JRAK
Jurnal Riset Akuntansi Kontemporer

THE MEDIATING ROLE OF FAIRNESS AND MANAGEMENT ACCOUNTING SYSTEMS IN MANAGERIAL PERFORMANCE

sinta Science and Technology Index
https://journal.unpas.ac.id/index.php/jrak/index

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Article Info

History of Article
Received: 19/11/2024
Revised: 28/11/2024
Accepted: 9/1/2025
Available Online: 16/4/2025

Jurnal Riset Akuntansi Kontemporer
Volume 17, No. 1, April 2025,
Page 12-32
ISSN 2088-5091 (Print)
ISSN 2597-6826 (Online)

https://doi.org/10.23969/jrak.v17i2.19909

Keywords: procedural fairness; distributive fairness,; management accounting systems; managerial performance; public service agency

Abstract

Managerial performance is a crucial and primary component in enhancing achievements in management. The research aims at empirically examining the effect of Budget Congruence on Managerial Performance, mediated by Procedural Fairness, Distributive Fairness, and Management Accounting Systems at Islamic State Universities (PTKIN) with public service agency status in East Java. Using a quantitative approach, the respondents were leaders at Islamic State Universities in East Java Province, Indonesia. The findings showed that Budget Congruence significantly impacted Procedural Fairness, Distributive Fairness, and the Management Accounting System. Procedural Fairness and Distributive Fairness could mediate the effect of Budget Congruence on Managerial Performance, while the Management Accounting System failed to mediate the relationship between Budget Congruence and Managerial Performance. These findings highlighted the importance of budget congruence in enhancing procedural fairness and distributive fairness, which ultimately could improve managerial performance.

INTRODUCTION

The budgeting model used in higher education institutions is often normative and does not reflect the complex realities of resource management. Although budgets should function as planning and control tools, many universities still relied on traditional budgeting methods that were inflexible and less responsive to changing needs and challenges (Alimuddin et al., 2022). For example, program-based budgeting, which is intended to improve the efficiency and effectiveness of fund allocation, is often hindered by rigid bureaucracy and a lack of participation from various stakeholders, including faculty members and students. This could lead to suboptimal resource allocation and reduce the institution's ability to adapt to the rapid developments in education (Mardiasmo, 2002).

Furthermore, transparency and accountability in the budgeting process are also critical issues in higher education institutions. Many universities fail to provide sufficient information regarding budget utilization, thereby reducing public and stakeholder trust in their financial management. Research done by Sabili et al., (2023) found that a lack of transparency could lead to dissatisfaction among students and staff, as well as hinder their participation in the budgeting process. Therefore, higher education institutions needed to adopt a more participatory and transparent budgeting approach and implement better control systems to ensure that budgets were used effectively in achieving the educational goals envisioned by many (Oladipo & Olusegun, 2020).

Furthermore, several previous studies had examined the impact of budget participation on managerial performance, and empirical evidence had yielded varied and inconsistent results. For example, the studies conducted by (Breaux et al., 2011; Brownell, 1982; Brownell & McInnes, 1986; Chang et al., 2010; Chow et al., 1999; Clinton & Hunton, 2001; Derfus, 2009; Dunk & Brownell, 1986; Frocut & Shearon, 1991; Jermias, 2003; Kenis, 1979; Kohlmeyer, 2014; Kren, 1992; Leach-Lopez & Stammerjohan, 2007; Phung, 2018; Soedarman et al., 2023; Venkatesh & Blaskovich, 2012), found a positive relationship between budget participation and managerial performance. However, Breaux's research was limited to a specific population, such as managers in certain sectors or industries, meaning the results could not be generalized to a broader population. Additionally, it relied on a single theory or framework, without exploring other perspectives that could enrich the findings. Similarly, Zahro & Januarti (2016) research was limited in scope to Diponegoro University, so its findings could not be generalized to other institutions with different budget structures and cultures. In contrast, the present research took a different focus by examining Islamic State universities in East Java with the status of public service bodies, which increases the likelihood of generalizing the findings to Islamic State Universities outside East Java.

This is in line with the research conducted by Brownell & McInnes, (1986); Yeni et al., (2023) which found that high participation in budget preparation could enhance managerial performance because budget formulation provided concrete guidelines and targets for managers. Having clear objectives enables managers to develop priorities in a more structured and planned direction. However, that research did not consider other moderating or mediating variables that could still be explored, as there may be additional variables that could act as moderators or mediators in the relationship between budget participation and managerial performance. The present research incorporated a mediating variable. In the results, they were found in research done by (Brownell & Hirst, 1986; Cherrington & Cherrington, 1973; Dunk, 1989; Kenis, 1979; Milani, 1975; Rakasiwi, 2024; Wentzel, 2002). Their findings might be less relevant in a modern context, given the rapid advancements in managerial practices and information technology since 1986, suggesting a need to modernize variables and contexts. Their findings showed that budget participation had no significant impact on managerial performance. There might be situations and conditions that were less supportive, leading to potential issues such as managers having limited roles and lacking sufficient authority and influence in decision-making. Additionally, there might be mismatches between the prepared budget and operational realities. If the budgeting process does not align with real-world conditions, the budget will not effectively support optimal managerial performance. Meanwhile, research done by (Dakhli, 2021; Douglas et al., 2007; Etemadi et al., 2009; Stedry, 1960) indicated a negative influence of budget participation on managerial performance.

As presented in previous research, the relationship between budget participation and managerial performance required a more holistic and comprehensive approach. By implementing concrete measures such as moderation and mediation variable approaches, as well as case studies in various contexts, a better understanding could certainly be achieved, leading to more consistent and relevant findings.

