

ANALYSIS OF THE RELATION BETWEEN DECENTRALIZED STRUCTURE, BUDGETARY PARTICIPATION AND JOB RELEVANT INFORMATION, MANAGERS' VOI, AND ITS INFLUENCE TO JOB RELATED OUTCOME

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This study analyses the relation of decentralised structure, budgetary participation to job relevant information, managers' VOI, and its influence to job related outcome (organisational commitment, job performance, job satisfaction). The respondents are middle-level managers and lower-level managers at State Owned Enterprises (BUMN). Data for the study was collected from 14 BUMN. The sampling method used is purposive sampling. In total 346 questionnaires were distributed, 135 can be used in analysis, with a response rate of 39,02 percent. Using structural equation modelling of AMOS (Analysis of Moment Structure) Program, the result of this study indicates that decentralised structure does not have significant influence to job relevant information, managers' VOI, and job performance. Budgetary participation has significant influence to job relevant information, managers' VOI, job satisfaction, and job performance. Job relevant information has significant influence on organisational commitment, job satisfaction, and job performance, while managers' VOI has significant influence on organisational commitment and job performance.

Keywords : Decentralised structure, Budgetary participation, Job relevant information, Managers' VOI, Organisational commitment, Job satisfaction, Job performance, and State Owned Enterprises.

INTRODUCTION

Background of the Problem

A shift of the traditional management system to an era of new public management focusing on the correction of organizational performance, has implications for the need of change in management in relation to personnel and organizational structure. Personnel are to be directed towards participa-

tion in decision making especially for middle and lower management level, while organization structure is to become decentralized. Application of the new public management concept especially for organizations in the public sector in Indonesia is mainly addressed to public institutions which besides pursuing profit also have to give priority to serving the public. Institutions or organizations matching the above condition are State Owned Enterprises (BUMN) because they are in accordance with the organizational target and mission as stated in PP No.3 1983. Decentralization of Structure and Budget Participation leads to an increase in Organizational Commitment, Manager Performance, and Job Satisfaction (job related outcome) which will be better if supported by a manager who possesses innovative and creative thinking (VOI Manager), and also has a greater amount of information available.

Mia, and Subramanian (2001) show that there is a strong and positive relationship between budget participation and organizational commitment in managers who possess a high VOI. Kim (1980), states that extensive decentralization if given to managers with high VOI, it will make them more motivated and self confident and serious in handling innovative projects. Kren (1992) mentions that job relevant information as decision facilitating giving more knowledge to a manager concerning alternative decisions and actions required to reach the target (Locke Et al. 1986). Based on the phenomena mentioned above, further research is required concerning the management control system especially concerning the relationship between decentralized structure, budgetary participation and job relevant information, managers' VOI and also its influence on the increase on job related outcome consisting of organizational commitment, job performance, and job satisfaction.

Problem formula :

1. Is job relevant information, managers' VOI and job performance influenced by decentralized structure.
2. Is job relevant information, managers' VOI, job performance, and job satisfaction influenced by budgetary participation..
3. Does job relevant information influence organizational commitment, job performance, and job satisfaction.
4. Does managers' VOI influence organizational commitment and job performance.

Research Objective

This research aims to test empirically the relationship between decentralized structure, budgetary participation with job relevant information, managers' VOI and also its influence to job related outcome (organizational commitment, job performance, and job satisfaction) for middle and lower level managers in BUMN.

THEORETICAL FOUNDATION AND HYPOTHESIS

Decentralized Structure (DS)

The decentralized structure shows that top management delegate authority and responsibility to middle and lower management in the form of decision making (Gordon And Narayanan 1984). Danserau (1975) assume that superiors often try to guarantee an improvement in organizational commitment by giving greater authority and influence to their subordinates.

Budgetary Participation (BP)

Brownell (1982) defines budgetary participation as to the extent to which managers are involved with, and have influence on, the budget-setting process. Govindarajan (1992) explains that budgetary participation has a positive influence on motivating the manager that is; there is a tendency that the subordinate will accept the budget goals when they have a share in controlling the budget compared to when the budget is decided by only one party.

