



## The Influence of Budget Goal Clarity, Budget Participation, and Accounting Information Systems on Managerial Performance with Organizational Commitment as a Moderating Variable (A Study on the Cosmetics Industry in Java Island)

Regina Aprianti<sup>1\*</sup>, Ety Gurendrawati<sup>2</sup>, Rida Prihatni<sup>3</sup>  
Universitas Negeri Jakarta

**Corresponding Author:** Regina Aprianti: [reginaavril19@gmail.com](mailto:reginaavril19@gmail.com)

---

### ARTICLE INFO

*Keywords:* Budget Target Clarity, Budgeting Participation, Accounting Information Systems, Managerial Performance, Organizational Commitment

*Received :* 20, April

*Revised :* 15, May

*Accepted:* 20, June

©2025 Aprianti, Gurendrawati, Prihatni: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



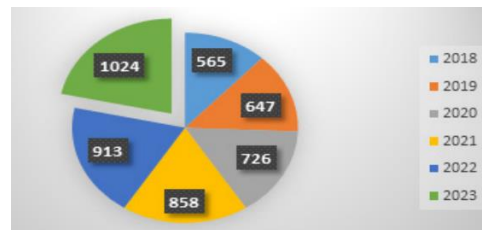
### ABSTRACT

This study aims to analyze the effect of budget target clarity, budgeting participation, and accounting information systems on managerial performance, as well as the role of organizational commitment as a moderating variable. The study was conducted on cosmetic industry companies operating in Java Island. The research approach used is quantitative with a survey method. Data were collected through the distribution of questionnaires to managers and finance staff involved directly in the budgeting process. Data analysis was conducted using Moderated Regression Analysis (MRA). The results show that budget target clarity, budgeting participation, and accounting information systems positively affect managerial performance. In addition, organizational commitment was found to strengthen the relationship between these three independent variables and managerial performance. These findings highlight the importance of clear budget planning, active participation in the budgeting process, and the use of adequate accounting information systems to improve managerial performance, especially when supported by high organizational commitment.

## INTRODUCTION

The cosmetics industry in Indonesia has shown consistent growth, even during the Covid-19 pandemic in the past three years, while other industrial sectors experienced a decline. According to data, the number of cosmetics industries in Indonesia increased from 565 in 2018 to 858 industries in 2021, then rose by 6.4 percent to 913 industries in 2022, and by June 2023, it had increased by 12.16 percent to 1,024 industries. This positive trend reflects promising prospects for the development of the cosmetics industry in Indonesia.

One of the interesting developments in this industry is the increasing popularity of cosmetic contract manufacturing services. The contract manufacturing concept allows cosmetic brands or companies to produce their products through third parties without the need to own their own production facilities. This trend is highly popular among new entrepreneurs, SMEs, and even influencers or celebrities who want to have cosmetic products in a more efficient manner. Apart from being practical, the main reason for the high interest in contract manufacturing is cost efficiency, as brand owners do not have to make large investments in production facilities or go through the licensing processes, such as BPOM certification. Therefore, contract manufacturing becomes an ideal solution for those looking to enter the cosmetics industry without a significant operational burden.



**Figure 1 Data on Growth in the Number of Cosmetic Industries in Indonesia**

The cosmetics industry in Indonesia continues to show rapid development with the increasingly strong dominance of local products, as reflected in BPOM data which states that around 80 percent of cosmetic products in Indonesia come from the domestic industry. However, amidst this growth, cosmetic companies are faced with various challenges, ranging from increasing consumer demand for sustainable and environmentally friendly products, disruptions to the global supply chain, to increasingly tight competition. In addition, the emergence of individuals who provide product reviews without scientific basis also affects consumer perceptions, coupled with the rampant phenomenon of over-claiming products which has the potential to reduce market confidence. This condition requires company management to not only maintain product quality and safety according to BPOM standards, but also develop more transparent marketing strategies and increase production efficiency through digitalization.

Organizational commitment plays an important role in driving managerial performance, because individuals who have a strong attachment to the values, goals, and mission of the organization tend to show high motivation in carrying out their duties. A high level of commitment strengthens the relationship between individuals and the organization, creates a positive work environment, and increases the effectiveness of achieving organizational goals. In addition to having an impact on increasing productivity and collaboration, organizational commitment also helps reduce employee turnover and absenteeism, thereby providing long-term organizational stability. In a managerial context, high commitment makes managers more proactive, open to change, and able to manage teams better. On the other hand, organizational commitment can also act as a moderating variable, which strengthens the relationship between budget target clarity and budgetary participation on managerial performance. If managers have a high level of commitment, then the positive influence of budget target clarity and budgetary participation on managerial performance will be stronger. However, conversely, if organizational commitment is low, then the impact becomes weak even though there is clear participation and goals.

Several studies support the important role of organizational commitment as a moderating variable in strengthening the relationship between budget target clarity and budgetary participation on managerial performance. Zein's (2016) research in Siak Regency found that organizational commitment was able to moderate this influence, supported by the findings of I.C. Kusuma, et al. (2021) and Nugroho, et al. (2017) which showed similar results. However, different results were shown by Suardana, et al. (2021) research, which stated that the interaction between organizational commitment and budgetary participation did not have a significant effect on managerial performance. Based on these findings, this study is directed at deepening understanding regarding how budget target clarity and budgetary participation contribute to improving managerial performance, by considering the role of organizational commitment as a moderating variable. It is hoped that the results of this study can provide relevant input for cosmetic companies to develop more effective and innovative strategies, in order to face industry challenges and increase business competitiveness and sustainability in the future.

## LITERATURE REVIEW

### *Hypotesis*

#### *The effect of budget target clarity on managerial performance*

Clarity of budget targets describes the extent to which budget objectives are formulated clearly and specifically so that they can be understood by the parties responsible for achieving them (Fitriasuri & Dini, 2023). With measurable and well-defined targets, managers have more focused guidelines in designing and executing organizational strategies. Clarity of budget targets not only plays a role in strengthening coordination between teams and reducing ambiguity in decision-making, but also helps ensure that every step taken refers to the goals that have been set. When managers understand the direction and targets of the organization well, they will be motivated to contribute more actively and effectively to achieving those targets. Research by Christian et al. (2021) confirms that there is a close relationship between clarity of targets and managerial performance, where performance achievement is greatly influenced by how clearly the targets are understood by individuals, and is driven by the level of motivation possessed by employees in achieving the targets set.

