

The Influence of Budget Preparation Participation and Work Motivation on Employee Performance (Study at the West Java Regional Police Mobile Brigade Corps)

Riska Fitriyani¹, Gun Gunawan Rachman², Dedy Sudarmadi³

Langlangbuana University, Bandung, Indonesia

* Email correspondence; riskafitriyani30@gmail.com, gunawan.rachman74@gmail.com, dedy.sudarmadi59@gmail.com

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Abstract

This study seeks to analyze the influence of budgetary participation and work motivation on employee performance at the West Java Regional Police Mobile Brigade Unit. The approach used was quantitative utilizing an explanatory survey method to examine the causal relationship between variables. Data were obtained through an ordinal scale questionnaire distributed to 33 respondents chosen through a purposive sampling technique from a population of 80 employees. The research variables consisted of budgetary participation, work motivation, and employee performance, each measured through indicators that have been systematically operationalized. Data processing was executed via Structural Equation Modeling based on Partial Least Square (SEM-PLS) to examine the measurement model and structural model simultaneously. The results revealed that budgetary participation had a positive and significant effect on employee performance, and work motivation had a positive and significant effect on employee performance. Both variables were categorized as good based on descriptive analysis, although there were still several aspects that needed to be improved, especially in terms of involvement and achievement motivation. These findings indicate that increasing participation and work motivation can encourage more optimal employee performance. This research is anticipated to add to the advancement of human resource management and management accounting science and serve as a guide for elevating employee performance in public organizations.

Keywords

Budgeting, Employee Performance, Participation, West Java Regional Police Mobile Brigade Corps, Work Motivation



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INTRODUCTION

The budget plays a strategic role as a primary instrument in translating organizational goals into measurable work programs. Therefore, budgetary participation is a crucial mechanism that enables employees to actively participate throughout the planning and evaluation stages. This participation encompasses cross-organizational involvement in the formulation, negotiation, determination, and

revision of the budget, ultimately improving planning quality and strengthening implementers' commitment to organizational goals (Suryadi et al., 2021; Rahmawati, 2021). This involvement not only impacts the technical aspects of budgeting but also encourages accountability, transparency, and the prevention of fiscal irregularities due to the availability of control and contributions from various parties within the organization (Irwandi et al., 2025). In the context of performance-based budgeting, budgetary participation is a crucial element in ensuring the link between budget allocations and desired performance targets, thus making planning more relevant to operational needs (Achmad et al., 2020). The phenomenon of government bureaucracy shows that administrative complexity often slows budget distribution and hinders effective decision-making, so internal participation is needed to improve process efficiency (Supriyanto, 2024). A similar situation occurred within the Indonesian National Police following Presidential Instruction No. 1 of 2025 concerning state spending efficiency, which resulted in significant budget cuts and limited employee participation in the budget finalization process due to the dominance of top-down policies (CNN Indonesia, 2025). This situation demonstrates the tension between participatory needs and centralized structural policies, making effective budget participation a challenge in the implementation of public organizations.

Work motivation represents a personal and situational element that compels people to perform tasks optimally, thus becoming a crucial determinant in achieving organizational performance. High work motivation encourages employees to work with awareness, responsibility, and without excessive pressure, thus impacting increased productivity and work quality (Maraya et al., 2025; Fatimatuzzahra et al., 2025). Without adequate motivation, employee technical abilities will not produce optimal performance because motivation functions as the primary driver of work behavior (Susanti et al., 2023). The phenomenon of declining work motivation is seen in the practice of "quiet quitting," which reflects low employee initiative in contributing beyond the minimum assigned tasks, thus impacting organizational productivity (Fitriana, 2025). In the context of police institutions, challenges to work motivation are also reflected in the persistence of disciplinary and professionalism violations that impact public trust, despite efforts to increase motivation by strengthening institutional legitimacy (Octavia and Ramadhan, 2025). This condition reveals that work motivation is not solely linked to individual variables, yet remains equally influenced by organizational systems, work culture, and leadership that is able to provide psychological and structural encouragement for employees.