Budget participation could become counterproductive and negatively impact managerial performance if it lacks in-depth understanding, effective coordination, and adequate organizational support. One cause of this negative effect is the lack of authority or support during implementation. Although managers and employees might be involved in budget participation, if they lacked the authority or support to carry out the budget, they would feel uncontrol. This misalignment can decrease motivation and performance, as they feel their participation efforts are neither valued nor effective. Additionally, previous research on budget participation has addressed the extent of influence and involvement of subordinate managers in budget preparation (Milani, 1975). This research likely used a cross-sectional design, capturing data at a single point in time, which made it challenging to establish a causal relationship between budget participation, performance, and attitudes. Nonetheless, budget participation remained an important variable in influencing performance. Therefore, the research's focus of budget participation is on Budget Congruence.

The primary focus on selecting the Budget Congruence variable was not without reason, as this variable served as a key factor that could significantly influence managerial performance. When budget objectives were aligned with the vision and mission of managers, it could enhance their motivation and commitment to achieve the set targets (Sastrawan et al., 2020). Highlighting this variable provided evidence of the alignment between perceived needs and the level of participation allowed, which could create a more efficient and productive work environment. As a result, managers felt a greater sense of control and responsibility over the outcomes achieved. Thus, focusing on budget congruence allowed writers to explore how this variable contributed to improve overall managerial performance.

Research on Budget Congruence suggested that the traditional approach to budget participation still has issues, which is why the influence of budget participation on performance has not been consistently proven. Budget Congruence is used to measure how well the perception of the need for participation by decision-makers (Perceived Need for Participation/PNP) aligns with the degree of participation allowed (Degree Participation Allowed/DPA) in the budgeting process. The research used Budget Congruence, such as Clinton & Hunton (2001) demonstrated that Budget Congruence influenced managerial performance. This effect was likely due to the alignment of objectives, clarity, and motivation inherent in budget congruence. Budget congruence ensured that the budget aligned with the organization's goals while also meeting managers' expectations and needs. When budget objectives were aligned with managers' vision, they felt more motivated and invested in achieving the established targets. Breaux et al., (2011) found that Budget Congruence did not influence managerial performance. Chang et al., (2010) showed that Budget Congruence had a positive impact on managerial performance. Wang & Nayir (2010) indicated that Budget Congruence affected managerial performance. Therefore, this research would examine the direct impact of budget participation using the Budget Congruence construct on managerial performance in Islamic State Universities with Public Service Agency Status in East Java.

Govindarajan & Gupta (1985) explained that the inconsistency in research results was likely due to the presence of other contingency factors. The contingency approach highlighted the possibility of other variables acting as moderating or mediating factors that influenced the relationship between independent and dependent variables (Gerdin & Greve, 2004; Guyton & Hall, 2016; Hoque, 2011; Otley, 2016; Trevino et al., 2003)

Contingency Theory was applied to this research because, according to the theory, the design of an organization would only be effective and universally applicable under certain conditions (Otley, 1980). This is because the conditions of one organization differed from those of another, thus their designs must also differ. Therefore, the implementation of Budget Congruence depended on contingency variables, as explained in Contingency Theory. Contingency Theory focused on the understanding that no single approach could be universally applied to all organizations; rather, the effectiveness of an organizational design highly depended on the specific conditions faced by the organization (Otley, 1980). Concerning this, Budget Congruence became crucial because its implementation must align with the contingency variables present within the organization. Budget congruence refers to the extent to which the formulated and implemented budget aligns with the objectives, needs, and conditions of the higher education institution. By applying the Contingency Theory, writers could identify specific factors that influenced budget effectiveness in the context of Public Service Agency (PK-BLU) universities, such as organizational culture, managerial structure, and external environment.

The use of this theory made it easier for writers to identify suitable conditions for a particular organizational design and to develop supporting theories. Hence, based on empirical studies related to Contingency Theory, this research employed the construct of fairness perception, which included distributive fairness and procedural fairness, and management accounting systems as mediating variables, which had not been studied together before (Hidayat et al., 2024).

The use of mediating variables, such as fairness perception (procedural fairness and distributive fairness), was influenced by studies in the budgeting field that suggested fairness perceptions could play a role in performance (Wentzel, 2002). Fairness perception in this context refers to procedural fairness and distributive fairness. Greenberg (1986) defined distributive fairness as the fairness of evaluations received relative to the work performed. Folger & Konovsky (1989) also stated that distributive fairness was the perceived fairness regarding the amount of compensation received by employees. Additionally, Magner et al., (1995) explained that distributive fairness was closely related to outcomes, as it emphasized the distribution received, regardless of how that distribution was determined. According to Greenberg (1986) Procedural fairness referred to the belief that fair performance evaluations could also be based on the procedure by which the evaluation was determined, regardless of the rating received. (Leventhal, 1980) as cited in (Wentzel, 2002) explained that procedural fairness was linked to the fairness of the procedures used to determine the distributed outcomes. Folger & Konovsky (1989) described procedural fairness as the perceived fairness in the methods used to determine the amount of compensation.

McFarlin & Sweeney (1992) explained that procedural fairness was related to subordinates' perceptions of the entire process applied by their superiors, as a means of communicating managerial performance feedback to determine rewards such as promotions or salary increases. Lind dan Tayler (1988) suggested that procedural fairness concerns whether employees believed or perceived that the procedures and outcomes had been fair, rather than if the procedures and outcomes were objectively fair. Research from Kartasari et al., (2019) found through statistical testing that procedural fairness could influence budget congruence about managerial performance. In other words, perceptions of procedural fairness could have a positive impact on improving managerial performance.