H1 : There is a significant influence between clarity of budget targets on managerial performance

#### *The influence of budget participation on managerial performance*

Budget participation is defined as the extent to which subordinate managers are involved in the budget preparation process (Riyadh et al., 2023). By providing space for managers to be actively involved, they have the opportunity to convey their views, ideas, and knowledge related to the operational conditions they face. Anthony and Govindarajan (2005, 87) emphasized that participation is an effective accounting tool in increasing an individual's sense of responsibility for the tasks they are assigned. The involvement of managers in this process can increase their sense of ownership of the budget being prepared, while encouraging them to use resources more optimally.

H2 : There is a significant influence between organizational commitment and managerial performance.

#### *The influence of accounting information systems on managerial performance*

According to Dana and Setiawati (2011), an accounting information system is a system designed to collect, process, and present information related to financial transactions. Meanwhile, Bodnar and Hopwood (2004) explain that an accounting information system is a collection of resources that include humans and equipment that are managed to convert data into information. The existence of an accounting information system plays an important role in supporting managerial performance, because this system provides relevant and timely information for decision makers in the organization. With the availability of accurate data from the system, managers can plan, control, and evaluate organizational performance more effectively. The information produced also helps managers in making decisions related to finance and other aspects, such as

monitoring budgets, evaluating financial performance trends, and improving the company's operational efficiency.

H3 : There is a significant influence between accounting information systems and managerial performance.

***The influence of organizational commitment on managerial performance***

Organizational commitment is an internal drive that drives individuals to support the achievement of organizational goals and place organizational interests above personal interests. This level of commitment will affect a person's motivation in carrying out their responsibilities. Managerial performance, whether increasing or decreasing, depends on the extent to which the individual prioritizes organizational progress over personal interests. Organizational commitment also reflects a strong belief in the values and vision of the organization.

H4 : There is a significant influence between organizational commitment and managerial performance.

***The influence of organizational commitment can moderate the clarity of budget targets on managerial performance.***

Furthermore, organizational commitment can also act as a moderating variable that influences the relationship between budget target clarity and managerial performance. Organizational commitment is a reflection of attitudes formed from organizational habits, values, norms, and philosophies, which are oriented towards performance quality (Paryati, 2021). Individuals who have a high commitment to the organization will feel more committed to achieving organizational goals, including in terms of achieving budget targets. Therefore, clarity of budget targets will have a greater impact on managerial performance for individuals with high commitment.

H5 : Organizational commitment can strengthen the relationship between budget target clarity and managerial performance.

***The influence of organizational commitment can moderate budgetary participation on managerial performance***

High organizational commitment in an individual will encourage him/her to make maximum efforts in achieving organizational goals. Conversely, if an individual has low organizational commitment, then his/her attention and efforts towards achieving organizational goals will also decrease, because he/she is more focused on personal interests. Organizational commitment functions as a bond between an individual and his/her organization, so that a sense of belonging to the organization grows, which ultimately has a positive impact on improving managerial performance.

H6 : Organizational commitment can strengthen the relationship between budget participation and managerial performance.

***The influence of organizational commitment can moderate accounting information systems on managerial performance.***

Organizational commitment plays an important role in moderating the relationship between accounting information systems (AIS) and managerial performance, especially in strengthening the positive influence of AIS on performance improvement. A good accounting information system can provide relevant, accurate, and timely data and information for managers to support decision making. With the support of this information, managers are expected to be able to carry out managerial functions more effectively and efficiently.

Clarity on managerial performance can be strengthened through high organizational commitment.

H5 : Organizational commitment can strengthen the relationship between budget target clarity and managerial performance.

***The influence of organizational commitment can moderate budgetary participation on managerial performance***

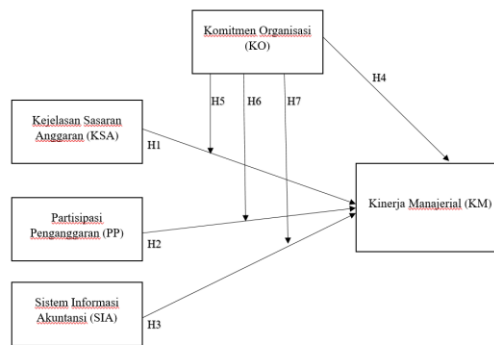
High organizational commitment in an individual will encourage him/her to make maximum efforts in achieving organizational goals. Conversely, if an individual has low organizational commitment, then his/her attention and efforts towards achieving organizational goals will also decrease, because he/she is more focused on personal interests. Organizational commitment functions as a bond between an individual and his/her organization, so that a sense of belonging to the organization grows, which ultimately has a positive impact on improving managerial performance.

H6 : Organizational commitment can strengthen the relationship between budget participation and managerial performance.

***The influence of organizational commitment can moderate accounting information systems on managerial performance.***

Organizational commitment plays an important role in moderating the relationship between accounting information systems (AIS) and managerial performance, especially in strengthening the positive influence of AIS on performance improvement. A good accounting information system can provide relevant, accurate, and timely data and information for managers to support decision making. With the support of this information, managers are expected to be able to carry out managerial functions more effectively and efficiently.

To facilitate the research, it will be described in a framework of thought as in the picture below. The framework of thought is the flow of thought used in this study, which is described comprehensively and systematically after having a theory that supports this research, then a framework of thought can be made as follows.



