THE INFLUENCE FACTORS ON MANAGERIAL PERFORMANCE

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Abstract

This study aimed to analyze the influence factors on Managerial Performance. The influence factors is Good Governance, Government Internal Control System, Budgeting and Remuneration Participation with Organizational Commitment as a moderating variable in 8 of Technical Implementation Unit Directorate General of Early Childhood Education and Community Education Ministry of Education and Culture. This research is quantitative associative with data analysis techniques using Structural Equation Model -Partial Least Square (PLS-SEM) with Smartpls 2.0. The data used is primer data. Data was collected by using a questionnaire. The study population was 29 Technical Implementation Unit Directorate General of Early Childhood Education and Community Education Ministry of Education and Culture. The number of samples in this study 8 Technical Implementation Unit with the number of respondents as many as 46 respondents consisting of all Echelon II, III and IV which is the organizer of management functions. The results showed that Good Governance, Government Internal Control System, Participation Budgeting effect on Managerial performance. In this study also found that organizational commitment moderates the relationship between Good Governance and the Government's Internal Control System on Managerial Performance. This research may contribute and input to government institutions that managerial performance improvement can be made by applying the enhancement of good governance, participation budgeting, optimal implementation of internal control systems government and remuneration accompanied by a commitment to the organization.

Keywords: Good Governance, Government Internal Control System, Budgetary Participation, Remuneration, Managerial Performance, Organizational Commitment

1. INTRODUCTION

Performance is an overview of the achievement level for the implementation of an activity / program / policy in achieving the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization. The term is often used to describe the performance achievement or a success rate of individuals and groups of individuals. Performance can be known only when individuals or groups such invidu have defined success criteria. The success criteria such as goals or specific targets to be achieved. Without any goals or targets, the performance of the organization may not be known because there is no benchmark.

The performance of the public sector increased in line with the implementation of Reforms in all Ministries / Agencies. Government to answer the demands of society with the reform that has been done since the crisis of 1998 or more multidimensional than the last ten years that has successfully laid the political foundation for democratic life in Indonesia. Various changes in the system of state administration, the revitalization of high state institutions and elections conducted in order to establish the state government that is capable of running (*good governance*). In the case of the embodiment of a clean government and free from corruption, collusion and nepotism, there are many many things to be done in terms of fighting corruption. This is partly shown by the data of Transparency International in 2009, the Corruption Perceptions Index (CPI) of Indonesia is still low (2.8 out of 10) when compared with countries in Southeast Asia (Presidential Decree 81, 2010).

One important aspect of the reform is the structuring of management bureaucratic central and local governments (provincial, district, city). It is considered important partly because of the success of a policy is determined also by the ability of management in the civil service to implement the policy efficiently and effectively. All activities within the government agencies will be measured in terms of the accountability of performance, both in terms of individual performance, the performance of work units and performance of institutions, and even the overall performance of the government. Thus, the implementation of the activities at a government agency, from planning, implementation, monitoring, up to the responsibility, should be conducted in an orderly, controlled, and efficient and effective.

This is consistent with the perspective of the theory of goal setting (goal setting) Locke (1968), the purpose plays an important role in the act. Clear objectives and measurable energy is needed to prevent the spread of organizational By detailing long-term goals and short-term organization, the ambiguity of employees to organizational goals will decrease, so as to focus on the completion of a given task. Goal setting clear, measurable, and challenging demands of employees to work better. Employees who know what the objectives of the organization will be motivated to do more business and ultimately improve performance.

Presidential Regulation No. 81 2010 on Grand Desaign Reforms Year 2010-2025 mandates entire Ministries / Agencies and Local Government to conduct bureaucratic reform. Ministry / Agency to conduct bureaucratic reform that has been awarded in the form of performance benefits. Performance benefits granted in stages according to the success / achievement of bureaucratic reform. In the grand design of bureaucratic reform wave 2 (two), which attracted the attention of the public in general interpret the remuneration or allowances lively performance given by the agency on the Civil Service, not on area changes proposed in the road map bureaucratic reforms (RMRB). Substantially, the public should be more sensitive to the changes proposed area of reform of the bureaucracy to oversee and examine the extent of success achieved by the government, especially in contact with public services. The essence of bureaucratic reforms expected by the government can realize the delivery of good governance, public service quality, capacity and accountability of bureaucratic performance and professionalism of human resource (regulation 81 th 2010).