Several other research had shown diverse patterns of relationships between procedural fairness and managerial performance. Some of these treated procedural fairness as a mediating variable in the relationship between managerial performance and other variables (Andry, 2014; Koonmee, 2011; Lau & Lim, 2002; Libby, 1999; Lindquist & Rausch, 2021; Maiga & Jacobs, 2007; Wang & Nayir, 2010; Yücel & Günlük, 2007). Therefore, this research aims at testing the effect of budget congruence on managerial performance through the perception of distributive fairness, procedural fairness, and management accounting systems. These three variables would be tested separately to determine which had the most significant impact on managerial performance at Islamic State Universities with Public Service Agency status in East Java.

This would use three mediating variables, including distributive justice perception, which referred to an individual's assessment of how fair the outcomes or rewards received were based on their contributions. In the context of this research, distributive justice perception could influence how managers evaluated the results of their participation in the budgeting process (Tulus, 2014). For instance, when managers felt that the budget outcomes aligned with their contributions and efforts, they were naturally more motivated to improve their performance (Kolk et al., 2018). Conversely, if they perceived the results as unfair, it could decrease their motivation and performance. As a result, good budget alignment could enhance the perception of distributive justice, which in turn would improve managerial performance.

The next mediating variable was procedural justice, which was an individual's assessment of the fairness of the decision-making process and how those decisions were implemented. In the budgeting context, procedural justice included transparency, participation, and consistency in the budget formulation process. On the other hand, a high level of procedural justice could enhance managers' trust in the budgeting process (Fitriana et al., 2014). When managers perceived the budgeting process as fair and transparent, they were more likely to actively participate and commit to budgetary goals (Alhasnawi et al., 2023). This, in turn, positively impacted managerial performance. Conversely, if managers perceived the process as unfair, they might be less engaged and committed, leading to a decline in their performance.

The next mediating factor was the management accounting system, it is an information system that generates outputs using inputs and various processes necessary to achieve organizational goals. According to Rante et al., (2014) the process of a management accounting system was used to convert inputs into outputs that could assist management in fulfilling their duties. Chia (1995) noted that a management accounting system was a monitoring mechanism that provided facilities for controlling and taking actions that influenced the performance of each component within the organization. Based on the literature review and previous research findings, the following conceptual framework was developed.

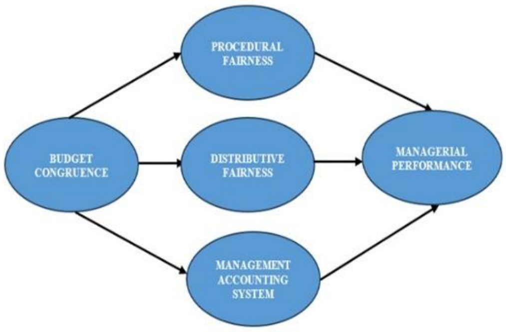

Figure 1. Research Framework

Based on management accounting theory, the observed phenomena within manufacturing companies in East Java, and previous research regarding budget participation and Budget Congruence on managerial performance, it had been indicated that budget participation influenced managerial performance (Amani et al., 2023; Amertadewi, 2013; Juwita, 2023; Nasution, 2021; Syakban et al., 2024). However, some current research conflicted with the findings (Rakasiwi, 2024). (Febriyanti & Muliati, 2023; Hayati & Yulistia, 2023) found that Management Accounting Systems could positively impact managerial performance (Azis et al., 2024). On the opposite, argued that Management Accounting Systems were not significant in this regard. Others suggested that managerial performance was influenced by leadership style, while some reports had no connection or effect between leadership style and managerial performance (Jusriadi, 2022; Nani & Safitri, 2021; Prasetyo & Kristanto, 2024; Ridwan & Hamelinda, 2017).

This research aims at further contributing to the literature by investigating how Budget Congruence, Procedural Fairness, Distributive Fairness, and Management Accounting Systems affected Managerial Performance. In addition, to utilize Otley's Contingency Theory, this research introduced three mediating variables Procedural Fairness, Distributive Fairness, and Management Accounting Systems as innovative elements. To explain the relationships between variables, six hypotheses were proposed: H1: Budget Congruence influences Procedural Fairness. H2: Budget Congruence influenced Distributive Fairness. H3: Budget Congruence influenced the Management Accounting System. H4: Procedural Fairness influenced Managerial Performance. H5: Distributive Fairness influenced Managerial Performance. H6: The Management Accounting System influenced Managerial Performance.

METHOD

This research would employ a quantitative approach, with data and information sourced from primary data. Primary data refers to data collected directly from the source. A pre-prepared questionnaire would be distributed to two universities in East Java that had implemented the Public Service Agency (PK-BLU) financial management system: UIN Sunan Ampel Surabaya and UIN Maulana Malik Ibrahim Malang. The selection of Islamic State Universities (PTKIN) with BLU status was based on the fact that their financial management differs from non-BLU PTKIN. BLU institutions had greater financial flexibility, allowing universities to manage revenue and expenditures more independently. This was highly relevant to the objective of this research, which aims at exploring how financial flexibility influenced the budgeting process. The use of Google Forms for data collection was not without reason, the respondents had tight schedules that made them difficult to meet in person. Additionally, based on recommendations from the leadership of each work unit, using Google Forms is considered a more effective and efficient method. This approach enabled data collection without disrupting the respondents' working hours, allowing them to respond at their most convenient time. The research questionnaire had been adapted from research conducted by Breaux et al., (2011), Kren (2015), Chong & Chong (2002), Luthans et al., (2007), and Chenhall (1986).

