

Effect of Job Relevant Information on Managerial Performance with Job Satisfaction as a Moderating Variable

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Abstract: *This study aims to determine and analyze the effect of job relevant information on managerial performance and job satisfaction as a moderating variable. This research was conducted at the Regional Work Unit of the Makassar City Government. The sample selection method used was purposive sampling. Data collection was done through distributing questionnaires to structural officials, echelon III and IV officials to the Makassar City government. The questionnaire was filled out by 92 respondents and the data were analyzed using Moderated Regression Analysis (MRA). The results of this study indicate that job relevant information has a positive effect on managerial performance, job satisfaction has a positive effect on managerial performance, and job satisfaction can moderate the job relevant information relationship to managerial performance. Therefore, the government can pay attention to information and satisfaction given to the apparatus to achieve managerial performance.*

Keywords: Job Relevant Information, Job Satisfaction, Managerial Performance

1. Introduction

Organizations plan as the basis for the implementation of all activities in each period. Therefore, an organization for financial management needs to set goals and objectives, then make a plan of action to achieve the goals and objectives, and so we need a guideline called the budget (Aziz, 2016). The budget is becoming one of the instruments of government to regulate and evaluate the performance of government.

The level of achievement of the implementation of an activity, especially in the so-called government performance. Managerial performance is an important factor to measure the effectiveness of an organization. Goal setting theory by Locke (1968) emphasized the importance of the relationship between the goals set by the resulting performance. Individuals who are able to understand the purpose of the organization, it will affect his behavior. Managerial performance measurement is required to assess the achievements of the organization he leads. Managerial performance is one factor that can increase the effectiveness of organizational performance.

Participation gives information in the budgeting process is closely related to managerial performance. The budgeting process is an important activity and involve a variety of actors and accurate information possessed by individuals in government (Hopwood, 1976). Budgeting effectiveness achieved if supported by individuals who are in government. Siegel and Marconi (1989) states that the budgeting is done by the bottom-up approach that can lead to the occurrence of interaction between the authorities which will provide benefits that reduce information errors.

Job relevant information is required by top-level managers to take action in order to achieve the goal. Job relevant information is defined as information that can assist in making decisions that are relevant to the task (Lina and

Stella, 2013). Krisler (2006) adds that the job relevant information will help provide a better knowledge about alternative decisions and actions required to achieve the goal. Availability of job relevant information then feedback budgeting will feel the benefits. Then the job relevant information will assist managers in making important decisions and can help managers to predict the state of the organization as appropriate.

Some studies related to the job relevant information on the performance still in doubt for the results of research on the relationship between these variables showed inconsistent results. Results of research conducted by Champbell and Gingrich (1986), Kren (1992), Chong and Chong (2002), Vincent (2005), Widarsono (2009), Andriani (2012), Oktowiza (2016), and Sari (2017) find positive and significant relationship between job relevant information on performance. While the research results of Nengsy (2013), Apriansyah (2014), and Sucitrawati (2017) showed no significant relationship between job relevant information on performance.

The gap research on the relationship between these variables, means that there is no direct relationship between job relevant information and performance. Govindarajan (1986) states that the gap results of these studies should be assumed due to other factors that are contingent. This study will use a variable job satisfaction as a moderating variable. Job satisfaction is defined as a state of positive emotions or a sense of fun for their appreciation in the form of appreciation for one's job or work experience (Locke, 1976). In budgeting, the human factor is an important part. Siegel and Marconi (1989) states that the human being behind the technical aspects of the budget. Indriantoro (1998) stated that very important aspect of human relations in an effort to improve performance. Job satisfaction is one of the effects of the human relations aspect. It can be seen from the definition of job satisfaction, which is the result of the adjustment of employees to the employment situation,

including the issue of wages/ salaries, social conditions, physical condition and psychological condition (Anoraga, 1998: 82).