Employee performance is a work result that reflects the level of productivity, quality, and effectiveness of task execution according to organizational standards. Good performance reflects adaptability, role understanding, and discipline in carrying out organizational tasks and responsibilities (Liana et al., 2025). Performance serves as a vital measure in assessing an organization's success in achieving strategic goals, as it reflects the effectiveness of individual and collective task execution (Triansyah et al., 2023). An organization can only operate effectively if supported by employees who clearly understand their duties, have high work discipline, and are able to provide optimal service to the public (Jamaluddin et al., 2024). The phenomenon of declining quality of apparatus performance is also seen in the context of public services, where increases in remuneration are not always directly proportional to increases in productivity due to the persistence of an administrative orientation rather than a performance orientation (Yuwana, 2026). Furthermore, the level of public trust in the police institution, which remains below 50 percent, indicates serious challenges in improving the quality of performance, professionalism, and service effectiveness (Priyasmoro, 2025). This condition reinforces the urgency of improving factors that influence performance, including participation in budget preparation and work motivation.

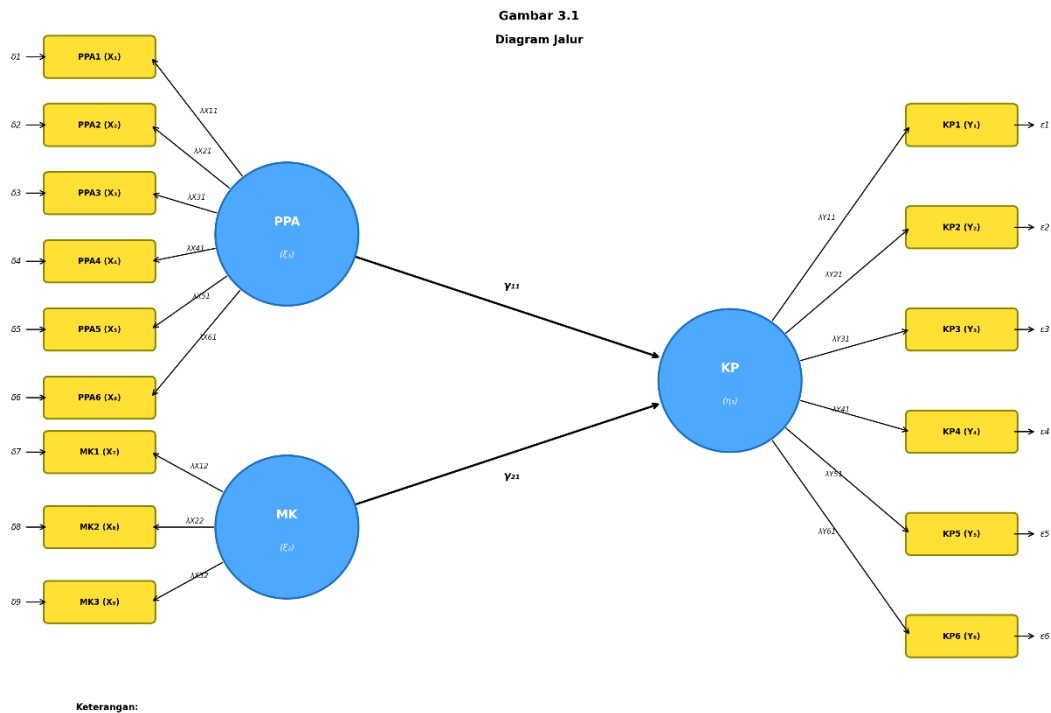
This study was formulated to analyze the conditions of budgetary participation, work motivation, and employee performance at the Mobile Brigade Corps (Satbrimob) of the West Java Regional Police (Polda) and to examine the influence of these two independent variables on the dependent variable. The research problem formulation includes the conditions of each variable and the causal relationship between budgetary participation and work motivation on employee performance. The research objectives are directed at identifying the levels of employee participation, motivation, and performance, while also measuring the influence of these two independent variables on performance. This study offers academic benefits for the advancement of science, specifically within the fields of human resource management and management accounting, besides the applied utility in providing recommendations for solving problems related to optimizing employee performance. Theoretically, this research enriches the study of the relationship between budgetary participation and work motivation in the context of public sector organizations (Fadhilah et al., 2024). Practically, the research results are expected to be used as considerations for improving the efficacy of human resource management, notably in boosting the quality of employee performance through strengthening sustainable participation and work motivation (Price et al., 2021).

