untuk memberikan kesempatan pada mahasiswa/i kami melakukan Pra Riset di Perusahaan/Instansi yang Bapak/Ibu pimpin guna untuk penyusunan Tugas Akhir yang merupakan salah satu persyaratan dalam menyelesaikan Program Studi Strata Satu (S-1).

Adapun mahasiswa/i di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara tersebut adalah:

Nama : Najwa Putri  
Npm : 2205170193  
Program Studi : Akuntansi  
Semester : VII (Tujuh)  
Judul Tugas Akhir : The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at Perkebunan Nusantara IV Regional II Medan

Demikianlah surat ini kami sampaikan, atas perhatian dan kerjasama yang Bapak/Ibu berikan kami ucapkan terima kasih.

*Wassalamu 'alaikum Warahmatullahi Wabarakatuh*



Tembusan :  
1. Pertinggal

Dekan  
  
**Dr. Radiman, S.E., M.Si**  
NIDN. 0107087801



MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH  
**UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA**  
**FAKULTAS EKONOMI DAN BISNIS**

UMSU Terakreditasi Unggul Berdasarkan Keputusan Badan Akreditasi Nasional Perguruan Tinggi No. 174/SK/BAN-PT/AK.Pj/PT/10/2024  
 Pusat Administrasi: Jalan Mukhtar Basri No. 3 Medan 20238 Telp. (061) 6622400 - 66224567 Fax. (061) 6625474 - 6631003

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**PENETAPAN DOSEN PEMBIMBING  
 PROPOSAL / TUGAS AKHIR MAHASISWA**  
 Nomor : 194/IGS/IL.3.AU/UMSU-05/F/2026

*Assalamu'alaikum Warahmatullahi Wabarakatuh*

Dekan Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara, berdasarkan Persetujuan permohonan judul penelitian Tugas Akhir dari Ketua/Sekretaris :

Program Studi : Akuntansi  
 Pada Tanggal : 12 November 2025

Dengan ini menetapkan Dosen Pembimbing Tugas Akhir Mahasiswa :

Nama : Najwa Putri  
 N P M : 2205170193  
 Semester : VII (Tujuh)  
 Program Studi : Akuntansi  
 Judul Tugas Akhir : The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at Perkebunan Nusantara IV Regional II Medan

Dosen Pembimbing : Sukma Lesmana, S.E., M.Si., Ph.D

Dengan demikian di izinkan menulis Tugas Akhir dengan ketentuan :

1. Penulisan berpedoman pada buku panduan penulisan Proposal/Tugas Akhir Fakultas Ekonomi dan Bisnis UMSU.
2. Pelaksanaan Sidang Tugas Akhir harus berjarak 3 bulan setelah pelaksanaan Seminar Proposal ditandai dengan Surat Penetapan Dosen Pembimbing Tugas Akhir
3. **Tugas Akhir** dinyatakan " **BATAL** " bila tidak selesai sebelum Masa Daluarsa tanggal : **20 Januari 2027**
4. Revisi Judul .....

*Wassalamu'alaikum Warahmatullahi Wabarakatuh.*

Ditetapkan di : Medan  
 Pada Tanggal : 01 Sya'ban 1447 H  
 19 Januari 2026 M



**Tembusan :**  
 1. Pertinggal

Dekan  
  
**Dr. Radiman, S.E., M.Si**  
 NIDN. 0107087801



Medan, 22 Januari 2026

Nomor : 2SDM/X/025581/I/2026  
Lamp : -  
Hal : IZIN RISET SARJANA

Kepada Yth :  
DEKAN  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
JLN. KAPTEN MUKHTAR BASRI NO. 3  
MEDAN  
Di - MEDAN

Membalas surat saudara/i nomor 194/11.3.AU/UMSU-05/F/2026 tanggal : 19 Januari 2026, Mahasiswa/Siswa/i EKONOMI DAN BISNIS Jurusan AKUNTANSI atas nama :

No.	Nama	NPM	Program Studi / Judul
1.	NAJWA PUTRI	2205170193	THE EFFECT OF BUDGETARY PARTICIPATION AND JOB RELEVANT INFORMATION ON MANAGERIAL PERFORMANCE AT PT PERKEBUNAN NUSANTARA IV REGIONAL II MEDAN

Diizinkan untuk melakukan RISET di Regional II PT Perkebunan Nusantara IV sebagai berikut :

Tempat : REGION OFFICE REGIONAL II  
Bagian / Bidang : AKUNTANSI DAN KEUANGAN  
Terhitung mulai tgl. : 02 Februari 2026 s/d 31 Maret 2026

Sesuai dengan ketentuan yang berlaku di perusahaan disampaikan sebagai berikut :

- Berperilaku sopan, mengikuti dan mematuhi seluruh aturan yang berlaku di Perusahaan, selama proses Magang/Riset berlangsung.
- Menjaga kerahasiaan data dan nama baik perusahaan serta semua data yang digunakan hanya untuk kepentingan ilmiah pendidikan.
- Seluruh biaya yang timbul atas pelaksanaan Magang/Riset ini menjadi tanggung jawab pribadi peserta.
- Menggunakan pakaian yang sopan & rapi saat melakukan kunjungan ke lingkungan kerja Regional II PT Perkebunan Nusantara IV.
- Apabila melanggar peraturan yang berlaku, maka Regional II PT Perkebunan Nusantara IV berhak untuk membatalkan proses Magang/Riset dan tidak mengeluarkan surat keterangan.