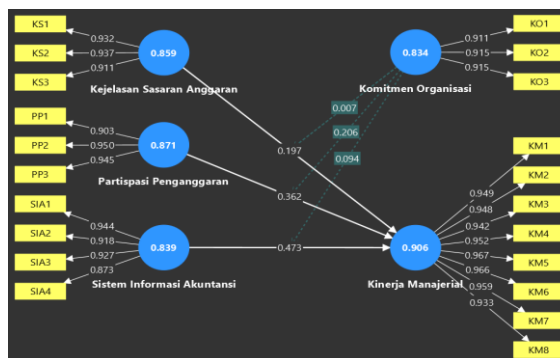
**Figure 2 Conceptual Framework**

**METHODOLOGY**

This study uses the Structural Equation Modeling (SEM) method with the Partial Least Squares (PLS) approach through SmartPLS software. SEM was chosen because it is able to analyze direct and indirect causal relationships between variables comprehensively (Abdillah, 2009). PLS is suitable for research with complex models and relatively small samples, and can test both structural models and measurement models. (Ghozali, 2013). With PLS, analysis can be carried out without specific data distribution requirements, so that the estimation results are more flexible and accurate.

**RESULT DISCUSSION**

This research model was analyzed using Partial Least Square (PLS) with the help of SmartPLS 4. PLS is an SEM approach that is suitable for complex models and small samples (30–100 respondents). In addition, PLS does not require the assumption of normal distribution. The analysis was carried out to test the validity, reliability, and determine the coefficient of determination and the path of the relationship between variables in the model :



**Figure 3 Outer Model**

**Validitas (Validity)**

Convergent and discriminant validity aims to see whether the indicators/items used are valid for further use in hypothesis testing. Loading factor is a number that shows the correlation between the score of a question item and the score of the indicator construct that measures the construct. The criteria for convergent validity testing are declared valid if the loading factor value of the indicator is greater than 0.7 and vice versa. The estimation results are attached in the following table:

**Table 1 Convergent Validity**

Indikator	Loading Factor	Batas Minimum	Ket
KM1	0,949	>0,700	Valid
KM2	0,948	>0,700	Valid
KM3	0,942	>0,700	Valid
KM4	0,952	>0,700	Valid
KM5	0,967	>0,700	Valid
KM6	0,966	>0,700	Valid
KM7	0,959	>0,700	Valid
KM8	0,933	>0,700	Valid
KO1	0,911	>0,700	Valid
KO2	0,915	>0,700	Valid
KO3	0,915	>0,700	Valid
KS1	0,932	>0,700	Valid
KS2	0,937	>0,700	Valid
KS3	0,911	>0,700	Valid
PP1	0,903	>0,700	Valid
PP2	0,950	>0,700	Valid
PP3	0,945	>0,700	Valid
SIA1	0,944	>0,700	Valid
SIA2	0,918	>0,700	Valid
SIA3	0,927	>0,700	Valid
SIA4	0,873	>0,700	Valid

The results of data processing with SmartPLS in the table above show that the majority of indicators in each variable in this study have a loading factor value greater than 0.70 and are said to be valid. This shows that these indicators have been valid in measuring each constructed construct and have met the criteria for convergent validity.

**Reliabilitas (Composite Reliability)**

Reliability testing aims to measure the consistency and accuracy of research instruments in measuring the constructs studied. The two main indicators used are Composite Reliability and Cronbach's Alpha. Composite Reliability is used to measure the reliability of the construct as a whole, while Cronbach's Alpha measures internal consistency between indicators in one

construct. A construct is said to meet the reliability requirements if both values are above 0.7 (Ghozali, 2016). The results of the reliability test in this study showed that all constructs had values above the minimum limit, so the instrument was declared reliable. The following is a table of reliability test results.

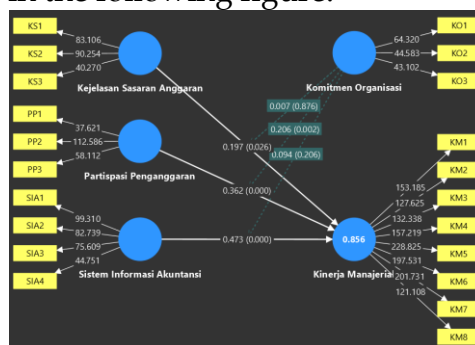
**Table 2.11 Reliability Test**

	Cronbach's alpha	Composite Reliability	AVE
Managerial Performance	0,985	0,987	0,906
Organizational Commitment	0,902	0,938	0,834
Clarity of Budget Targets	0,918	0,948	0,859
Budgeting Participation	0,926	0,953	0,871
Accounting Information System	0,936	0,954	0,839

Based on the table above, it is obtained that all variables in this study have composite reliability and Cronbach's alpha >0.7. Therefore, it can be concluded that the variables are reliable and can be continued to test the hypothesis in the inner model.

**Inner Model (Model Struktural)**

Inner Model in SEM-PLS is used to test the relationship between latent variables and assess the extent to which the model is able to explain the phenomenon being studied. Evaluation of the Inner Model is carried out through the R-Square ( $R^2$ ) value to see the predictive power of the model, the path coefficient to measure the strength of the relationship between variables, and the significance test to ensure that the relationship is statistically significant. Thus, the Inner Model functions to prove whether the relationship proposed in the study can be supported by the existing data. The display of the Inner Model of this study is presented in the following figure.



**Figure 4 Inner Model**

The results of the R-Square test consist of, Managerial Performance (Y) which has an R-Square value of 0.856, which is included in the good category. This means that the influence of all independent variables and their interactions have a contribution of 0.856 or 85.6% on Managerial Performance.