METHODS

This study adopts a quantitative approach using a survey method and is explanatory in nature to examine the causal relationship between budgetary participation, work motivation, and employee performance. The research design serves as a systematic framework that integrates theories, methods, and analytical stages in a directed manner according to the research objectives as explained by Sugiyono. These research variables encompass two independent variables, including budgetary participation and work motivation, and one dependent variable, meaning employee performance, each of which is operationalized into measurable dimensions and indicators. Budgetary participation includes involvement, revision, contribution, and space for opinion, while work motivation includes the need for achievement, affiliation, and power, while employee performance includes quality, quantity, timeliness, effectiveness, independence, and work commitment. Each indicators are appraised using an ordinal scale via a questionnaire with a five-tier option scale technique from highly disagree to highly agree. This scale allows for structured measurement of respondents' attitudes and can be interpreted quantitatively and qualitatively. The operationalization of variables aims to ensure that each abstract concept can be measured objectively, validly, and reliably, thus supporting the analysis of the relationship between variables in the study.

This study utilized a quantitative approach with primary data streams collected straight from West Java Regional Police Mobile Brigade Corps (Satbrimob) employees through questionnaires. Secondary data were used as supporting data in the form of relevant documents, literature, and archives to strengthen the analysis (Soesana et al., 2023). Data collection was conducted through non-participant observation and the distribution of a questionnaire containing 30 statements structured based on research variable indicators, thus obtaining an objective empirical picture of budgetary participation, work motivation, and employee performance. The study population consisted of 80 employees spread across eight work units, reflecting the overall characteristics of the organization (Sugiyono, 2023). The sample was gathered utilizing purposive sampling with the SEM-PLS approach based on the rules of Hair et al. (2021), resulting in 33 respondents who met the criteria for involvement in budget preparation. Respondents were selected from active employees working in the staff section and directly involved in the budgeting process to ensure relevant and representative data. This technique ensures efficient data collection without compromising the validity of the generalizability of the research results (Sembiring et al., 2023). Respondent criteria included active police or

civil servant status, placement in a staff work unit, and involvement in the budgeting process. This approach strengthens the accuracy of the analysis of the relationships between variables in the research model in a systematic and measurable manner.



Picture 1 Path Diagram

The data analysis method under this research was conducted after all respondent data was collected, then processed through the stages of grouping, tabulation, presentation, statistical calculations, and hypothesis testing to answer the research problem formulation (Sugiyono, 2023). The method applied involved descriptive analysis to outline the state of variables without broad generalization and verification analysis to investigate the relationships across research variables. Evaluation of structural relationships was executed through SEM-PLS, which handles concurrently mapping intricate relationships between exogenous and endogenous variables (Hair et al., 2021). This approach was chosen because it is appropriate for the relatively small sample size and PLS-SEM's ability to efficiently estimate reflective and structural measurement models. The research model consists of an inner model that describes the relationships between latent constructs and an outer model that explains the relationships between constructs and their indicators, both reflectively and formatively. Model evaluation was carried out through reliability and validity tests such as composite reliability, AVE, and discriminant validity to ensure the accuracy of construct measurement. In addition, The structural

model was examined via collinearity assessment (VIF), path coefficient, coefficient of determination (R^2), and effect size (f^2) to gauge the intensity of the influence of independent variables on the dependent variable. Hypothesis testing was conducted employing a t-statistic test with a significance criterion of p-value <0.05 , intended to check the impact of budgetary participation and work motivation on employee performance. The R^2 value measured the explanatory capacity of each independent variable, while the effect size showed the substantive contribution of each variable in the research model. Thus, SEM-PLS provides a comprehensive, systematic analytical framework, and is capable of producing in-depth and measurable interpretations of relationships between variables.

FINDINGS AND DISCUSSION

Research result

Descriptive Research Results

The analysis results show that budgetary participation is in the good category with a grand mean of 3.73 based on the processing of mean scores from the questionnaire. Measurements were conducted using six dimensions: involvement, budget revision, need to provide opinions, budget finalization, contribution, and space for opinions, as categorized based on the assessment interval according to Sugiyono (2023). The opinion space dimension was the highest with a mean of 4.11, indicating effective organizational communication and leadership openness in accepting employee aspirations. The involvement dimension was in the fairly good category with a mean of 3.34 and a gap of 33.2%, thus indicating the need to increase active participation during the budget preparation process. The dimensions of budget revision, the need to provide opinions, finalization, and contribution were each in the good category with a mean range of 3.51–3.91, indicating fairly consistent involvement in the budgeting process, although there was still a gap of 24%–29.8% indicating room for improvement. Overall, these results reflect that employee participation has been running quite optimally, but there is still a need to strengthen substantive involvement so that the budgeting process is more participatory and responsive to organizational needs, in line with the concept of budget participation in the perspective of Robert S. Kaplan.