This research explained its population as all officials involved in budget preparation, ranging from the JFU *(General Functional Position)* level, study programs, up to the rectorate level. The sampling method employed was a complete or census sampling technique, where all population members were used as samples. This approach was often used when the population size was relatively less than 30 individuals, or in research aiming to generalize with minimal error.

Primarily, this research involved a population of 144 respondents, which could not be substituted. These respondents included all individuals involved in budget preparation at Islamic State Universities (PTKIN) with the status of Public Service Agency (BLU) in East Java. Specifically, there were 87 respondents from UIN Sunan Ampel Surabaya and 57 respondents from UIN Maulana Malik Ibrahim Malang.

After the questionnaire was fully distributed online to all respondents, a total of 82 responses were collected, representing approximately 57% of the target population. This aligned with the theory (Chin, 1998), which suggested that a sample size of 30-100 respondents was sufficient to proceed to the testing phase using Smart-PLS. This was also supported by the theory (Hair et al., 2019) stated that PLS-SEM could be used with a small sample size, as long as it appropriately reflected and adjusted to the study population.

The data collection stage was conducted by distributing questionnaires via Google Forms to the research’s target which was to group all administrative officials at Islamic State Universities in East Java with public service body status. Responses to the questionnaire were measured using a Likert scale from 1 to 5. According to Sugiyono (2018), a Likert scale was used to measure attitudes, opinions, and perceptions of individuals or groups about a specific object or phenomenon, as defined by the writer. These aspects were ultimately considered research variables. The second round of data collection was conducted through documentation, derived from the responses to the previously distributed questionnaire. This documentation might consist of data gathered and recorded from questionnaire responses and would be included in the analysis stage The term documentation in this context referred to descriptive statistical coverage obtained from the initial data analysis, such as mean, median, and frequency distribution of respondents' answers. This provided a general overview of the existing response patterns among the participants.

By using questionnaire distribution, there was potential for biases in data collection, especially as respondents answered on their own or through self-reporting. For example, respondents might give answers they perceived as *"acceptable"* or *"normative,"* rather than their true responses, leading to social desirability bias (Bryman, 2016). To address this, questions should be presented clearly and unambiguously, ensuring they were easily understood by respondents and did not raise further questions. Additionally, suspicious response patterns should be identified, such as consistently identical answers for all questions, which may indicate a lack of sincerity; this can be identified through statistical analysis using software applications (Creswell & Creswell, 2018).

The data analysis used Structural Equation Modeling-Partial Least Square (PLS-SEM) with the help of SmartPLS version 3.0 software. The PLS-SEM analysis process involved two sub-models: the measurement model, also known as the outer model, and the structural model, also referred to as the inner model (Anggreani & Falikhatun, 2024; Ghozali, 2021)

In the analysis phase, several steps would be undertaken: First, descriptive analysis would be conducted to explore the dataset. Next, path diagrams would be used to visualize the relationships between variables, including Budget Congruence (X1), Procedural Fairness (X2), Distributive Fairness (X3), Management Accounting System (X3), and Managerial Performance (Y). Partial Least Squares (PLS) would then be used to estimate and evaluate the relationships between existing constructs. In the outer model phase, indicators with validity values < 0.50 would be excluded. Similarly, indicators with Average Variance Extracted (AVE) < 0.50 or composite reliability < 0.70 would be removed. The inner model evaluation would test the coefficient of determination (R^2). Then, the hypothesis testing phase would follow, examining significance where the t-statistic value should be > 1.96 or the p-value < 0.005. Finally, the interpretation and conclusions of the results must be based on the findings from the analysis.

RESULTS

During the data collection process for the research, the data were gathered over 4 months, from early April to the end of July. The total number of respondents was around 82 individuals from Islamic States Universities (PTKIN) with Public Service Agency (BLU) status in East Java, specifically UIN Sunan Ampel Surabaya and UIN Maulana Malik Ibrahim Malang. All respondents were officials involved in budget preparation, ranging from administrative staff to program heads and up to the rectorate level. The majority of respondents were male (45.12%) and most had a master's degree (46.34%). Regarding job status, most respondents held positions as heads of programs or heads of departments (51.22%). The results of the descriptive analysis based on respondent demographics are summarized in Table 1.

Table 1. Profile of Respondents

	Descriptive	N	%
Gender	Man	37	45,12%
	Woman	45	54,88%
Age	< 30	1	1,22%
	30 - < 35 Years	4	4,87%
	35 - < 40 Years	8	9,76%
	40 - < 45 Years	18	21,95%
	45 - < 50 Years	26	31,71%
	50 - < 55 Years	19	23,17%
	>55 Years	6	7,32%
Length of Service	2-5 Years	3	3,66%
	6-10 Years	11	13,41%
	11-15 Years	19	23,17%
	16-20 Years	24	29,27%
	>20 Years	25	30,49%
Education	S1	12	13,41%
	S2	38	46,34%
	S3	32	39,02%
Position	BPP	9	10,97%
	Head of	9	10,97%
	Kaprodi/Kajur	42	51,22%
	Head of Sub Division of ICA	8	9,76%
	Vice Dean 2	12	14,63%
	Head of AUPK	1	1,22%
	Vice-Rector for AUPK	1	1,22%

Source: Processed data (2024)

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Table 1 above presented the results of convergent validity, it could be explained that each indicator variable in this research had an outer loading value > 0.70. Therefore, it could be concluded that each variable used was valid and had met the criteria for convergent validity. The results of the convergent validity test were shown in Table 2 below.