GM/Manajer/Kepala Bagian yang menerima tembusan surat ini agar dapat membantu segala sesuatunya yang berkaitan dengan keperluan tersebut diatas, serta menjaga kerahasiaan data perusahaan. Demikian disampaikan.

REGIONAL II PT PERKEBUNAN NUSANTARA IV  
Bagian SDM & Sistem Manajemen

Hwin Dwi Putera  
Kepala Bagian

Tembusan :  
- REGION OFFICE REGIONAL II AKUNTANSI DAN KEUANGAN  
- Mahasiswa/Siswa Ybs (Email : najwaputrimawardi@gmail.com)

AKHLAK - Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif

Head Office : Gedung Agro Plaza Lantai 8

Jl. H. R. Rasuna Said Kav. X2 - 1, Jakarta 12950

+62 21 3119000 +62 21 3119001

ptpnusantara@ptpn4.co.id

Regional II - Medan

Jl. Letjen R. Suprpto No 2 Kota Medan 20151

+62 61 4154666

regional2@ptpn4.co.id



**MAJLIS PENDIDIKAN TINGGI MUHAMMADIYAH  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
FAKULTAS EKONOMI DAN BISNIS  
Jl. Kapt. Muchtar Basri No. 3 ☎ (061) 6624567 Ext: 304 Medan 20238**

**MINUTES OF THE PROPOSAL SEMINAR OF THE ACCOUNTING STUDY PROGRAM**

On this day *Friday, 06 February* An Accounting Study Program Proposal seminar has been held explaining that :

Name : *Najwa Putri*  
 Student ID : 2205170193  
 Place / Date of Birth : Medan, 11 Agustus 2004  
 Home Address : Jln. Rawa cangkuk 3 komp. Heritage Residence No. A3 Medan  
 Proposal Title : The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan

Approved / not approved \*)

Item	Comment
Title	.....
Chapter I	.....
Chapter II	<i>penelitian terdahulu yang simultan.</i>
Chapter III	<i>skala pengukuran tambahkan ordinal.</i>
Others	.....
Conclusion	<input checked="" type="checkbox"/> Pass <input type="checkbox"/> Failed

Medan, 06 February

SEMINAR TEAM

Head

Mhd. Shareza Hafiz, S.E., M.Acc

Secretary

Nabilla Dwi Agintha, S.E., M.Sc

Advisor

Sukma Lesmana, S.E., M.Si., Ph.D

Examiner

Dr. Hj. Syafrida Hani, S.E., M.Si



MAJLIS PENDIDIKAN TINGGI MUHAMMADIYAH  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
FAKULTAS EKONOMI DAN BISNIS  
Jl. Kapt. Mukhtar Basri No. 3 Tel. (061) 6624567 Ext: 304 Medan 220238



**APPROVAL OF THE PROPOSAL**

Based on the results of the Accounting Study Program Proposal Seminar held on *Friday, 06 February* explain that:

Name : Najwa Putri  
Student ID : 2205170193  
Place / Date of Birth : Medan, 11 Agustus 2004  
Home Address : Jln. Rawa cangkuk 3 komp. Heritage Residence No. A3 Medan  
Proposal Title : The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan

The proposal is declared valid and meets the requirements for writing a thesis/scientific journal with an advisor. : *Sukma Lesmana, S.E., M.Si., Ph.D*

Medan, 06 February

SEMINAR TEAM

Head

Mhd. Shareza Hafiz, S.E., M.Acc

Secretary

Nabilla Dwi Agintha, S.E., M.Sc

Advisor

Sukma Lesmana, S.E., M.Si., Ph.D

Examiner

Dr. Hj. Syafrida Hani, S.E., M.Si

Acknowledged / Approved  
By Dean  
Vice Dean I

Assoc. Prof. Dr. Hasrudy Tanjung, S.E., M.Si  
NIDN : 0118127401

12/02/2024



MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH  
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA  
FAKULTAS EKONOMI DAN BISNIS

Jl. Kapten Mukhtar Basri No. 3. Medan, Telp. 061-6624567, Kode Pos 20238

BERITA ACARA BIMBINGAN PROPOSAL

Nama Mahasiswa : Najwa Putri  
NPM : 2205170193  
Dosen Pembimbing : Dr. Sukma Lesmana, S.E., M.Si  
Program Studi : Akuntansi  
Konsentrasi : Akuntansi Manajemen  
Judul Penelitian : Pengaruh Partisipasi Penyusunan Anggaran dan *Job Relevant Information* terhadap Kinerja Manajerial pada PT. Perkebunan Nusantara IV Regional II Medan.