The analysis results show that contribution and space for expressing opinions are in the good category with a mean of 3.91 and 4.11, respectively. Employee contributions reflect an active role in providing ideas and suggestions for budget preparation, with an achievement level of 78.2% and a gap of 21.8%. Space for expressing opinions is the highest dimension, indicating openness in organizational

communication, with an achievement of 82.2%, although there is still a gap of 17.8%. Work motivation is generally in the good category with a grand mean of 3.68, consisting of the need for achievement, affiliation, and power. The need for achievement is in the fairly good category (3.34), so it still requires increased motivation to achieve targets and work innovation. The need for affiliation (3.66) and power (4.03) indicate a good condition in social relations and the drive for responsibility. Theoretically, this condition is in line with David McClelland and which emphasizes the importance of balancing the three needs to improve performance.

The results reveal that the variables of budget participation, work motivation, and employee performance of the West Java Regional Police Mobile Brigade Corps are in the good category based on all measurement dimensions. Budget participation obtained a grand mean of 3.73 with the highest contribution in the space for opinion dimension (4.11) and the lowest involvement (3.34), thus indicating the existence of relatively open communication but still requires increased active employee participation. Work motivation is in the good category with a grand mean of 3.68, where the need for power is the highest dimension (4.03), while the need for achievement is still quite good (3.34), indicating that the drive for achievement needs to be increased. Employee performance is also in the good category with a grand mean of 3.81, with work commitment as the highest dimension (4.26) and work quality as the lowest (3.26), indicating an imbalance between high loyalty and aspects of work accuracy.

In the budget participation variable, contribution (3.91), finalization (3.80), budget revision (3.51), and the need to provide opinions (3.71) indicate quite active participation, although there is still a gap between 21.8% to 33.2% which indicates room for increasing substantive involvement. In work motivation, the dimensions of affiliation (3.66) and power (4.03) indicate good social relations and encouragement of responsibility, while achievement (3.34) still needs strengthening through awards and competency development. In employee performance, the dimensions of quantity (3.56), timeliness (3.71), effectiveness (3.94), independence (4.10), and work commitment (4.26) show stable and relatively high performance, although work quality (3.26) is still the weakest aspect.

Overall, this situation indicates that the organizational work system has been quite effective in supporting the achievement of the West Java Regional Police Mobile Brigade Corps' (Satbrimob) duties. However, there is still an imbalance between the quantitative and qualitative aspects of performance. Improving work quality, strengthening budget participation, and optimizing achievement motivation

are strategic factors that require attention. This finding aligns with the performance management theory of Peter F. Drucker which emphasizes the importance of effectiveness, and the concept of motivation from David Mc Clell and which emphasizes the role of achievement needs in improving individual performance. In addition, openness of communication and organizational culture are also relevant to this view. Edgar H. Schein which emphasizes the importance of shared values in improving organizational effectiveness. Thus, the final results of this analysis establish comprehensive picture that employee performance has been good, but still requires strengthening in aspects of quality, participation, and achievement motivation so that the organization can achieve more optimal and sustainable performance.

The analysis results show that employee independence is in the good category, with the decision-making dimension (mean 3.97) and unsupervised task execution (mean 4.23) being categorized as very good. This condition confirms that employees have the ability to work independently and are quite confident in completing operational tasks. Work commitment lands within the very good category at 4.26 mean, where the responsibility metric (4.17) and eagerness to work extra (4.34) reflect strong loyalty and dedication toward this organization. Overall, these results indicate that aspects of employee work attitudes have developed positively, particularly in terms of responsibility and independence. However, improvements are still needed in the decision-making aspect to be more adaptive to dynamic work situations. This finding is in line with the view Stephen P. Robbins which emphasizes the importance of commitment and independence in increasing the effectiveness of organizational work.