Table 2. Convergent Validity

Instrument	Budget Congruence	Distributive Fairness	Management Accounting System	Managerial Performance	Procedural Fairness
Concerns and opinions	0.959				
Consult each other	0.930				
Consulted about the factors	0.961				
Cooperate in preparing the budget	0.966				
Suggest ways to improve	0.977				
The team working on preparing the budget	0.946				
Already fair		0.977			
Appropriate budget		0.940			
Appropriate budget		0.981			
Budget restrictions		0.965			
Reflect the needs of		0.965			
A specific time			0.957		
About external factors			0.972		
The decision has an impact on			0.919		
Fulfilled as soon as possible			0.966		
Future event information			0.960		
Immediately after the process is complete			0.961		
Impact of decision			0.956		
Model decision			0.973		
No delay between events			0.959		
Non-economic information			0.945		
Non-financial information			0.962		
Provides a lot of information			0.965		
Provides information			0.965		
Separated according			0.931		
Separated costs			0.919		
Shows the impact of			0.964		
Systematically in an organized manner			0.961		
Targets for activities			0.927		
What-if analysis			0.973		
Coordinating				0.947	
Investigation				0.964	
Planning				0.941	
Surveillance				0.968	
Evaluation				0.973	
Negotiations				0.964	
Representative				0.969	
Staff assessment				0.967	
Accurate and well-informed information					0.968
Consistent over time					0.971
Consistently applied					0.948
Contains provisions					0.971
Determination of budget allocations					0.955
Ethical and morality standards					0.961
Not over another					0.967
Represent concerns					0.940

Source: Processed data (2024)

In contrast to evaluating outer loading values > 0.70, convergent validity could also be assessed using another method, namely by examining whether the Average Variance Extracted (AVE) value is > 0.50. Each indicator variable had an AVE value > 0.50. Therefore, all item variables used in this research had been confirmed as valid and had met the criteria for convergent validity.

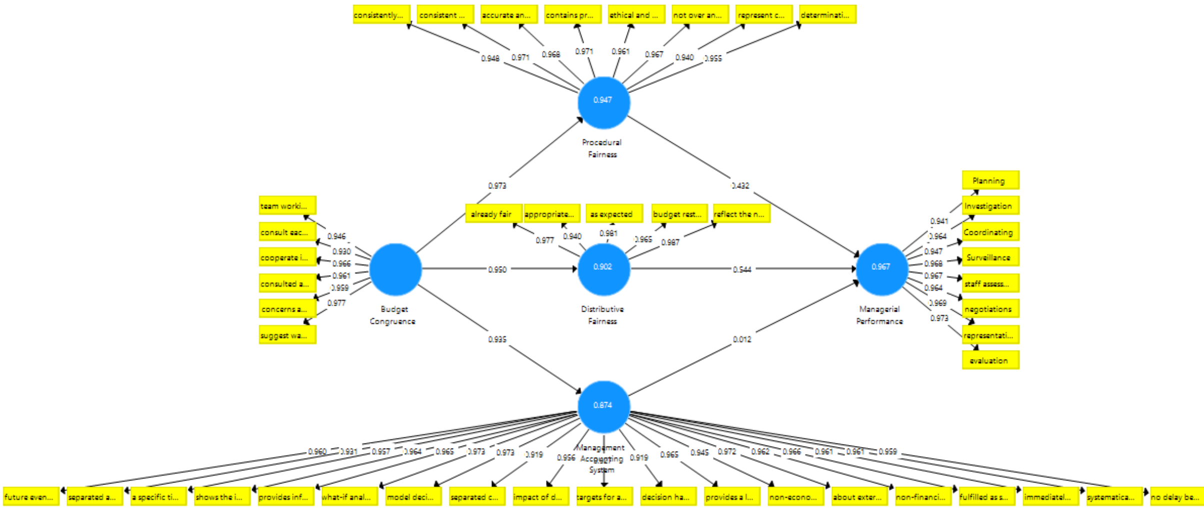

Figure 2. Validity Model SEM PLS

As illustrated in Figure 2, which showed the validity of the SEM PLS model in terms of Convergent Validity, Table 5 indicated that each indicator variable had an Average Variance Extracted (AVE) value greater than 0.50. Therefore, the results of the Average Variance Extracted (AVE) were explained in the table below.

Table 3. Average Variance Extracted (AVE) results

Variable	Average Variance Extracted (AVE)
Budget Congruence (X1)	0.915
Procedural Fairness (Z1)	0.922
Distributive Fairness (Z2)	0.941
Management Accounting System (Z3)	0.911
Managerial Performance (Y)	0.925

Source: Processed data (2024)

The results of the discriminant validity test revealed that convergent validity could be assessed by observing cross-loading values. It could be concluded that each indicator for the research variables had the highest cross-loading value for its respective variable, in contrast to the cross-loading values for other variables. According to the results obtained, all indicators used demonstrated good discriminant validity within their respective constructs.