The current government has a challenge to meet the expectations of stakeholders who demand professionalism in all areas within the framework of the public service. This is one of the drivers of public institutions to promote performance measurement as one illustration of professionalism (Muharrom, 2014). Performance is a result or a person's overall success rate during certain periods of duty compared to the wide range of possibilities, such as the standard of the work, the target or targets or criteria that have been determined in advance has been agreed (Riva and Basri, 2005: 50). Mardiasmo (2009) states that the performance will be assessed based on the achievement of budget targets and budget implementation efficiency. The achievement of budget targets that have been set indicates a good performance, and vice versa. It shows that the role of the individual in the organization is very important, because the budget is not effective and performance oriented to deviate from the objectives and plans that have been prepared beforehand.

2. Literature Review

2.1 Goal Setting Theory

Goal setting theory proposed by Locke (1968). Goal setting theory emphasizes the importance of the relationship between the goals set and the resulting performance. The basic concept that a person who is able to understand the purpose of which is expected by the organization, such understanding will affect its behavior. Goal setting theory explains that a person committed to the goal (Robbins, 2008). If the individual has a commitment to achieve the goal, then the commitment would influence his actions and the consequences affect performance.

2.2 Theory of Planned Behavior

Theory of Planned Behavior a theory developed by Ajzen (1988), which is an extension of Theory Reason Action proposed by Fishbein and Ajzen (1967). The main focus of theory of planned behavior is the same as the theory of action reason that intention individual to perform certain behaviors. Intention is an indication of how hard people are willing to attempt to try and how much effort will be issued an individual to perform a behavior. In TRA explained that the intention of a person's behavior is formed by two main factors, namely attitude toward the behavior and subjective norm (Fishbein and Ajzen, 1975), whereas in the TPB added one more factor that is perceived behavioral control (Ajzen, 1991).

2.3 Contingency Theory

The basis of the contingency approach is that there is no one best way is always appropriate to be applied to every situation in the organization, but this depends on factors condition or situation that exists in the organization. Contingency theory states that no design and use of management control systems that can be applied effectively

to all the conditions of the organization/ company/ government (Fisher, 1998).

This approach gives us an idea that the nature of the relationships that exist in the job relevant information with the government's performance may differ from one situation to another situation. Effect of job relevant information with the government's performance has contingency factors. Factors that will be addressed in this study is the factor of job satisfaction.

Robbins and Judge indicates that the role of the group in the organization and values is the basic factor to run the activities of the organization. Job relevant information is a form of participation in which the process is expected to consider the values of organizational satisfaction. Factors emotions and moods is one of the factors that determine how an individual running a process in an organization in this study is represented by the variable job satisfaction as a moderating variable. Satisfaction in the workplace or the organization is sensitive. As a variable that can be perceived differently by each individual, perceptions of job satisfaction may moderate the relationship of individuals to managerial performance such as satisfaction, the quantity and quality of work, absenteeism,

2.4 Budget

Budget is known as an estimate of the cost of activities for a certain period. According to Mulyadi (2001: 56) budget is a plan of work expressed quantitatively by using monetary units. Munandar (2001: 3) states that more specific understanding that the budget is a plan of systematically arranged in monetary units, which covers all activities of the company within a certain period to come. While Garrison (2007: 402) states that a more detailed budget load plan and the acquisition and use of financial and other resources for a given period. Furthermore, Mahsun (2006: 145) gives the same sense with the time period in question is one year.

2.5 Managerial Performance

Stoner (1986) defines performance (performance) as the quantity and quality of the work completed by the individual, group, or organization. Kenis (1979) suggests that the performance consists of several dimensions, budget performance, cost efficiency, and performance at work. Mahoney *et al* (1963) stated that the performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with the authority and responsibilities of each in order to achieve organizational goals. Managerial performance is one factor that can increase the effectiveness of organizational performance.

2.6 Job Relevant Information

Job relevant information is defined as information that facilitates decision-making relevant to the work (Lina and Stella, 2013). Kren (1992) identified two main types of information within the organization, namely: (1) information behavior of managers in decision-making for performance

evaluation; and (2) the information to take action in order to achieve better results.

Krisler (2006) adds that the job relevant information to help subordinates in improving the selection of actions through information businesses successful. According to Husin (2010) information can also be transferred from subordinates to superiors. This indicates that there are two advantages to be gained from the transfer of information from subordinates to superiors, namely: (1) The supervisor can develop better strategies that can be delivered to subordinates so that the performance will increase, and (2) of the information provided subordinates the employer will gain a better decision level or more according to the organization.