Verification Research Results

This verification study evaluates the effect of budget participation and work motivation on the performance of West Java Regional Police Mobile Brigade Corps (Satbrimob) personnel using the SEM-PLS tool via SmartPLS 4.1.1.8. This technique was selected since it processes complex constructs concurrently, bypasses normality distribution requirements, and handles small research results. The analysis was conducted in two main stages: An outer model measurement to check the validity and reliability of the scale alongside an inner model evaluating links among factors and the research hypothesis. The outer model evaluation includes convergent validity through loading factors and t-statistics, discriminant validity through AVE, and construct reliability through Composite Reliability with criteria ≥ 0.70 as the eligibility standard. Fulfillment of all these criteria indicates that the research

instrument has good accuracy, consistency, and measurement capabilities. The results from this analysis deliver a solid foundation for testing the structural model in explaining the contribution of independent variables to employee performance. This approach is in line with Joseph F. Hair Jr. et al. (2021) who emphasized the importance of validity and reliability in SEM-PLS.

Table 1. Calculation Results of Loading Factor Values of Budget Preparation Participation and Work Motivation on Employee Performance

Dimensions	Variables		
	Budget Preparation Participation (PPA)	Work Motivation (MK)	Employee Performance (KP)
Involvement	0.892		
Budget Revision	0.905		
The need to give an opinion	0.869		
Finalization of the budget	0.866		
Dimensions	Variables		
	Budget Preparation Participation (PPA)	Work Motivation (MK)	Employee Performance (KP)
Contribution	0.862		
Room for opinion	0.909		
Need for achievement		0.953	
The need for affiliation		0.872	
The need for power		0.936	
Quality			0.937
Quantity			0.914
Punctuality			0.930
Effectiveness			0.938
Independence			0.922
Work commitment			0.908

Factor loadings above 0.70 indicate convergent validity. The indicators represent the construct well. Dimensions were analyzed through mean aggregation to preserve information. The approach refers to Joseph F. Hair Jr. et al. (2021).

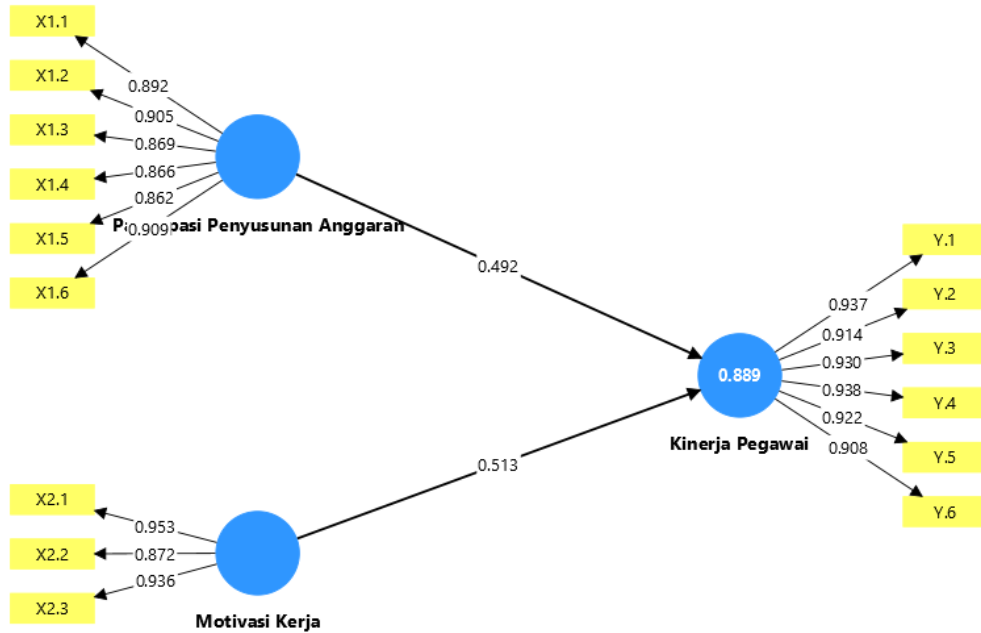


Figure 2 Standardized Loading Factor Path Diagram

Budgetary participation is measured through six reflective dimensions. The dimensions reflect employee involvement and contribution. The measurement model demonstrates a clear representation of the construct. The analysis refers to Joseph F. Hair Jr. et al. (2021).