Table 4. Discriminant Validity Test Results

Instrument	Variable				
	Budget Congruence (X1)	Procedural Fairness (Z1)	Distributive Fairness (Z2)	Management Accounting System (Z3)	Managerial Performance (Y)
Coordinating	0.859	0.893	0.912	0.898	0.947
Investigation	0.892	0.949	0.918	0.906	0.964
Planning	0.861	0.903	0.918	0.915	0.941
Surveillance	0.867	0.942	0.929	0.911	0.968

A specific time	0.890	0.928	0.965	0.957	0.938
About external factors	0.914	0.927	0.925	0.972	0.915
Accurate and well-informed information	0.960	0.968	0.923	0.911	0.921
Already fair	0.909	0.937	0.977	0.951	0.953
Appropriate budget	0.943	0.968	0.940	0.915	0.933
As expected	0.919	0.958	0.981	0.949	0.967
Budget restrictions	0.908	0.929	0.965	0.962	0.930
Concerns and opinions	0.959	0.965	0.936	0.910	0.948
Consistent over time	0.943	0.971	0.933	0.912	0.939
Consistently applied	0.952	0.948	0.903	0.907	0.898
Consult each other	0.930	0.886	0.875	0.882	0.829
Consulted about the factors	0.961	0.960	0.924	0.900	0.928
Contains provisions	0.926	0.971	0.939	0.921	0.941
Cooperate in preparing the budget	0.966	0.931	0.899	0.896	0.886
The decision has an impact on	0.894	0.958	0.936	0.919	0.962
Determination of budget allocations	0.917	0.955	0.975	0.950	0.959
Ethical and morality standards	0.944	0.961	0.931	0.905	0.950
Evaluation	0.927	0.958	0.968	0.934	0.973
Fulfilled as soon as possible	0.895	0.914	0.932	0.966	0.914
Future event information	0.871	0.898	0.904	0.960	0.892
Immediately after the process is complete	0.903	0.903	0.915	0.961	0.890
Impact of decision	0.867	0.918	0.959	0.956	0.923
Model decision	0.905	0.929	0.931	0.973	0.926
Negotiations	0.934	0.961	0.967	0.953	0.964
No delay between events	0.868	0.884	0.902	0.959	0.873
Non-economic information	0.907	0.927	0.911	0.945	0.911
Non-financial information	0.903	0.921	0.917	0.962	0.912
Not over another	0.929	0.967	0.959	0.947	0.952
Provides a lot of information	0.896	0.914	0.908	0.965	0.904
Provides information	0.900	0.936	0.955	0.965	0.938
Reflect the needs of	0.926	0.957	0.987	0.951	0.967
Represent concerns	0.902	0.940	0.960	0.965	0.944
Representative	0.931	0.965	0.966	0.935	0.969
Separated according	0.849	0.885	0.910	0.931	0.877
Separated costs	0.932	0.960	0.927	0.919	0.912
Shows the impact of	0.872	0.895	0.917	0.964	0.890
Staff assessment	0.894	0.944	0.957	0.935	0.967
Suggest ways to improve	0.977	0.939	0.912	0.898	0.897
Systematically in an organized manner	0.885	0.921	0.957	0.961	0.927
Targets for activities	0.883	0.951	0.948	0.927	0.968
The team working on preparing the budget	0.946	0.902	0.903	0.882	0.855
What-if analysis	0.918	0.935	0.957	0.973	0.934

Source: Processed data (2024)

Table 4 presented the results of the reliability test, which indicated that all item variables had Composite Reliability and Cronbach's Alpha values above 0.70, it could be concluded that all item variables used were reliable. The results of the reliability test were presented in Table 5.

Table 5. Cronbach's Alpha and Composite Reliability

Variable	**Composite Reliability**	**Cronbach's Alpha**
Budget Congruence (X1)	0.985	0.981
Procedural Fairness (Z1)	0.988	0.990
Distributive Fairness (Z2)	0.988	0.984
Management Accounting System (Z3)	0.995	0.995
Managerial Performance (Y)	0.990	0.988

Source: Processed data (2024)

The structural model testing phase aims at understanding the relationships between dependent and independent variables and evaluating them by measuring the R-squared coefficient of determination. This phase was conducted to determine the strength of the research model using R-Square, which indicated whether the model was strong, moderate, or weak (Ghozali, 2021). According to Hair et al., (2011), in evaluating the strength of a model, it was essential first to understand the three value categories:

1. A value of 0.75 can be categorized as substantial/strong,
2. A value of 0.50 can be categorized as moderate, and
3. A value of 0.25 can be categorized as weak.

Upon analysis, the Adjusted R-Square value was found to be 0.966. This indicated that the variables of Budget Congruence, through Procedural Fairness, Distributive Fairness, and Management Accounting System, explained 96.6% of Managerial Performance. Thus, the model could be considered substantial (strong).

Table 6. R-Square

	R-Square	R-Square Adjusted
Managerial Performance (Y)	0.967	0.966

Source: Processed data (2024)

The next testing phase was the Path Coefficient Test, which was useful for determining whether there was a direct effect of the influencing (exogenous) variables on the affected (endogenous) variables as proposed in the hypotheses (Ghozali, 2021). The results of the Path Coefficient Test were presented in Table 7 below.