2.7 Job Satisfaction

Job satisfaction is defined as positive or pleasant emotional state caused by the appreciation of one's job or work experience (Locke, 1976). Sholihin (2004) concluded in their study that the high principles of justice in a company will support higher job satisfaction. In budgeting, the human factor is an important part. Siegel and Marconi (1989) states that the human being behind the technical aspects of the budget. He set a goal and is also responsible for implementing these objectives. Supomo and Indriantoro (1998) states that the aspects of human relations is important in improving performance. Robbins (1996: 148) suggests that job satisfaction is as a general attitude of an individual towards his job.

3. Research Methods

The population is SKPD Makassar City Government recorded 52 SKPD. The sampling method is purposive sampling, which means that the population to be sampled is a population study. The criteria of a particular sample as desired by the researcher (Sekaran, 2016). SKPD the sample in this study is 28 units of government bodies and agencies in the city of Makassar. Data collected through survey by distributing questionnaires delivered his own government officials with budget users.

Managerial performance in this study using an instrument developed by Mahoney *et al.*, (1963) with 9 items of questions that include planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation, and overall performance.

Job relevant information in this study using an instrument developed by Kren (1992), which includes relevant, accurate, completeness.

Job satisfaction in this study using an instrument developed by Robbins and Judge (2009), with questions covering five items to the job satisfaction, satisfaction with the salary, satisfaction with supervisor supervision, satisfaction with co-workers, and promotion.

Data analysis techniques used Moderated Regression Analysis. Regression analysis was used this study to determine whether the job relevant information influence on managerial performance, job satisfaction has direct influence

on managerial performance and job satisfaction moderate the effect of job relevant information on managerial performance.

4. Results and Discussion

4.1 Characteristics of Respondents

Makassar City Government SKPD apparatus related to budget management is dominated by female officers, officers dominant SKPD 41-60 years old with the educational level of Tier One (S1) that his term of 11-20 years.

In addition, to examine the characteristics of respondents in providing answers to the questionnaire about the variables used Levene Test. The results of data analysis using Levene's Test is based on attachment 2 sub section homogeneity test showed that the significant value of the gender of respondents to the study variables > 0.05, the value of the significance of the age of respondents to the study variables also > 0.05, the value of the significance of education of respondents to the study variables > 0.05, and the significant value of tenure of respondents to the study variables also > 0.05.

The research result shows that the characteristics of respondents did not differ in providing answers. The interpretation that is based on gender, both men and women were no differences by gender in giving answers. In terms of age, respondents considered worthy and well established in providing the answer so that there is no difference in the age of the respondents give answers. In terms of education, respondents have a good education and they understand and be able to answer the questionnaire so that there is no difference in the education level of respondents in providing answers. In terms of employment, it appears that respondent has a long working period and indicates that respondents have had enough experience to understand the technical about their jobs, so there is no difference in the working lives of the respondents give answers. Respondents have a good education and they understand and be able to answer the questionnaire so that there is no difference in the education level of respondents in providing answers. In terms of employment, it appears that the respondent has a long working period and indicates that respondents have had enough experience to understand the technical about their jobs, so there is no difference in the working lives of the respondents give answers. Respondents have a good education and they understand and be able to answer the questionnaire so that there is no difference in the education level of respondents in providing answers. In terms of employment, it appears that the respondent has a long working period and indicates that respondents have had enough experience to understand the technical about their jobs, so there is no difference in the working lives of the respondents give answers.

4.2 Statistics Variable

Table 5.1: Descriptive Statistics Variable

Variables	Min	Max	Average	Std. Deviation
Relevant Job Information (X1)	1	5	04:06	0.66
Job Satisfaction (X2)	1	5	3.98	0.67
Managerial Performance (Y)	1	5	3.97	0.63

Source: Processed Data, (2019)

As a whole by using the value of correlation value (CV) category: $CV > 1$ means very high, $CV = 0$ means height, and $CV < 1$ means normal, indicating that the value of the variable CV for job relevant information at 6.09, the value of CV to job satisfaction variables of 5.94, and the value for the variable performance of managerial CV of 6.24. this indicates that the description of the respondent's answer to the research variables are very high.