In keeping with these ideas, the government faced with the reality that the repercussions of bureaucratic reform is more viscous meaning in essence remuneration, and is implicated in every government agency is no exception either central or regional institutions. The Respond such phenomena will become commonplace when any bureaucratic reform shade agency to pursue the remuneration that supposedly will be the trigger to the performance of the government bureaucracy instead of focusing on improving its performance. If this phenomenon becomes legitimacy to the organizers of the government or the government bureaucracy would be contra-productive, when not offset by significant changes in the

organization. Changes need to be made whether each agency has done a good arrangement of institutional, resource management and employees, it is becoming important as -aspek aspect of the untouched and only the pursuit of performance benefits, then the inefficiency of the organization.

The phenomenon of remuneration accompanied by increased public awareness of the public administration of trigger turmoil rooted in dissatisfaction. Higher demands submitted to the accountability provided by the trust state officials mandated to them. In other words, the performance of government agencies are now more under the spotlight, because people are starting to question the benefits they receive for services of government agencies.

The spirit of reform has colored the utilization of state apparatus with demands for realizing the state administration that is able to support the smooth and integration of the tasks and functions of state governance and development, by practicing the principles of good governance. Effective good governance requires the existence of "alignment" (coordination) is good and integrity, professional and work ethic and morale high. The implementation of good governance is a key prerequisite for realizing the aspirations of the community in achieving the goals and ideals of the nation and the state. In order to this, required the development and implementation of appropriate systems of accountability, clear and evident that governance and development can take place in efficient, effective, clean and accountable and corruption-free (Sedarmayanti, 2012).CPC within the financial audit was also conducted an examination of the Internal Control System (SPI) and compliance with laws and regulations. So that the generated report on there are three kinds of financial audit, namely Inspection Report (LHP) to the Financial Statements, LHP on SPI, and LHP on Compliance with Laws and Regulations.

Internal control in the government, including K / L and local governments designed by referring to Government Regulation No. 60 Year 2008 concerning the Government Internal Control System (SPIP). In addition to giving opinions, financial audit by BPK also reveal findings associated with the SPI. Results of CPC contained in the Summary of 1st Semester Examination Results 2016 on 85 LKKL including 1046 revealed weaknesses LKBUN SPI. The SPI weakness consisted of 425 (41%) the weakness of the control

system of accounting and reporting, 413 (39%) the weakness of the control system implementation of the budget revenues and expenditures, and 208 (20%) the weakness of the internal control structure.

SPI weakness dominated by the weakness of the control system of accounting and reporting and control system weaknesses implementation of the budget revenue and expenditure. Problems weakness SPI generally occurs due to the lack of policy and the accounting treatment is clear, SOP unassigned / enhanced, officials / executive responsible not / do not keep records accurately, less meticulous planning, lack of coordination with the relevant parties, as well as weak under the supervision or control. In addition, problems also occur because of weakness SPI officer / executive in charge did not comply with the provisions and procedures, and not optimal in following up recommendations on LHP BPK before.

The Ministry of Education and Culture Launched Reforms Change Kemdikbud Area Program Year 2012-2014 covering 8 Policy Direction of Education and Culture Development Program (delivered in the socialization and assistance to independent assessments of bureaucratic reform Kemdikbud, 2015). Kemdikbud Bureaucratic Reform Agenda includes: management changes, restructuring of legislation, regulation and strengthening the organization, structuring the management of the arrangement of human resource management system, strengthening supervision, strengthening accountability for performance and improved service quality. Structuring governance aims to systems, processes and procedures in an environment Kemdikbud clear, effective, efficient, scalable, and in accordance with the principles of good governance (good governance). Strengthening the monitoring aims to improve governance in the Kemdikbud clean and free from KKN practices that one through strengthening SPIP via establishment of units Unit Internal Control (SPI), the which serves to monitor the performance of a working unit in order to Operate Effectively and efficiently and accountable in accordance with the regulations. While the strengthening of performance accountability aims to improve the capacity and accountability of the performance of the bureaucracy that is supported by the involvement of the leadership and management accountability. Accountability of performance is the embodiment of the obligations of a government agency to take responsibility for the success / failure of the implementation of programs and activities in Achieving the organization's vision, mission and objectives.

Research on Good Governance has been done but still rare studies that incorporate Good Governance, Government Internal Control System (SPIP), Budgetary Participation and Remuneration in the study. In addition to see how powerful the exogenous variables affect the endogenous variables in this study the use of organizational commitment as moderating variables. In this study, the remuneration is measured using different indicators when compared with previous studies, which only use two indicators that are based on Permendikbud No. 14 of 2016, namely for performance and attendance.