Table 7. Path Coefficient

Variable	Original Sample (O)	Sample Mean (M)	Std. Deviation (STDEV)	T-Statistics (|O/STDEV|)	P-Values
Budget Congruence → Procedural Fairness	0.973	0.973	0.004	227.228	0.000
Budget Congruence → Distributive Fairness	0.950	0.949	0.010	915.44	0.000
Budget Congruence → Management Accounting System	0.935	0.936	0.008	113.172	0.000
Procedural Fairness → Managerial Performance	0.432	0.435	0.134	3.227	0.001
Distributive Fairness → Managerial Performance	0.544	0.546	0.132	4.119	0.000
Management Accounting System → Managerial Performance	0.012	0.008	0.071	0.168	0.867

Source: Processed data (2024)

As presented in Table 7, it could be noted that there was only one path coefficient with a negative value. The results of the path coefficient analysis could be summarized as follows. The path coefficient for Budget Congruence to Procedural Fairness was 0.973 with a P-value of 0.000 < 0.05, indicating that the effect of Budget Congruence on Procedural Fairness was positive and significant. The path coefficient for Budget Congruence to Distributive Fairness was 0.950 with a P-value of 0.000 < 0.05, meaning that the effect of Budget Congruence on Distributive Fairness was positive and significant. The path coefficient for Procedural Fairness to Managerial Performance was 0.432 with a P-value of 0.001, indicating that Procedural Fairness had a positive and significant effect on Managerial Performance. The path coefficient for Distributive Fairness to Managerial Performance is 0.544 with a P-value of 0.000 < 0.05, suggesting that Distributive Fairness had a positive and significant effect on Managerial Performance. The path coefficient for the Management Accounting System to Managerial Performance was 0.012 with a P-Value of 0.867 > 0.05, indicating that the Management Accounting System had a negative and non-significant effect on Managerial Performance.

DISCUSSION

The findings of this research indicated that Budget Congruence had a positive and significant effect on Procedural Fairness. Therefore, the higher the Budget Congruence, the greater the increase in procedural fairness, and vice versa. Budgeting procedures were explained in advance to each unit submitting a budget proposal, reducing the likelihood of procedural errors that could result in budget proposal rejection.

This finding aligned with procedural justice theory, which suggested that individuals within an organization also paid attention to the fairness of procedures within their organization. In budgeting, for example, Folger & Konovsky (1989) stated that procedural fairness was closely related to how the budget was created and implemented according to established guidelines. One way to create a fair environment was to provide opportunities for participation in the budgeting decision-making process. Libby (1999) noted that budgeting that involved individuals within the organization led to more positive behaviours because people perceived the budgeting process as fair and accommodating of their expectations regarding the set budget. The more the budget aligned with individual needs, the more quickly their perception of procedural justice would be achieved.

The findings of this research were consistent with the research which highlighted that employee feedback on budget-related inputs could generate positive responses and a sense of fairness that aligned with established expectations. This was also in line with the research conducted by Buchori et al., (2021). Nahartyo & Utami (2014) stated that procedural fairness could influence an individual's interests, where they were willing to pursue organizational goals even at the expense of their interests.

All respondents in this research held positions related to budgeting, were directly involved in budget proposals and were familiar with the budgeting process within their respective work units. Key tasks they undertook including to ensure consistency in priority setting and allocation, reducing conflicts and discrepancies in budget proposals and evaluations, increasing accountability in budget use, ensuring flexibility in responding to changing needs or situations, and supporting participatory involvement and managerial commitment. These efforts positively impacted budget alignment, influencing the procedural justice of budgeting within an organization.

The next finding showed that Budget Congruence had a positive and significant effect on Distributive Fairness, meaning that, in the context of the organization studied, budget alignment triggered a fair distribution that met the expectations of managers. Leaders in each working unit consistently reminded smaller units submitting budgets to consult frequently to achieve budget goals effectively, which later resulted in a timeline for budget realization. With regular consultation, the smallest budgeting units could monitor and realize targets according to the agreed timeline. This condition is strongly influenced by the perception of distributive fairness among the budgeting units, believing that each area of responsibility received funding aligned with their proposals. This perception ensured that each budget proposal was following the unique needs of each unit.

This finding aligned with equity theory, which discussed perceptions of fairness and how they influenced budgeting. The results of this research were consistent with Balagaize (2024); Manihuruk (2023); Tang & Linda J (1996); Wentzel (2002) on the effects of fairness perceptions and goal commitment on managerial performance in budget formulation. They found that active participation by units during budget formulation increased managerial commitment and, in turn, personal performance. However, Nguyen et al., (2019); Wentzel, (2002), stated that fairness perception did not significantly affect managerial performance. Maiga & Jacobs, (2007); Santos et al., (2021) investigating the impact of budget participation on budget slack with fairness perception, trust, and goal commitment as mediating variables, found that budget participation positively and significantly affected perceptions of both procedural and distributive fairness, which also positively impacted trust.

The next finding showed that Budget Congruence had a positive and significant effect on the Management Accounting System, meaning that as Budget Congruence increased, the management accounting system would also improve. In the context of Budget Congruence, information from the management accounting system would be more informative when an organization trusts employees or lower-level managers in the budgeting process. This participation needed influences the extent to which the budget would be realized according to the targeted budget established during the submission process.

However, this research found that Budget Congruence aligned with the organization's needs and objectives, as seen from the majority of respondents' positive responses. This alignment made the *Management Accounting System (MAS*) in PTKIN more accurate in providing data and systematically monitoring budgets. Strong Budget Congruence positively impacted MAS by producing consistent information due to the integration between the budget and its field implementation (Tampubolon, 2020). Such consistency was crucial as it reduced the gap between budget planning and execution, providing managers with reliable data for decision-making, minimizing budget deviations, and enabling efficient resource allocation monitoring.

Considering the age range of employees between 45 and 50 years at various institutions, they likely had a deep understanding of budgeting processes and organizational operations. These employees were in career phases where efficiency and effectiveness were top priorities (Ikhsannudin et al., 2023). This aligned with respondents' answers in the 45-50 age group representing the largest segment 26 respondents, most holding key positions. Their ability to assess performance and make budgeting decisions was highly influenced by information provided by MAS. With established Budget Congruence, the management accounting system became a stronger and more accurate support tool, offering reports and data analysis. This enabled employees to evaluate budgets, allocate resources effectively, and meet the needs of both their work units and the organization as a whole.