4.3 Goodness of Fit

To determine the feasibility of the model of a study is to look at the value of the coefficient of determination (R^2). The coefficient of determination (R^2) indicates the accuracy or goodness of fit model used. The greater the value of the coefficient of determination (R^2), which is reflected in the approach of the coefficient of determination (1), the better the model in explaining the influence of the independent variables (independent) on the dependent variable (dependent). Conversely, the smaller the value (R^2) or the value is close to zero (0), it will be no good model used.

Table 5.2 Goodness of Fit Models

Equation Function	R-square	F-Statistics	Prob.	Conclusion
Y	0.323	21.261	0.000	Model Valid for Prob (F-statistic) $< \text{prob } \alpha = 0.05$ is: $0.000 < 0.05$. The independent variables in the model accounted for 32.30% in the me-is affecting Dependen variable. While the remaining 67.70% influenced by other factors outside the model.

Source: Processed Data, (2019)

4.4 Regression analysis

Table 5.3: Results Variable Regression Test without moderation

Effect of Job Relevant Information and Job Satisfaction Against Managerial Performance				
Independent variables	Coefficient	t	Sig.	Information
Constants	-42.034			
Relevant Job Information	6.646	2,224	0,029	Significant
Job satisfaction	10.210	2.997	0,004	Significant
$\alpha = 5\% = 0.05$				
$R \text{ square} = 0.323$				

Source: Processed Data, (2019)

Table 5.4: Regression Test Results with Moderated Regression Analysis

Relevant Job Information Influence on Performance Managerial Job Satisfaction Moderated				
Independent variables	Coefficient	t	Sig.	Information
constants	-2.719			
Relevant Job Information	1,491	2,328	0022	Significant
* Job Satisfaction				
$\alpha = 5\% = 0.05$				
$R \text{ square} = 0.335$				

Source: Processed Data, (2019)

Effect of Job Relevant Information on Managerial Performance

The regression analysis of the relationship between job relevant information and managerial performance has a probability value of 0.029 (< 0.05). This value indicates that the relationship between job relevant information and significant influence managerial performance. Coefficient of job relevant information (X2) of 6.646 means that if the job relevant information has the addition of one score, then the level of managerial performance will increase by 6.646 score, assuming other variables in constant conditions. Besides job relevant information coefficient is positive or has a unidirectional relationship.

Effect of Job Satisfaction on Managerial Performance

The results of the analysis to the relationship of job satisfaction and managerial performance has a probability value of 0.004 (< 0.05). This value indicates that the relationship between job satisfaction and managerial performance have a significant effect. Coefficient of job satisfaction (X2) amounted to 10.210 pales job satisfaction experienced in increments of 1 scores, then the level of managerial performance will increase by 10.210 score, assuming other variables in constant conditions. Besides job satisfaction coefficient is positive or has a unidirectional relationship.

Moderating Effect of Job Satisfaction Relevant Job Information on Managerial Performance

The regression analysis for the interaction between job relevant information and job satisfaction have a probability value of 0.022 (< 0.05). This value indicates that job satisfaction can moderate job relevant information on managerial performance. Variable coefficient value for the interaction between job relevant information and job satisfaction amounting to 1,491, which means that job satisfaction moderate the effect of job relevant information on managerial performance.

5. Conclusion

- 1) Job relevant informationsignificant effect on managerial performance. So the greater the information obtained by the managerial, it will further improve its performance.
- 2) Job satisfaction have a significant effect on managerial performance. So satisfaction with the employment of a bond will provide emotional and felt an obligation in its organization, so motivated to do the right thing for the organization to improve managerial performance.
- 3) Job satisfaction moderate the effect of job relevant information on managerial performance. So SKPD

Makassar City Government officials who have relevant information, complete, and accurate work will be more responsible if it is supported by a high work satisfaction about government organizations, thus encouraging officers SKPD work with the best.

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