Job Relevant Information (JRI)

Job Relevant information according to Baiman & Demski (1980) and Baiman, (1982) is information that helps the manager to correct choices of action through being better informed. Therefore Kren (1992) mentions job relevant information as decision facilitating.

Managers' VOI

According to O'Reilly, et. al, (1991) Managers' Value Orientation Towards Innovation (Managers' VOI) is the degree of importance that a manager places on being innovative and creative at work.. Further Mia and Subramaniam (2001) state that budgetary participation will improve the organizational commitment of a manager with high VOI and budgetary participation will not improve the organizational commitment if a manager has a low VOI.

Job Related Outcome (JRO)

O'Reilly and Andersen (1981) include job satisfaction and job performance as job related outcome (JRO), while Mia and Subramaniam (2001) classify organizational commitment as part of JRO. Mowday et al., (1982) state that organizational commitment as strength of the individual to identify organizations and involvement in certain organizations. Organizational commitment is interpreted as a desire to maintain membership, willingness to work as hard as possible, and also confidence to accept the organizational targets and values (Luthan, 1995). Job performance is a factor that supports organiza-

tional effectiveness. Mahoney et. al. (1965) sees job performance as the ability of a manager to execute his managerial tasks. Gibson, et. al, (1991) defines job satisfaction as a person's attitude to work, that attitude comes from his perception of his work.

DS & JRI

Mardiyah and Gudono (2001) found an increase in the positive influence of decentralization towards the characteristic information needs of the management accounting system. The above research can connect the decentralization structure and job relevant information if the decentralized structure is fully applied to middle and lower management level which will result in the said manager needing relevant information in order to correct choices of action and make decisions in order to achieve the target. Based on the above description the hypothesis is as follows:

H_{1a} : Decentralized structure has a positive relationship to job relevant information.

DS & JP

According to Whitley (1999) the control system which is delegated will give autonomy to the subordinate to be involved in stipulating the standards and monitoring the process so that the performance can be improved. In line with Whitley (1999), Cropanzano And Folger (1991) suggest that if the process is used to decide how much a fair budget allocation should be, then the actions of a subordinate will be constructive, resulting in a better performance

H_{1b} : Decentralized structure has a positive relationship to job performance.

DS & MANAGERS'VOI

Burns and Stalker (1961); Russell and Russell (1992) state that progressively decentralized organizational structure will generate more creative and innovative ideas. On the contrary the lower the level of decentralization will cause a decrease in their innovation to create something new because each of their decisions will have to be passed by a superior first.(Pierre and Debecq 1977).

H_{1c} : Decentralized structure has a positive relationship to managers' VOI.

BP & JRI

Some research assumes that subordinates that are allowed to participate in the course of stipulating the budget succeed in laying open private information (Merchant 1981; Chow et. al. 1988; Murray 1990, Magner et. al. 1996). As

a result, this information is useful in planning a more realistic and accurate budget, especially if this information work related. Based on to the above discussion the following hypothesis has been put forward:

H_{2a} : Budgetary participation has a positive relation to job relevant information.

BP & JS

Shield & Shield (1998) and Otley & Wilkinson, (1988) show that inaccurate levels within the decentralized structure and budgetary participation can produce job related outcome which is of not helpful, such as data reporting which is not valid, low morale and low job satisfaction. Milani (1975) shows that there is a positive influence between participation in budgetary compilation with job satisfaction. Based on to the above discussion the following hypothesis has been put forward:

H_{2b} : Budgetary participation has a positive relation to job satisfaction.

BP & JP

Govindarajan (1992) explains that budgetary participation has a positive influence in motivating the manager, that is there is a greater tendency for the subordinate to accept the budget goals when they have a share in controlling the budget rather than if the budget is specified unilaterally. This will encourage the subordinate to be bound to a higher level commitment to reach the performance. Ferdinand Gul et al. (1995) find that organizations with a high level of decentralized authority, budgetary participation will have a positive influence to job performance while at organization which centralized will have a negative influence.