The subsequent findings indicated that Procedural Fairness could mediate the effect of Budget Congruence on Managerial Performance, which meant that the level of procedural justice was significantly able to mediate between budget conformity and managerial performance. This aligned with research done by (Charash & Spector, 2001; Rasyid et al., 2024; Wentzel, 2002) which stated that procedural fairness that met the expectations of individuals within the organization, especially managers in companies, could enhance managerial performance. Furthermore, procedurally, the budgeting process was carried out according to the established standards. All units proposing budgets started from the smallest units, following budgetary procedures, accurate information, well-informed opinions, regulations, and ethical standards. The unit submitted its budget to the department responsible at the faculty level, which then forwarded it to the university's planning department.

According to Landry (2020), managers who had completed a master's degree tended to have a deep understanding of decision-making processes and fairness. They also recognized the importance of integrity and procedural fairness, especially in budgeting processes that impacted the organization as a whole. This was consistent with the findings in this research, where the majority of respondents (38 individuals) possessed a master's degree, reflecting a strong adherence to principles of procedural fairness. PTKIN, as an Islamic State university, required that its senior officials held at least a master's degree, suggesting a high level of accountability regarding proposed budgets (Ariyanti, 2020). This sense of ownership and responsibility was evident in Procedural Fairness, where each department head actively participated in the budgeting process, making it understandable that Procedural Fairness mediated the effect of Budget Congruence on Managerial Performance at PTKIN.

The findings of this research indicated that Budget Congruence had a positive and significant impact on Managerial Performance through Distributive Fairness. This meant that as perceptions of Budget Congruence increased, perceptions of distributive fairness were also enhanced, which ultimately led to a positive effect on managerial performance. This outcome aligned with equity theory, which explained that perceptions of distributive fairness regarding budgets had developed when there was a balance between needs and expectations concerning budget allocations.

Alignment between perceptions of expected participation and the actual involvement in budgeting processes could motivate individuals to better balance their roles, driven by their active contribution to budget formulation. This active involvement fostered a sense of distributive fairness among individuals participating in the budgeting process. The balance between needs and expectations regarding budget size motivated management to take a more active role in achieving company goals by enhancing managerial performance (Hadiyat & Arsjah, 2024). Individuals within organizations with a high perception of distributive fairness viewed the allocated budgets positively. They tended to increase activities in planning, evaluation, coordination, and supervision to maintain the balance between resource needs and budget availability.

The next finding explained that Budget Congruence did not affect managerial performance through the management accounting system. This result aligned with the research (Cantika et al., 2022; Rohmah et al., 2024) which revealed that the available information regarding the management accounting system required for SMEs was highly insufficient. This led to inaccuracies in decision-making for SMEs, as well as planning that was often off-target, ultimately failing to improve financial performance. However, this contrasted with research conducted by Agbejule (2005); Cheng (2012); Suciati & Tundjung (2024); Tsui (2001) stated that the availability of a sound management accounting system during the budgeting and monitoring process could enhance managerial performance for the better.

On the other hand, this finding was intriguing as it aligned with research done by Anshori et al., (2019) at TUV BLU Hospital, it highlighted that many BLU hospitals still had limited trained human resources to manage and leverage *Management Accounting Systems* (MAS) for managerial decision-making. At TUV BLU Hospital, there was insufficient training in using MAS effectively, resulting in MAS data was not being fully integrated into managerial processes to enhance performance. Similarly, in BLU-status educational institutions, the MAS was often designed uniformly and failed to account for the distinct needs of individual departments. Consequently, MAS was unable to accommodate the specific information requirements of each unit or significantly impacted the performance of certain divisions, even when budget alignment with organizational goals *(Budget Congruence)* was achieved. This was because MAS lacked flexibility in managing budget data in a way that was readily usable by managers at every level, thus preventing optimal alignment between budget and performance goals.

Therefore, to achieve an effective management accounting system that mediated Budget Congruence's influence on managerial performance, companies must establish a well-structured management accounting system for budgeting. A robust accounting system promoted greater participation in budget preparation by providing clarity on how budgets were planned, structured, and monitored. This transparency fostered a sense of confidence among individuals that the budget was procedurally sound and appropriately defined.

CONCLUSION

This research found that Budget Congruence had a significant positive impact on Procedural Fairness, Distributive Fairness, and the Management Accounting System. However, only Procedural Fairness and Distributive Fairness were able to mediate the relationship between Budget Congruence and Managerial Performance, while the Management Accounting System failed to mediate this relationship.

In general, the Budget Congruence variable had a significant positive impact on procedural fairness, distributive fairness, and the management accounting system. These findings suggested that through procedural fairness within the organization, greater attention was given to the fairness of the procedures in place. Additionally, organizational budget congruence promoted fair share distribution that aligned with what managers or officials expect. On the other hand, the management accounting system became informative when an organization entrusted lower-level employees or management with the responsibility of preparing the budget. Ultimately, the main focus of this research emphasized the importance of budget congruence in enhancing procedural fairness and distributive fairness to improve managerial performance.

The limitations of this research only considered Procedural Fairness, Distributive Fairness, and the Management Accounting System as mediating variables. Other variables, such as intrinsic motivation or organizational culture, might also play a significant role. Future research was recommended to involve more BLU institutions from various sectors. Additionally, a broader distribution of questionnaires and direct interviews could provide more comprehensive results.

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