The study also wants to examine further to several studies showing that less significant results using organizational commitment as moderating variables. Trisnaningsih (2007) which concluded that the understanding of Good Governance have no direct impact on the performance of auditors. Desmiyawati and Azkina (2013) also concluded that in partial accounting control system but organizational commitment can not act as a moderating. Denny (2015) concluded that the participation budgeting to a significant negative effect on managerial performance. While the research results Arumawan and Sutikno (2015) also showed that the remuneration does not affect the performance of civil servants.

The first issue is whether the formulation of Good Governance, Government Internal Control System, Participation Budgeting and Managerial Remuneration affect performance. While the second formulation of the problem is whether the Organizational Commitment may moderate the relationship between good governance, Siistem Government Internal Control, Budgeting and Remuneration Participation in Managerial Performance.

The purpose of this study is to demonstrate empirically: First, the influence of Good Governance, Government Internal Control System, Budgeting and Remuneration Participation on Managerial Performance. Second, Organizational Commitment moderate the relationship between good governance, Government Internal Control System, Budgeting and Remuneration Participation on Managerial Performance.

The benefits expected to be obtained through this research are: first, to contribute empirically in the field of public sector accounting in particular to the development of literature in the implementation of the concepts of Good Governance, Internal Control System of the Government, Participation Budgeting

and remuneration in order to increase Managerial Performance Government as a form of accountability to the people / society.

Secondly, as an entry in the leadership of public sector organizations in particular Head of Unit in the Directorate General ECD and Dikmas relating to the implementation of Good Governance, Internal Control System of the Government, Participation Budgeting and remuneration in order to increase Managerial Performance in government agencies in an effort to improve public services optimal ,

Thirdly, it can be used as input and consideration for policy holders and Leadership Unit in setting policies related to Good Governance, Government Internal Control System, Budgeting and Remuneration participation in order to improve managerial performance. This is in accordance with the mandate of bureaucratic reforms carried out in the Ministry / Agency.

Fourth, as a reference for writers and other interested parties circuitry studies on Good Governance, Government Internal Control System, Budgetary Participation, Managerial Remuneration and Performance.

2. THEORETICAL FRAMEWORK AND DEVELOPMENT HYPOTHESIS

Theoretical framework

Viewed from the standpoint of stewardship theory, the manager will behave according to common interests. When the steward and owner's interests are not the same, the stewards will try to cooperate rather than oppose it, because the stewards felt common interests and behave in accordance with the behavior of the owner (Raharjo; 2007). Stewardship Theory assumes that the interests of the people can be maximized by dividing (shared) powers, rights and obligations between the role of supervisor / investigator and management, resulting in the Stewardship Theory states that executives tend to be more motivated to act in the corporate interests than the interests of their own (Hunger, Wheelen, 2004).

Thus, if the principal and agent pick relationship management (Stewardship), the result is a relationship that really matters that are designed to maximize the potential of group work, as well as the principals choose to create a situation of management oriented to the empowerment and delegation of authority is likely to deliver better performance (Donalson, Davis; 1991).

As a form of accountability for the authority given, the stewards (agent) provide accountability reports to the principal. Mardiasmo (2004) explain that the definition of public accountability as the obligation of a fiduciary (agent) to provide accountability, serving, reporting, and disclose all activities and the activities they are responsible to the grantor trustee (principal) who has the right to ask those responsible.

In the public sector organizations budgeting participation plays an important role in improving organizational performance and to produce high-quality decisions. That's because if the budget is prepared / designed participatory accommodate all the programs contained in the unit, causing a high commitment unit leaders work to achieve organizational goals it has set for his involvement in the budgeting process.

Internal control in the government, including K / L and local governments designed by referring to Government Regulation No. 60 Year 2008 concerning the Government Internal Control System (SPIP). In the implementation of SPIP formed units of the Internal Control Unit (SPI), which serves to monitor the performance of work units to be run effectively and efficiently and accountable in accordance with the regulations. While the strengthening of performance accountability aims to improve the capacity and accountability of the performance of the bureaucracy that is supported by the involvement of the leadership and management accountability. Accountability of performance is the embodiment of the obligations of a government agency to take responsibility for the success / failure of the implementation of programs and activities in achieving the organization's vision, mission and objectives.