H_{2c} : Budgetary participation has a positive relation to job performance.

BP & Managers' VOI

Mia & Subramaniam (2001) say that managers with high VOI will be involved in projects that are more innovative but whose results and use of resources are less certain. In these conditions, they will feel more self confident towards to performance goals which are challenging but realistic. Manager with high VOI and who possess job relevant information will respond better to budgetary participation because they will give the opportunities for others to be involved in setting performance goals. O'Connor (1995) finds a congruent relationship between managers' VOI and participation the manager in budget-setting process and the performance evaluation process.

H_{2d} : Budgetary participation has a positive relationship to managers' VOI.

JRI & OC

Danserau (1975) assumes that superiors often try to guarantee an improvement in organizational commitment from subordinates by giving them authority and greater influence. This means if subordinate are given autonomy in decision making this will develop a greater feeling of responsibility through an increase in personal involvement in decision making if they possess job relevant information.

H_{3a} : Job Relevant information has a positive relationship to organizational commitment.

JRI & JP

Chong & Chong (2002) find that a recursive relationship from budget goal commitment to job relevant information and positive relationship between job relevant information and job performance. Kren (1992) says that job relevant information can improve, correct job performance because the information can more accurately predict the environment and enable the selection of more effective opportunities. Based on the above discussion the following hypothesis has been put forward:

H_{3b} : Job relevant information has a positive relationship to job performance.

JRI & JS

Robbins (1989) says that factors influencing job satisfaction are challenging jobs, commensurable rewards, condition and work colleagues that are supportive, and the appropriateness of the work to the personality of the individual. It means, a person can feel satisfied if he is given challenging work or work with a level of uncertainty and high level of difficulty in the task. In work conditions like these, a manager has to have more information available which is work related which will result in better decisions. Based on the above discussion the following hypothesis has been put forward:

H_{3c} : Job relevant information has a positive influence on job satisfaction..

Managers' VOI & OC

Mia And Subramaniam (2001) state that budgetary participation will improve the organizational commitment in a manager who has high VOI manager and budgetary participation will not to improve the organizational commitment if the manager has low VOI. Otley & Wilkinson (1988) found a congruent relationship between attribute of management operation and of

manager VOI at work which is a determining factor concerning job related outcome. Based on the above discussion the following hypothesis has been put forward:

H_{4b} : Managers' VOI has a positive influence on organizational commitment.

Managers' VOI & JP

Mahoney et.al. (1965) sees that manager performance is based on managerial ability in executing the managerial task. Execution of the managerial task will increasingly support a rise in job performance, if the managers' VOI is important to the manager, who is innovative and creative at work, can apply it well. Based on the above discussion the following hypothesis has been put forward:

H_{4c} : Managers' VOI has a positive influence on job performance.

RESEARCH METHOD

Data Collection and Sample Selection

This research used the State Owned Enterprises (BUMN) as the unit for observation and individuals (middle & lower management level) for unit analysis. Research data was collected through a survey by directly visiting upon the respondents to give out and also collect the questionnaires that were addressed to middle & lower manager levels BUMN enlisted in the BUMN Directory 2002.

Definition and Measurement of Variables

Decentralized structure (DS) is top management that delegates authority and responsibility to middle and lower management in the form of decision making. This instrument, developed by Gordon and Narayanan (1984), consisted of five items which determines the extent of the authority which is to be delegated to manager.

Budgetary participation (BP) is to the extent to which managers are involved with and have influence on the determination of their budgets whose performance will be evaluated and valued for their budget goals attainment (Brownell, 1982). Instrument of budget participation was the developed by Milani (1975).

Job Relevant information (JRI) according to Baiman & Demski, (1980) and also Baiman, (1982) is information that helps the manager to correct choices of action through being better informed. This instrument developed by Kren (1992) consists of three items, which show the role of information in facilitating decision making in relation to position.

Managers' value orientation towards innovation (VOI Manager) is the degree of importance that managers place on being innovative and creative at work. This instrument is adopted from O'Reilly, et.al, (1991).