**Hypothesis Testing**

In this study, hypothesis testing was conducted by analyzing the T-Statistics and P-Values values on each path of the relationship between the hypothesized variables. The hypothesis can be accepted if the T-Statistics value (with a significance level of 5%) is greater than 1.96 and the P-Values value is less than 0.05. The results of the hypothesis test are as follows:

**Table 3.14 Hypothesis Testing**

	<b>Estimate</b>	<b>t-value</b>	<b>p-value</b>
Organizational Commitment	0,318	2,162	0,031
Interaction of Organizational Commitment with Budget Target Clarity	0,007	0,155	0,877
Interaction of Organizational Commitment with Budget Participation	0,206	3,118	0,002
Interaction of Organizational Commitment with Accounting Information Systems	0,094	1,255	0,209
Clarity of Budget Targets	0,197	2,244	0,025
Budgeting Participation	0,362	5,430	0,000
Accounting Information System	0,473	5,010	0,000

**The Influence of Budget Target Clarity on Managerial Performance**

Based on the results of the hypothesis test that has been conducted, it is known that the clarity of budget targets has a significant effect on managerial performance in the cosmetics industry in Java, indicated by a t value of 2.244 and a p value of 0.025. The t value exceeds the critical limit of 1.96, and the p value is smaller than 0.05, so that statistically the relationship between the two variables can be accepted at a significance level of 5%. This finding strengthens the first hypothesis in the study, which states that the clearer the budget targets set by the organization, the better the managerial performance that can be achieved. Thus,

the clarity of budget targets plays an important role in supporting the effectiveness of organizational management.

The results of this study are also supported by previous findings from Christian et al. (2021), which stated that clarity of budget objectives is closely related to the achievement of managerial performance. The clearer the budget targets formulated, the easier it is for managers to understand and implement the strategies that have been designed. Similar findings were also obtained by I.C. Kusuma et al. (2021), which emphasized that clarity of budget targets partially has a significant effect on the achievement of managerial performance. This condition shows that setting clear targets is an important step so that organizational goals can be achieved effectively, especially in a dynamic business environment such as the cosmetics industry.

#### ***The Influence of Budgeting Participation on Managerial Performance***

Based on the results of the hypothesis test conducted, it is known that budgeting participation has a significant influence on improving managerial performance in the cosmetics industry in Java. This is indicated by a t value of 5.430 and a p value of 0.000. The t value which far exceeds the critical number of 1.96 and the p value approaching zero indicate that the higher the manager's participation in the budgeting process, the greater the contribution to achieving optimal managerial performance. Thus, the second hypothesis in this study can be accepted because it has been empirically proven that budgeting participation is one of the important factors influencing the success of managerial performance.

This finding is supported by previous research conducted by Yunita et al. (2021), which showed a positive relationship between budget participation and managerial performance. The greater the managerial involvement in budget preparation, the higher their sense of responsibility for the successful implementation of organizational decisions. In addition, research by Ratri Danisya et al. (2022) also provides evidence that budget participation has a positive effect on improving managerial performance. This shows that managerial participation in the budget planning process is not only administrative in nature, but also contributes to the achievement of overall organizational goals.

#### ***The Influence of Accounting Information Systems on Managerial Performance***

Based on the results of the hypothesis test that has been conducted, it was found that the accounting information system has a very significant influence on managerial performance, with a t value of 5.010 and a p value of 0.000. The t value that exceeds the critical number of 1.96 and the p value that is far below 0.05 indicates that the use of accounting information systems effectively can provide a positive contribution to improving managerial performance. Thus, the third hypothesis in this study is accepted. This finding provides empirical evidence

that the use of a good accounting information system can help managers in the decision-making process, control, and implementation of managerial functions more optimally in a dynamic business environment such as the cosmetics industry in Java.

The results of this study are also supported by previous research conducted by Rizkika et al. (2022), which found that the implementation of accounting information systems has a positive and significant effect on managerial performance. This is because accounting information systems provide relevant, accurate, and timely information, thus helping managers carry out managerial functions more effectively. In addition, research by Dana and Setiawati (2011) also stated that accounting information systems have a positive impact on managerial performance because they are designed to collect, process, and present financial transaction data required by management. The information generated by the system provides a strong basis for managers to better plan, organize, and control organizational activities.

#### ***The Influence of Organizational Commitment on Managerial Performance***

Based on the results of the hypothesis test, it is known that organizational commitment has a significant influence on managerial performance, with a t value of 2.162 and a p value of 0.031. The t value that exceeds the critical limit at the 5% significance level ( $t > 1.96$ ) and a p value smaller than 0.05 indicate a significant positive relationship between organizational commitment and managerial performance. These results provide empirical evidence that the higher the level of individual commitment to the organization, the greater its contribution to increasing the effectiveness of the implementation of managerial functions. Therefore, the fourth hypothesis in this study is accepted, strengthening the important role of organizational commitment in driving optimal managerial performance, especially in the cosmetics industry in Java.

This finding is also supported by the results of previous studies, as stated by Arsalan et al. (2018) that organizational commitment has a positive influence on managerial performance. Similar results were also found in the study of Wokas et al. (2022), which stated that the high level of organizational commitment at PT Uphus Khamang Indonesia, indicated by a strong emotional attachment between employees and the company, has a direct impact on increasing managerial performance. Both studies strengthen the view that commitment to the organization not only creates loyalty but also increases individual responsibility in carrying out managerial tasks more optimally. The higher the level of commitment, the higher the performance that can be produced by individuals in the organization.

#### ***The Effect of Organizational Commitment Can Moderate Budget Target Clarity on Managerial Performance***

Based on the test results, a significance value of 0.877 was obtained, which far exceeds the significance limit of 0.05. This finding indicates that organizational commitment does not act as a moderating variable in

strengthening the relationship between budget target clarity and managerial performance. In addition, the very small influence coefficient value of 0.007 further confirms that increasing organizational commitment has almost no contribution to changes in the relationship between the two variables. Thus, the fifth hypothesis in this study is not accepted. This finding indicates that although budget target clarity is important for improving managerial performance, the organizational commitment factor does not have a significant role as a moderator in the context of the cosmetics industry in Java.

The results of this study differ from several previous studies that showed a significant role of organizational commitment as a moderating variable. Research by I.C. Kusuma et al. (2021) stated that organizational commitment can strengthen the relationship between clarity of budget targets and managerial performance. A similar finding was also found by Prihasantyo and Sumiyanti (2017) who stated that clarity of budget targets would be more effective in improving managerial performance if supported by high organizational commitment. In the context of these studies, high organizational commitment is believed to be able to maximize the effectiveness of budget target implementation because individuals will better understand, accept, and implement organizational goals optimally. However, in this study, different results were found, indicating that the role of organizational commitment was not significant enough in strengthening this relationship.