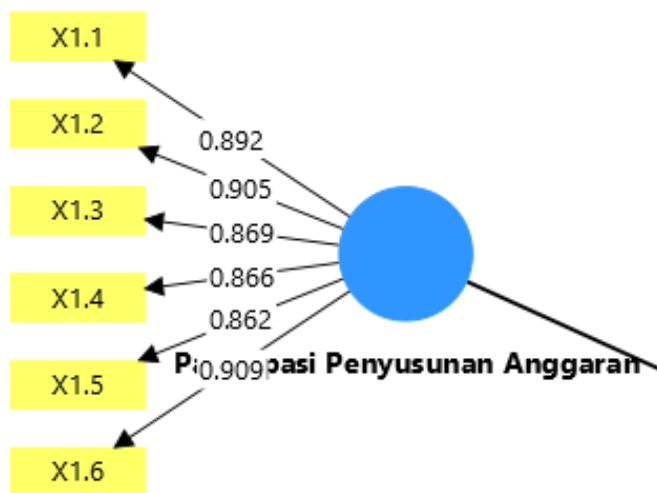


Figure 3 Diagram of the Budget Preparation Participation Path

Table 2 Results of the Calculation of the Budget Preparation Participation Measurement Model

Item	Loading Factor
Involvement	0.892
Budget revision	0.905
The need to give an opinion	0.869
Finalization of the budget	0.866
Contribution	0.862
Room for opinion	0.909
Average Variance Extracted (AVE)	0.782
Composite Reliability	0.956

An outer loading above 0.70 indicates convergent validity. An AVE value of 0.782 indicates the construct's ability to adequately explain the indicator's variance. A composite reliability of 0.956 indicates very high internal consistency. The budgetary participation measurement model is declared valid, reliable, and suitable for further analysis (Joseph F. Hair Jr. et al., 2021).

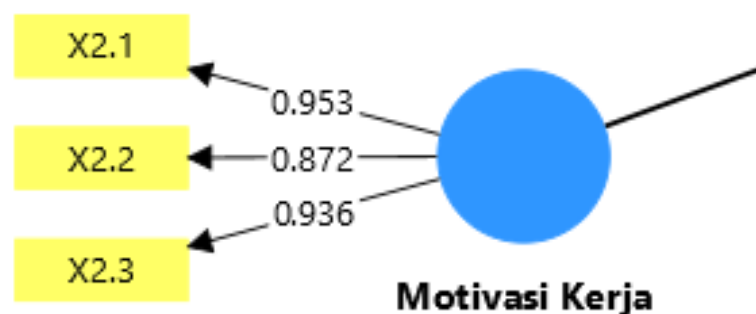


Figure 4 Work Motivation Path Diagram

Table 3 Results of the Work Motivation Measurement Model Calculation

Item	Loading Factor
Need for achievement	0.953
The need for affiliation	0.872
The need for power	0.936
Average Variance Extracted (AVE)	0.848
Composite Reliability	0.944

An outer loading value above 0.70 indicates convergent validity. An AVE of 0.848 confirms the construct accurately represents the concept. A composite reliability of 0.944 indicates excellent internal consistency. The six-dimensional employee performance measurement model is valid and reliable.

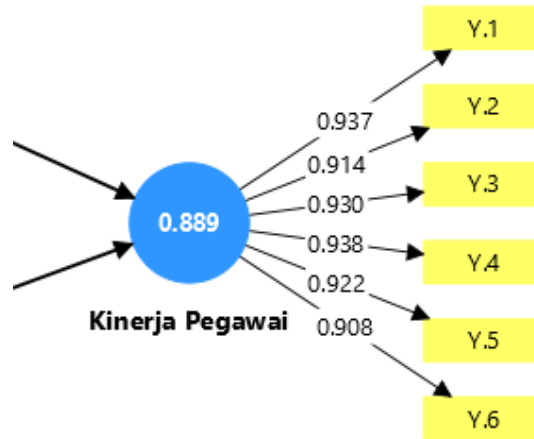


Figure 5 Employee Performance Path Diagram

Table 4 Results of Employee Performance Measurement Model Calculations

Item	Loading Factor
Quality	0.937
Quantity	0.914
Punctuality	0.930
Effectiveness	0.938
Independence	0.922
Work Commitment	0.908
Average Variance Extracted (AVE)	0.855
Composite Reliability	0.973

Mark outer loading above 0.70 indicates convergent validity is met. The AVE calculation of 0.855 implies that this construct properly clarifies the theme. Composite Reliability 0.973 indicates high internal consistency. This assessment scale is officially valid and reliable.