Item	Hasil Evaluasi	Tanggal	Paraf Dosen
Bab 1	- Perbaiki di sana	23/12-25	
Bab 2	- Tambah teori + Grand tour	29/12-25	
Bab 3	Perbaiki bab 3	29/12-25	
Daftar Pustaka	Tambah	30/12-25	
Instrumen Pengumpulan Data Penelitian			
Persetujuan Seminar Proposal	Ada pertukaran di seminar	17/1-26	

Diketahui oleh:  
Ketua Program Studi

(Muhammad Shareza Hafiz, S.E., M.Acc.)

Medan, 17 Januari 2026  
Disetujui oleh:  
Dosen Pembimbing

(Dr. Sukma Lesmana, S.E., M.Si)



MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH  
**UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA**  
**FAKULTAS EKONOMI DAN BISNIS**

UMSU Terakreditasi Unggul Berdasarkan Keputusan Badan Akreditasi Nasional Perguruan Tinggi No. 174/SK BAN-PT/AL/PT/01/2024

Pusat Administrasi: Jalan Mukhtar Baari No. 3 Medan 20238 Telp. (061) 6622400 - 66224567 Fax. (061) 6625474 - 6631003

<http://feb.umsu.ac.id> [feb@umsu.ac.id](mailto:feb@umsu.ac.id) [umsu.medan](https://www.facebook.com/umsu.medan) [umsu.medan](https://www.instagram.com/umsu.medan) [umsu.medan](https://www.youtube.com/channel/UC...) [umsu.medan](https://www.linkedin.com/company/umsu.medan)

Nomor : 1450/II.3.AU/UMSU-05/F/2026  
 Lamp. :  
 Hal : **Menyelesaikan Riset**

Medan, 19 Syawal 1447 H  
 07 April 2026 M

Kepada Yth.  
 Bapak/ Ibu Pimpinan  
**PT. Perkebunan IV Regional II Medan**  
 Jln. Letjend Suprpto No. 2 Medan  
 Di-  
 Tempat

*Assalamu 'alaikum Warahmatullahi Wabarakatuh*

Dengan hormat, teriring salam dan doa kami ucapkan semoga Bapak/Ibu dalam keadaan sehat wal'fiat serta senantiasa dilindungi Allah SWT dan sukses dalam menjalankan aktivitas sehari-hari.

Schubungan dengan mahasiswa/i kami akan menyelesaikan studinya, mohon kesediaan bapak/ibu untuk memberikan kesempatan pada mahasiswa kami melakukan riset di perusahaan/instansi yang bapak/ibu pimpin, guna untuk *melanjutkan Penyusunan / Penulisan Tugas Akhir pada Bab IV - V*, dan setelah itu mahasiswa yang bersangkutan mendapatkan surat keterangan telah selesai riset dari perusahaan yang bapak/ibu pimpin, yang merupakan salah satu persyaratan dalam penyelesaian program studi **Strata Satu ( S1 )** di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara.

Adapun mahasiswa/i di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara tersebut adalah:

Nama : Najwa Putri  
 N P M : 2205170193  
 Semester : VIII (Delapan)  
 Program Studi : Akuntansi  
 Judul Tugas Akhir : The Effect of Budgetary Participation and Job Relevant Information on Managerial Performance at PT Perkebunan Nusantara IV Regional II Medan

Demikianlah surat ini kami sampaikan, atas perhatian dan kerjasama yang Bapak/Ibu berikan kami ucapkan terima kasih.

*Wassalamu 'alaikum Warahmatullahi Wabarakatuh*



**Tembusan :**  
 1. Pertinggal

Dekan  
  
**Dr. Radiman, S.E., M.Si**  
 NIDN. 0107087801





## SURAT KETERANGAN

No. 2SDM/SK/25581/III/2026

Sehubungan dengan Surat Kami No. 2SDM/X/025581/I/2026 tanggal 22 Januari 2026 mengenai izin RISET, kami sampaikan bahwa Mahasiswa/Siswa/i Jurusan AKUNTANSI UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA atas nama :

No.	NAMA	NIM	PROGRAM STUDI / JUDUL
1	NAJWA PUTRI	2205170193	THE EFFECT OF BUDGETARY PARTICIPATION AND JOB RELEVANT INFORMATION ON MANAGERIAL PERFORMANCE AT PT PERKEBUNAN NUSANTARA IV REGIONAL II MEDAN

Adalah benar telah selesai melaksanakan Riset/ Pengambilan Data di PT Perkebunan Nusantara IV Medan.

Unit : REGION OFFICE REGIONAL II  
 Bagian : AKUNTANSI DAN KEUANGAN  
 Tmt Riset : 02 Februari 2026 s/d 12 Maret 2026

Demikian Surat Keterangan ini dibuat dengan sebenar-benarnya hanya untuk kepentingan riset.

Medan, 12 Maret 2026

PT PERKEBUNAN NUSANTARA IV



**Hwin Dwi Putera**  
Kepala Bagian

---

AKHLAK - Amanah, Kompeten, Harmonis, Loyal, Adaptif

Head Office: Gedung Agro Plaza Lt. 5  
 Jl. H.R. Rasuna Said Kav X2 No.1  
 Telp : -62 21 31119000  
 Email : ptpnusantara4@ptpn4.co.id

Regional II - Medan  
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