#### *The Influence of Organizational Commitment Can Moderate Budgeting Participation on Managerial Performance*

Based on the results of the hypothesis test, the t-value was 3.118 and the p-value was 0.002. The t-value that exceeded the critical limit of 1.96 and the p-value that was far below 0.05 indicated that organizational commitment had a significant effect as a moderating variable in the relationship between budgetary participation and managerial performance. This finding confirms that the higher the level of organizational commitment, the stronger the influence of budgetary participation on improving managerial performance. Thus, the sixth hypothesis in this study can be accepted. These results support the view that in the context of an organization that has a high level of loyalty and commitment, managerial involvement in the budgeting process will be more optimal, thus having a positive impact on achieving managerial performance, especially in the cosmetics industry in Java.

Theoretical support for this finding comes from contingency theory which emphasizes that the effectiveness of a policy or strategy in an organization depends on the fit between individual characteristics and organizational situations (Donaldson, 2001). In this case, organizational commitment is one of the contingent factors that strengthens the relationship between budgetary participation and managerial performance. In addition, goal-setting theory also

supports the results of this study, stating that individuals who have a high commitment to organizational goals will be more motivated to set clear goals and work hard to achieve them (Locke & Latham, 2002). Therefore, it can be concluded that in the context of the competitive cosmetics industry in Java, organizational commitment is an important factor in increasing the effectiveness of budgetary participation on managerial performance. Highly committed managers not only actively contribute to the budget planning process, but also ensure that organizational goals can be achieved optimally.

#### ***Organizational Commitment Can Moderate Accounting Information Systems on Managerial Performance***

Based on the results of the hypothesis testing conducted, a t-value of 1.255 and a p-value of 0.209 were obtained. The p-value exceeding the significance limit of 0.05 indicates that organizational commitment does not have a significant effect in moderating the relationship between accounting information systems and managerial performance. Thus, the seventh hypothesis in this study is declared not accepted. This finding indicates that the level of organizational commitment held by managers does not play a role in strengthening or weakening the influence of the use of accounting information systems on managerial performance in the context of the cosmetics industry in Java. This result does not support previous findings from Raharjo et al. (2018), which states that organizational commitment can strengthen the relationship between accounting information systems and managerial performance.

In the context of the highly competitive cosmetics industry in Java, technical factors such as data access speed, information accuracy, and digital infrastructure readiness are more important in supporting managerial performance. This finding confirms that efforts to improve the quality of accounting information systems and training for managers in utilizing them are more relevant strategic steps to improve management effectiveness. Thus, although organizational commitment remains an important aspect in building loyalty and work enthusiasm, in the context of the influence of accounting information systems on managerial performance, this commitment does not function as a significant moderating variable. Therefore, companies need to focus more on improving the quality of systems and human resource competencies to encourage optimal performance achievement (Hall, 2011; Raharjo et al., 2018).

#### **CONCLUSION**

The results of this study indicate that the clarity of budget targets has a positive and significant effect on managerial performance. The clearer the budget targets set, the easier it is for managers to develop appropriate strategic plans to achieve organizational goals, thus having a direct impact on improving managerial performance in the cosmetics industry in Java Island. The active involvement of managers in the budget preparation process allows them to understand organizational priorities, increase accountability, and commitment

to achieving predetermined targets. In addition, the use of an effective accounting information system supports this process by providing accurate and timely data, thus assisting managers in making better decisions to support performance achievement.

In addition, the study also found that organizational commitment has a positive effect on managerial performance, as indicated by the t-value of 2.162 and p-value of 0.031. Managers with a high level of commitment to the organization tend to have greater motivation to achieve company goals, thus having a positive impact on the effectiveness of implementing managerial tasks. However, although organizational commitment is important for improving managerial performance in general, this study shows that it does not play a significant moderating role in strengthening the relationship between budget target clarity and accounting information systems on managerial performance. This finding indicates that organizational commitment plays a more direct role in managerial performance, but is not strong enough to strengthen the influence of other variables on managerial performance in the cosmetics industry in Java.

## REFERENCES

- Aggarwai, A & Goyal, J. (2015). Managerial Performance A Global Challenge: An Empirical Study Of Psychological Factors As Performance Predictors. *The Indian Journal Of Commerce*, 68(1), 62-70, <https://www.researchgate.net/publication/315740247>
- Agus, Widarjono. 2015. Analisis Multivariat Terapan. Yogyakarta : Penerbit UPP STIM YKPN.
- Andayani, E., Prasetyo, A., Yusuf, M. & Erni. (2022). Factors Affecting Management Accounting Practices And Their Impact On Organizational Performance In The Private Sector In Jakarta. *Jurnal Riset Akuntansi*, 14(1), 1-19, [https://www.researchgate.net/publication/366198872\\_FACTORS\\_AFFECTING\\_MANAGEMENT\\_ACCOUNTING\\_PRACTICES\\_AND\\_THEIR\\_IMPACT\\_ON\\_ORGANIZATIONAL\\_PERFORMANCE\\_IN\\_THE\\_PRIVATE\\_SECTOR\\_IN\\_JAKARTA](https://www.researchgate.net/publication/366198872_FACTORS_AFFECTING_MANAGEMENT_ACCOUNTING_PRACTICES_AND_THEIR_IMPACT_ON_ORGANIZATIONAL_PERFORMANCE_IN_THE_PRIVATE_SECTOR_IN_JAKARTA)
- Andrian, E. & Kuntadi, C. (2022). Factors Influencing Performance-Based Budgeting: Leadership Style, Administrative Improvement And Sanctions, *DIJEPA: Dinasti International Journal Of Economics, Finance, And Accounting*, 3(5), 504-513, <https://dinastipub.org/dijeifa>
- Anggraeni, N., & Riharjo, I. B. (2020). Pengaruh Kejelasan Sasaran, Akuntabilitas, Penganggaran Partisipatif Terhadap Kinerja Manajerial: Komitmen Sebagai Variabel Pemoderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 9(1).
- Anwar. (2018). Efek Moderasi Dari Komitmen Organisasi Terhadap Hubungan Antara Pengendalian Intern Dan Kejelasan Sasaran Anggaran Terhadap Kinerja