Organizational commitment (OC) is as a desire to maintain membership, willingness to work as hard as possible for the good of the organisation and also confidence to accept the organizational targets and values (Luthan 1995). This instrument of Organizational Commitment (OC) consists of 9 items, obtained from Mowday et .al (1979).

Job performance (JP) is managerial ability in executing the managerial tasks which support the organizational effectiveness. This instrument was developed by (Mahoney et. al. 1965).

Job satisfaction (JS) is attitude to work where that attitude comes from their perception about its work (Gibson, et. al. 1991). This instrument is taken from "the Minnesota Satisfaction Questionnaire" (MSQ).

Test of Reliability and Validity

Results of examination of data showed instrument used in this research is reliable and valid. This matter is shown with the value of Factor Loading for the variable of DS, BP, JRI, Managers' VOI, OC, JP, and JS following is 0,67-0,78; 0,71-0,83; 0,73-0,85; 0,56-0,70; 0,50-0,90; 0,57-0,85; 0,35-0,82. While the following value Cronbach's Alpha for the variable of DS, BP, JRI, Managers' VOI, OC, JP, and JS successively as follows 0,59; 0,86; 0,73; 0,67; 0,86; 0,86; 0,85. (see enclosure, table 1).

DATA ANALYSIS METHOD

Analysis of the data in this research used the structural equation model (structural equation modelling) assisted by the application AMOS (analysis of moment structure) from Arbuckle (1997)

The use of AMOS Application will result in indicators that will be used to show fit or not fit. The yardstick in examination of this hypothesis is the value of critical ratio found on regression weight with the absolute minimal value of 2. To fulfil good structural equation AMOS application requires some criteria which must be fulfilled the (Arbuckle 1997) that is

1. DF (degree of freedom) its value has to be positive
2. Non significant chi-square is above value required that is with the value $p=0,05$ and above Conservative boundary accepted equal to $p=0,10$.
3. Incremental Fit that is GFI (goodness of fit index), Adjusted GFI (AGFI), Tucker Lewis Index (TLI) and Comparative FIT Index (CFI) above 0,90.
4. Assess the RMR (root mean square residual) and RMSEA (root mean square error of approximation) low.

ANALYSES AND RESULTS

Analysis done on 135 respondents whose answers fulfilled the criteria for further processing.

Test of Hypothesis and Results

The results of test goodness-of-fit in relation to the research model indicate that the model does not yet fulfil the criterion test of the model. The research model has a DF equal to 10, meaning positive but has the value of probability level 0,000 and assess the RMSEA, GFI, AGFI, CMINDF, TLI, and CFI obtained for each 0,302; 0,804; 0,452; 13,207; 0,009; 0,528. Tables 2. presents the indicators of Goodness of the fit model research (see enclosure, table 2).

The above results show that the proposed research model has not yet reached the criteria of conformity, so modification of the model is required. Hair et al., (1998) giving a guidance that is seen in the total residual from covariance resulted by the model. When the residual value produced by the model is large enough then the method of modification is by adding a new path to the estimated model or by altering the model from being unobserved to becoming the observed model (composite/ measured). This treatment is done through modifying the index (Arbuckle & Wothke, 1999). The suggestion produced a good enough result, so that revised model will yield the DF equal to 2, probability level 0,885 and assess the RMSEA, GFI, AGFI, CMINDF, TLI, and CFI obtained for each 0,000; 0,999; 0,993; 0,122; 1,071; 1,000 (see enclosure, table 3).

From the result of the revised model (picture 1. at enclosure) it is concluded that the criteria used are adequate, so that the model confirms the result between theoretical conformity and empirical examination.

Hypothesis Testing 1a, 1b, and 1c

According to the results of examination of the hypothesis between DS by JRI, JP, and managers' VOI to show a positive but not significant relationship with the value of CR successively equal to 0,908; 1,029; 0,793. This result fails to confirm the results of previous research by Gordon and Narayanan (1984); Whitley (1999); Cropanzano and Folger (1991); Burns and Stalker (1961); Russell and Russell (1992). This is because BUMN organizations do not yet fully have the organization culture which supports applying innovative and creative values because decentralized structure is only an illusion, as a result decisions which are made by a manager have be passed by a superior first. This does not encourage the manager to get more information which is work related, and also don't have the facility in developing creative and innovative ideas.