Structural Model Analysis

Testing collinearity ensure the stability of the structural model. The VIF metric helps identify multicollinearity among exogenous variables. A VIF <5.00 criterion

indicates a collinearity-free model. This provision refers to the view Joseph F. Hair Jr.et al. (2021).

Table 5 Collinearity Assessment

Construct	VIF
Budget Preparation Participation	2,387
Work motivation	2,387

A VIF value of 2.387 indicates no multicollinearity between constructs. The independent variables still provide different contributions. The structural model is deemed suitable for testing inner model measure the influence of variables on employee performance.

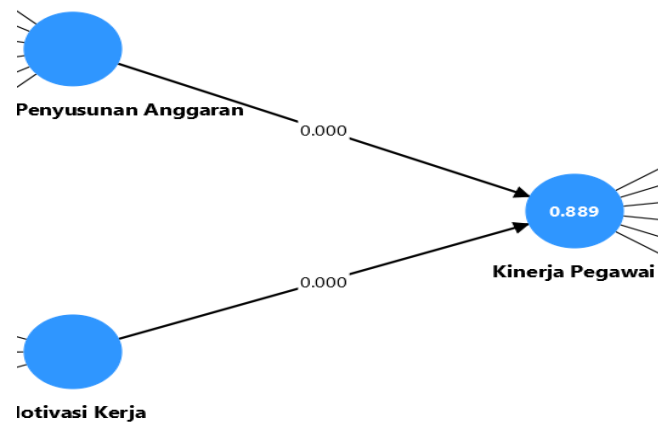


Figure 6 Standardized Coefficients of Structural Model

The R² metric of 0.889 shows that the framework's power to interpret employee performance is exceptionally high. These independent elements clarify 88.9% of fluctuations regarding performance. A p-value of 0.000 checks mathematical significance. The influence of independent metrics on employee performance is validated empirically.

Hypothesis Testing

This study tests two statistical hypotheses regarding the influence of budgetary participation and work motivation on employee performance using a bootstrapping approach. The test is conducted by analyzing the value of t-statistic and p-value as a basis for evaluating the connection between components within the research model. The decision-making criteria are set at a significance level of 5% ($\alpha= 0.05$), where the hypothesis is declared significant if the valuet-statistic exceeding 1.96 and p-value is below 0.05, as is commonly applied in statistical analysis based on Structural Equation Modeling (SEM). The findings of the subsequent tests were used to

determine whether or not there was a significant influence of budgetary participation and work motivation on improving employee performance empirically.

Table 6 Hypothesis Testing Results

Statistical Hypothesis	Path Coefficient	t-count	f-square	p-value	Information
H0: $\gamma_{11}=0$ H0: $\gamma_{11}\neq 0$	0.492	4,863	0.913	0,000	H0 Rejected
H0: $\gamma_{11}=0$ H0: $\gamma_{11}\neq 0$	0.513	4,962	0.994	0,000	H0 Rejected

Data from the hypothesis testing results reveal that employee performance experiences a positive and significant influence driven by both work motivation and budgetary participation. Budgetary participation obtained a path coefficient of 0.492 with a t-statistic of 4.863 (>1.96) and showing a p-value of 0.000 (<0.05), thus proving to significantly improve employee performance. Featuring a path coefficient of 0.513, a t-statistic of 4.962, and a p-value of 0.000, work motivation exhibited a somewhat greater influence, confirming the significance of the relationship on employee performance. The effect size (f^2) values of 0.913 and 0.994, respectively, indicate a large effect category, Following the benchmarks outlined by Joseph F. Hair Jr. et al. (2021), both elements provide a meaningful impact toward advancing employee performance.

Discussion

The Influence of Budget Preparation Participation on Employee Performance

Budgetary participation in this study is reflected through six dimensions: involvement, budget revision, need to provide opinions, budget finalization, contribution, and space for opinion. Reflecting on the results of the descriptive analysis, the West Java Regional Police Mobile Brigade Corps displays a budget participation variable that is positioned in the positive bracket. These results reveal that employees have a good level of involvement in the budgetary preparation process, both through providing input, expressing opinions, and contributing toward the budgetary choice mechanism. This condition reflects the existence of adequate communication and coordination between leaders and employees in the budgeting process, allowing the demands of the department to be fulfilled much more efficiently.