- Manajerial (Survei Pada Pemerintah Daerah Kabupaten Maros). *Bongaya Journal For Research In Accounting*, 1(1), 30-39.
- Anthony, R., Vijay Govindrajan, (2005), *Sistem Pengendalian Manajemen*, Edisi 11 Buku 1, Salemba Empat, Jakarta.
- Arifin & Pagalung. G. (2018). Empirical Study Of The Effect Of Participation Of Budget In Managerial Performance. *International Journal Of Advanced Engineering, Management And Science (IJAEMS)*, 4(9), 645-651, [https://Dx.Doi.Org/10.22161/Ijaems.4.9.1](https://dx.doi.org/10.22161/ijaems.4.9.1)
- Arsalan. S., Saudi. M. H. M., Susiani. R. & Adison. A. (2018). Effect Of Participative Budgeting, Organizational Commitment And Work Motivation On Managerial Performance (Survey Of Motor Vehicle Dealers In Bandung). *International Journal Of Engineering & Technology*, 7(4.34), 240-244, [https://Www.Sciencepubco.Com/Index.Php/Ijet/Article/View/23898](https://www.sciencepubco.com/index.php/IJET/article/view/23898)
- Arsanti. T. A. (2009). Hubungan Antara Penetapan Tujuan, Self-Efficacy Dan Kinerja. *Jurnal Bisnis Dan Ekonomi (JBE)*, 16(2), 97-100, [https://Www.Unisbank.Ac.Id/Ojs/Index.Php/Fe3/Article/View/318](https://www.unisbank.ac.id/ojs/index.php/fe3/article/view/318)
- Azhari, M., Herwanti, T., & Pituringsih, E. (2020). Faktor Yang Mempengaruhi Kinerja Manajerial Perbankan Syariah Di Kota Mataram. *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi*, 7(3), 533-547.
- Bambang Sardjito Dan Osmad Muthaher, 2007, "Pengaruh Partisipasi Penyusunan Anggaran Terhadap Kinerja Aparat Pemerintah Daerah: Budaya Organisasi Dan Komitmen Organisasi Sebagai Variabel Moderating", SNA X Unhas Makasar
- Datu. C. V., Wokas. H. R. N. & Walandouw. S. K. (2022). Pengaruh Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial Pada Instansi Pemerintah Kabupaten Minahasa. *Going Concern: Jurnal Riset Akuntansi*, 17(2), 107-115, [https://Ejournal.Unsrat.Ac.Id/V2/Index.Php/Gc/Article/View/42926](https://ejournal.unsrat.ac.id/v2/index.php/gc/article/view/42926)
- Dhaliwal. RF. S., Anggarwal. A. & Goyal. J. (2015). Managerial Performance A Global Challenge: An Empirical Study Of Psychological Factors As Performance Predictors, *The Indian Journal Of Commerce*, 68(1), 62-70, [https://Www.Researchgate.Net/Publication/315740247](https://www.researchgate.net/publication/315740247)
- Diana, Anastasia, Dkk. 2011. *Sistem Informasi Akuntansi*. Penerbit ANDI. Yogyakarta
- Dragomir. C. & Panzaru. S. (2014). The Managerial Performance, *Review Of General Management*, 19(1), 43-54, [Doi:10.1007/978-3-8350-5471-4\\_125](https://doi.org/10.1007/978-3-8350-5471-4_125)
- Effiong. S. & Ejabu. F. E. (2020). Liquidity Risk Management And Financial Performance: Are Consumer Goods Companies Involved?. *International Journal Of Civil Engineering And Technology*, 9(1), 2277-3878, [https://Www.Researchgate.Net/Publication/341134267\\_Liquidity\\_Risk\\_Management\\_And\\_Financial\\_Performance\\_Are\\_Consumer\\_Goods\\_Companies\\_Involved](https://www.researchgate.net/publication/341134267_liquidity_risk_management_and_financial_performance_are_consumer_goods_companies_involved)

- Eposi. E. M. & Potgieter. M. (2021). Service Quality Strategy Challenges For Managers And Frontline Employees In The South African Post Office In The North West Province. *International Journal Of Financial Research*, 12(5), 89-103, Doi:10.5430/Ijfr.V12n5p89
- Etta Mamang Sangadji, Sopiah. 2010. *Metodologi Penelitian*. Yogyakarta
- Fitriasuri, & Prisetya Dini, S. R. (2023). The Influence Of Budget Participation As Clarity Of Budget Targets On Managerial Performance. *Quantitative Economics And Management Studies (QEMS)*, 4(1).  
<https://Qemsjournal.Org/Index.Php/Qems/Article/View/1422/933>
- Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Halim. R. N & Devie. (2013). Pengaruh Budgeting Participation Terhadap Managerial Performance Pada Sektor Jasa Di Surabaya. *Business Accounting Review*, 1(2), 82-94,  
<https://Www.Neliti.Com/Id/Publications/186061/Pengaruh-Budgeting-Participation-Terhadap-Managerial-Performance-Pada-Sektor-Jasa>
- Hasan. A. A., Abdulkareem. H. B. & Sanni. R. F. (2023). Efficacy Of Performance Management On Organizational Commitment To Serve Police Personnel. *Indonesian Journal Of Multidiciplinary Research*, 3(1), 145-152,  
<https://Ejournal.Upi.Edu/Index.Php/IJOMR/Article/View/52518/20998>
- Jannah. M. & Rahayu. S. (2015). Pengaruh Partisipasi Penganggaran Terhadap Kinerja Manajerial SKPD Dengan Kejelasan Sasaran Anggaran, Komitmen Tujuan Anggaran, Keadilan Distributif Dan Pengawasan Internal Sebagai Variabel Intervening, *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, 3(2), 69-90, <https://Online-Journal.Unja.Ac.Id/JES/Article/View/3501>
- Jawadi. F., Basuki. H. P. & Effendy. L. (2016). The Effect Of Budget Goal Clarity, Organizational Commitment, Accounting Control, And Adherence To Laws On The Perception Of Government Performance Of Central Lombok Regency. *TIAR: The Indonesia Accounting Review*, 6(1), 21-36,  
<https://Journal.Perbanas.Ac.Id/Index.Php/Tiar/Article/View/850/456>
- Kenis. I. (1979). Effect Of Budgetary Characteristics On Managerial Attitudes And Performance. *The Accounting Review*, 54(4), 707-721,  
<https://Www.Jstor.Org/Stable/245627>
- Kusuma, I. C., Lasmana, A., Afif, M. N., Hambani, S., & Faniska, N. S. (2021). Pengaruh Partisipasi Anggaran, Evaluasi Anggaran Dan Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial Dengan Komitmen Organisasi Sebagai Variabel Moderating. *Jurnal Akunida*, 7(2), 217,  
<https://Doi.Org/10.30997/Jakd.V7i2.4804>