Hypothesis Testing 2a, 2b, 2c, and 2d

The result of the examination of the relationship between BP with JRI, JP, JS, and managers' VOI resulted in the value of the CR successively equal to 3,382; 2,280; 4,176; 2,326. The result showed that the hypotheses 2a, 2b, 2c, and 2d succeeding in supporting and relevant to the research done by Merchant, (1981); Murray, (1990); Magner et.al.,(1996); Brownell, (1982); Weiner, (1982); Milani, (1975).

Hypothesis Testing 3a, 3b, and 3c

The results of examination of the hypothesis of the relationship between JRI with OC, JP, and JS assign the CR value successively equal to 3,127; 2,388; 6,401. These results show that the hypotheses 3a, 3b, and 3c can be supported and succeed in confirming the result of former research by Danserau (1975) and (Locke Et al,1986) saying that JRI can give the better information for manager concerning alternative decisions and actions required to reach the target.

Hypothesis Testing 4a and 4b

Based on the results of the analysis the relationship between managers' VOI with OC and JP assign the value of CR equal to 2,324; 3,282. These results mean that the hypotheses 4a and 4b can be supported and also succeed in confirming the previous research by O'Reilly et.al., (1991); Mia and Subraimian, (2001); Otley & Wilkinson, (1988).

CONCLUSION, IMPLICATIONS AND LIMITATIONS

Conclusion

The Organizational Mode of BUMN does not yet fully have the organization culture that supports the application of innovative and creative values because the decentralized structure is not fully applied (sham decentralization), as a result each decision which is made by a manager have to go through his superior. The manager is not motivated to get information that is more related to work because he doesn't have the facility to develop creative and innovative ideas. Budgetary participation has a significant influence to job relevant information, job satisfaction, job performance, and managers' VOI. This means, if a BUMN manager is involved in the budget-setting process they will require more information which is work related, thus if budget participation is run well, there will be a profit when there are uncertainties and task difficulties, a manager having high VOI is required. As a result they will be satisfied and motivated to increase their performance.

Job Relevant information has a significant influence on organizational commitment, job performance, and job satisfaction. This result showed that

the increase of job relevant information possessed by the BUMN manager will improve their commitment to organization, and then this will produce an increase in job performance and satisfaction. This is because information possessed by the manager can be utilised to predict more precisely and effectively the environment.

Managers' VOI has a significant influence on organizational commitment, and job performance. This result showed that if managers' VOI is high then commitment and performance of BUMN manager will improve. It means that the manager who has a high VOI will have the ability and motivation to develop innovative and creative ideas at work. As a result commitment and performance will be increased.

Implications

This research has some implications:

This research expected to give a picture to BUMN management that innovative and creative values will progressively expand if supported by the existence of decentralized structure and manager participation in the budget-setting process.

This research failed to find the intervening effect from the variables of job relevant information and managers' VOI in relation to decentralized structure and job related outcome. This is because organizational culture at BUMN does not support it. So that will be better if the variables of job relevant information and managers' VOI allied with the organizational culture variable of BUMN in the future research.

Research Limitations

This research has a number of limitations:

1. This research used the managers' VOI instrument consisting of six items, and which is part of a larger instrument developed by O'Reilly et al. (1991). Instrument usage like this can influence the measuring instrument validity, and can influence the result of the examination.
2. This research use the data based on a cross sectional survey, which requires supported by research which based on a longitudinal data to better comprehend the dissimilar factors which can alter the influence of job relevant information and managers' VOI to job related outcome.
3. Respondents in this research were managers from various functional departments, as a result the response or answer were different because of the functional departmental difference of place work..
4. This research is not make pilot test until to be risk if as a result validity and reliability is low.

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