The hypothesis testing results prove that employee performance at the West Java Regional Police Mobile Brigade Unit is influenced by participation in budget

preparation in a positive and significant way. It is apparent from these results that greater employee participation within the budget preparation framework directly leads to enhanced employee performance. When an employee engages in budget preparation, it can boost personal responsibility, awareness of organizational objectives, and the drive to fulfill intended work initiatives. Alongside this, taking part through participation in the budgeting routine allows employees to convey operational needs and provide relevant input, so that the prepared budget is more targeted and supports the effectiveness of task implementation.

The results of this study agree with research carried out by Alwi et al. (2023), where it was noted that budget participation positively impacts employee performance at the Sidrap Regency Regional Financial and Asset Management Agency (BPKAD). Furthermore, this study also supports the findings of Sawi (2024) which showed that budget participation positively impacts the performance of government officials at the Merauke Regency Education Office. Because these research results match, it is evident that budget participation serves as a vital component to elevate employee performance, most notably in government agencies with structured budget management and task implementation systems.

The Influence of Work Motivation on Employee Performance

In this study, work motivation is characterized by a trio of components, specifically the need for achievement, the need for affiliation, and the need for power. Based on the descriptive analysis, the work motivation variable at the West Java Regional Police Mobile Brigade Corps (Satbrimob) is in the good category. According to these results, employees standardly maintain a satisfactory work focus throughout the fulfillment of their routine charges and tasks. This condition reflects the employee's desire to achieve good work results, establish harmonious working relationships, and demonstrate contribution and responsibility in supporting the execution of organizational tasks.

The hypothesis testing results prove that employee performance at the West Java Regional Police Mobile Brigade Unit is influenced by work motivation in a positive and significant way. It is apparent from these results that the greater the work motivation of an employee, their individual performance improves further. Having solid work motivation helps guide individuals to be more responsible and orderly, and strive to complete tasks optimally in accordance with organizational goals. Furthermore, work motivation also functions actively during elevating worker drive metrics, loyalty, and commitment, thus enabling more effective and efficient task execution.

These study results match the research by Tsuraya and Fernos (2023), confirming that work motivation exerts a positive and significant effect on employee performance within the Padang City Population and Civil Registration Service. Furthermore, this study reinforces the results of Basyid's (2024) study, establishing that work motivation has a significant and beneficial effect on employee performance within KSP Mandiri Sejahtera. The consistency among these research results proves that work motivation acts as a vital driver for elevating employee performance output, including in government agencies with high demands for discipline and work responsibility, such as the West Java Regional Police Mobile Brigade Unit.

CONCLUSION

The study results reveal that budget participation has a positive and significant effect on the performance of West Java Regional Police Mobile Brigade Corps (Satbrimob) employees. The dimensions of involvement, budget revision, need to provide opinions, finalization, contribution, and space for opinions contribute to improving communication, participation, and the quality of budget decision-making. Descriptive conditions indicate that participation is in the good category, although there are still gaps indicating the need for more optimal involvement. Furthermore, work motivation substantially and constructively influences employee performance through the specific lenses of power, the need for achievement, and affiliation, which encourage enthusiasm, responsibility, and harmonious work relationships. Descriptive results reveal that work motivation is in the good category, although the drive for achievement still needs to be improved. Overall, both variables have been proven to ensure that employee performance progresses both markedly and reliably. This outcome closely mirrors David McClelland's work motivation theory, which emphasizes the role of needs in improving individual performance. Operational recommendations emphasize increasing budget participation by expanding employee involvement at the planning, proposal, and evaluation stages, as well as strengthening communication between units. Work motivation needs to be improved through rewards, training, competency development, and career opportunities to strengthen the need for achievement. Suggestions for scientific development include incorporating further factors like organizational culture and leadership, and job satisfaction to enrich employee performance analysis. Further research is also recommended using different methods or expanding the research subjects to make the results more comparative and generalizable. This approach aids the progression of understanding within human resource management science and management accounting in a more comprehensive and applicable manner.

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