- Lisdana, C. D., & Supeno, B. (2024). Faktor-Faktor Yang Mempengaruhi Kinerja Manajerial Dalam Pengelolaan Keuangan Daerah Dengan Kepuasan Kerja Sebagai Variabel Intervening. *Budgeting: Journal Of Business, Management And Accounting*, 5(2), 600. <https://doi.org/10.31539/Budgeting.V5i2.8554>
- Locke. E. A. & Latham. G. P. (2019). The Development Of Goal Setting Theory: A Half Century Retrospective. *Motivation Science*, 5(2), 93-105. <https://doi.org/10.1037/Mot0000127>
- Locke, E. A., & Latham, G. P. (2002). Building A Practically Useful Theory Of Goal Setting And Task Motivation. *American Psychologist*, 57(9), 705-717.
- Luthfi. M., Sariningsih. E. & Arafat. Y. (2020). Faktor-Faktor Yang Mempengaruhi Kinerja Manajerial (Studi Kasus Pada PT. Radar Lampung Group), *Jurnal Riset Akuntansi Dan Manajemen*, 9(1), 18-25.
- Milani. K. (1975). The Relationship Of Participation In Budget-Setting To Industrial Supervisor Performance And Attitudes: A Field Study. *The Accounting Review*, 50(2), 274-284, <https://www.jstor.org/stable/244709>
- Nahar, A. (2022). Analysis Of Organizational Commitment And Leadership Style As Moderation Variables In Achieving Managerial Performance. *Jurnal Economica*, 18(2), 172-185.
- Nasution, M. F. (2021). The Effect Of Clarity On Budget Targets And Accounting Controls On Managerial Performance In Panin Sekuritas. *Journal Of Management Science (JMAS)*, 4(3), 93-97. <https://doi.org/10.35335/Jmas.V4i3.109>
- Nebel. S., Schneider. S. & Rey. G. D. (2016). Goal-Setting In Educational Video Games: Comparing Goal-Setting Theory And The Goal-Free Effect, *Simulation & Gaming*, 48(1), 1-33, <https://doi.org/10.1177/1046878116680869>
- Nugroho, P. S., & Sumiyanti, T. (2017). Pengaruh Partisipasi Anggaran, Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial Dengan Komitmen Organisasi Dan Politik Organisasi Sebagai Variabel Moderasi. *Jurnal Ilmu Manajemen Dan Akuntansi Terapan (JIMAT)*, 8(2), 104.
- Paryati. R. (2021). Role Of Organizational Commitment In Mediating Between Budget Participation And Managerial Performance, *Jurnal Administrare: Jurnal Pemikiran Ilmiah Dan Pendidikan Administrasi Perkantoran*, 8(1), 105-118, [https://www.researchgate.net/publication/351445202\\_Role\\_Of\\_Organizational\\_Commitment\\_In\\_Mediating\\_Between\\_Budget\\_Participation\\_And\\_Managerial\\_Performance/Download?\\_tp=Eyjjb250zxh0ijp7imzpcnn0ugfnzsi6il9kaxjly3qilcjwywdlijox2rpcmvjdcj9fq](https://www.researchgate.net/publication/351445202_Role_Of_Organizational_Commitment_In_Mediating_Between_Budget_Participation_And_Managerial_Performance/Download?_tp=Eyjjb250zxh0ijp7imzpcnn0ugfnzsi6il9kaxjly3qilcjwywdlijox2rpcmvjdcj9fq)
- Purwantini. C. & Suratno. I. B. (2007). Perbedaan Partisipasi Anggaran Ditinjau Dari Jenis Jabatan, Tingkat Pendidikan, Jenis Kelamin Dan Pengalaman Kerja (Studi Empirik Pada Perguruan Tinggi Swasta Di Daerah Istimewa Yogyakarta). *Jurnal Akuntansi Dan Investasi*, 8(1), 33-45, <https://journal.umy.ac.id/index.php/AI/article/view/505>
- Putriyani. K. & Yuniarta G. A. (2021). Pengaruh Partisipasi Anggaran, Pemberian Reward, Dan Asimetri Informasi Terhadap Budgetary Slack (Studi

- Empiris Pada Hotel Berbintang Di Kabupaten Gianyar), *Jurnal Ilmiah Mahasiswa Akuntansi (JIMAT) Universitas Pendidikan Ganesha*, 12(2), 504-513, <https://ejournal.undiksha.ac.id/index.php/s1ak/article/view/30122>
- Raharjo, N. D., Taufik, T., & Ratnawati, V. (2018). Pengaruh Moderasi Budaya Organisasi Dan Komitmen Organisasi Terhadap Hubungan Penerapan Sistem Akuntansi Pemerintah, Partisipasi Penyusunan Anggaran, Dan Kinerja Aparat Pemerintah Daerah (Studi Empiris Pada SKPD Pemerintah Provinsi Riau). *Jurnal Akuntansi*, 5(2), 159-173. ISSN 2337-4314.
- Rahmi. A. (2020). Pengaruh Kejelasan Sasaran Anggaran Dan Partisipasi Penyusunan Anggaran Terhadap Kinerja Manajerial Pada PT. Escorindo Jasa Prima. *NUSANTARA: Jurnal Ilmu Pengetahuan Sosial*, 7(2), 489-493, <http://jurnal.umtapsel.ac.id/index.php/nusantara/article/view/7841/4603>
- Rikawati, R., Korawijayanti, L., Arbainah, S., Nikmatuniayah, N., & Rois, M. (2024). The Role Of Budgetary Participation, Clarity Of Budget Objectives In Improving Managerial Performance With Leadership Style As Moderation: An Empirical Study In University X. *Keunis*, 12(1), 81-89. DOI:10.32497/Keunis.V12i1.5291
- Risdiana, Purwita. (2018). Pengaruh Partisipasi Penyusunan Anggaran, Kejelasan Sasaran Anggaran, Dan Budaya Organisasi Terhadap Kinerja Pemerintah Daerah Kabupaten Purworejo (Studi Empiris Pada Dinas Dan Badan Satuan Kerja Perangkat Daerah Kabupaten Purworejo). *Jurnal Bisnis Strategi*. Vol 10 No 2. Universitas Muhammadiyah Surakarta.
- Riyadh. H. A., Nugraheni. F. R. & Ahmed. M. G. (2023). Impact Of Budget Participation And Leadership Style On Managerial Performance With Organizational Commitment As Intervening Variable, *Cogent Business & Management*, 10(1), 1-25, <https://www.tandfonline.com/doi/epdf/10.1080/23311975.2023.2175440?needaccess=True>
- Robbins. S. & Judge. T. A. (2023). *Organizational Behavior*, 19th Edition, Harlow: Pearson Education, <https://app.box.com/s/L4iiw14bk5nyg8g8dzuw1p5tg11wj34a>
- Unggul Purwohedhi. (2022). *Metode Penelitian Prinsip Dan Praktik*. Jakarta : Raih Asa Sukses.
- Safitri, R. D., & Asyik, N. F. (2022). Komitmen Organisasi Sebagai Pemoderasi Pada Pengaruh Partisipasi Anggaran Dan Kejelasan Sasaran Anggaran Terhadap Kinerja Manajerial. *Jurnal Ilmu Dan Riset Akuntansi*, 11(10). <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4857/4859>
- Sari. D. R. & Kartono. K. (2024). The Influence Of Leadership Style, Organizational Commitment, And Organizational Culture On Managerial

Performance At PT POS Indonesia (Persero) Cirebon Branch, EKOMBIS REVIEW: Jurnal Ekonomi & Bisnis, 12(1), 1629-1640, <https://doi.org/10.37676/ekombis.V12i1.5137>

Setiawati. E., Bawono. A. D. B. & Nurhidayati. D. (2021). The Effect Of Non-Financial Performance On Managerial Performance Mediated By The Clarity Role And Procedural Justice. Jurnal Riset Akuntansi Dan Keuangan Indonesia, 6(3), 229-241, <http://journals.ums.ac.id/index.php/reaksi/index>

Siregar, L., Taufik, T., & Julita. (2021). Faktor Faktor Yang Mempengaruhi Kinerja Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Moderasi. Bilancia: Jurnal Ilmiah Akuntansi, 5(1), 49-59. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>

Soleman. R. (2016). Pengaruh Penganggaran Partisipatif Terhadap Kinerja Manajerial Dengan Komitmen Organisasi Dan Gaya Kepemimpinan Sebagai Variabel Moderating, Jurnal Siasat Bisnis, 16(1), 87-105, <https://journal.uui.ac.id/jsb/article/view/3924>

Suardana, K. J., & Suryanawa, I. K. (2021). Pengaruh Partisipasi Penyusunan Anggaran Pada Kinerja Manajerial Dengan Komitmen Organisasi Sebagai Variabel Moderasi. Jurnal Ilmiah Akuntansi Dan Bisnis, 5(1).

Subagja, Rochmat. 2017. Pengaruh Komitmen Dan Budaya Organisasi Terhadap Kinerja Karyawan Di CV. Wira Utama Garment Manufacture Cibabat Cimahi Jawa Barat. Skripsi Diterbitkan. Fakultas Ekonomi Dan Bisnis Unpas Bandung. Ha: 33-34.

Sugiyono. (2013). Metode Penelitian Kuantitatif, Kualitatif Dan R&D. Bandung: Alfabeta.

Sugiyono. (2016). Metode Penelitian Kuantitatif, Kualitatif Dan R&D. Bandung: Alfabeta.

Sugiyono. (2020). Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. Bandung: Alfabeta

Suharto., Suyanto. & Hendri. N. (2019). The Impact Of Organizational Commitment On Job Performance. International Journal Of Economics And Business Administration, VII(2), 189-206, DOI: 10.35808/ijeba/227

Usman. E. & Paranoan. S. (2013). Anggaran Partisipatif Dalam Menunjang Kinerja Aparatur Pemerintah Daerah, Jurnal Akuntansi Multiparadigma, 4(1), 127-135, <https://doaj.org/article/cd95aba934974ed0bdf7b5f341e6189d>

Wokas, B., Saerang, D., & Mawikere, L. (2022). Pengaruh Komitmen Organisasi, Partisipasi Penyusunan Anggaran, Dan Motivasi Terhadap Kinerja Manajerial Pada PT. Uphus Khamang Indonesia. Jurnal LPPM Bidang Ekosobudkum, 5(2), 921-932.

Zein, M. (2016). Pengaruh Partisipasi Penyusunan Anggaran Dan Kejelasan Sasaran Anggaran Terhadap Kinerja Aparatur Pemerintah Daerah Kabupaten Siak Dengan Komitmen Organisasi Sebagai Variabel Moderating (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kabupaten Siak). JOM Fekon, 3(1).