Motivated by the awareness at the same time the government's commitment to bring clean and good governance, the government provides remuneration. With the expected remuneration the employee payroll system that is fair and reasonable. Remuneration is income other than the salary given to an employee who is active based on competence and performance. Remuneration of the key to the successful implementation of bureaucratic reform to increase the motivation of employees as a reward for performance to meet the target as an incentive motivation for improving performance. Similarly remuneration, employee welfare improvement linked to individual performance and organizational performance.

This is consistent with the theory of goal setting (goal setting theory) where the person's behavior is determined by two cognitions that values and intentions (or destination). Values are what determine the

goal for his behavior in the future and these goals will affect actual behavior. Using a theory goal good employee performance in public service delivery was identified as the destination including managers related to managerial performance (Arifin and Rohman, 2012).

Based on a literature review of the above, it is assumed that good governance, internal control systems of government, budgetary participation and remuneration affect the performance of managerial and organizational commitment is assumed to strengthen the effect of moderating variables as described in the conceptual framework in Figure 2.1.

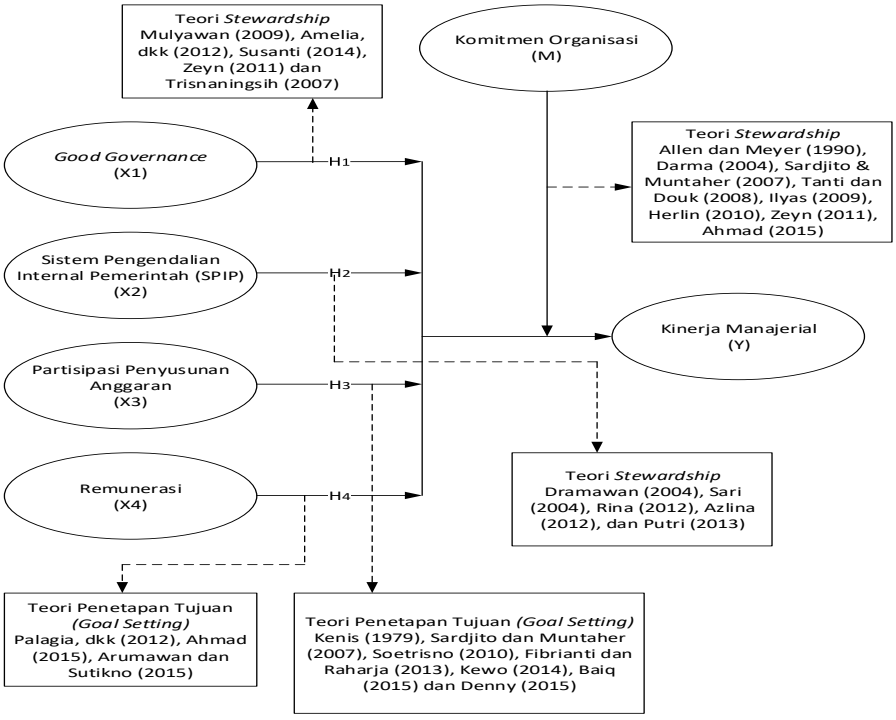


Figure 2.1

conceptual framework

2.1 Effect of Good Governance to Managerial Performance

In the context of stewardship theory, the relationship between government and society can be described as a relationship Stewardship, where the government serves as an agent who is authorized to perform certain obligations prescribed by the community as the principal, either directly or indirectly through their representatives. In a stewardship relationship standpoint, as a government agent must carry out what the interests of society as a principal.

Implementation of Good Governance in the bureaucracy reform is absolutely necessary in view of good governance requires good management in an organization. One of the benefits that can be learned is the increased performance through the creation process of making better decisions, improve operational efficiency and further improve service to the public. Good governance is a form of government responsibility as an agent of the public as principal.

Mulyawan (2009); Amelia, et al (2012); and Susanti (2014) conducted a study on the Influence of Good Governance on Organizational Performance. The results showed there is an influence on the implementation of good governance on Organizational Performance. While Zeyn (2011) concluded that the Good Governance a significant effect on the financial accountability moderated by organizational commitment. It is different Trisnaningsih concluded from the study (2007) which states that an understanding of Good Governance have no direct impact on the performance of auditors.

H1*: Good Governance effect to Managerial Performance*

2.2 Effect of Government Internal Control System (SPIP) to Managerial Performance

Internal control in the government, including K / L and local governments designed by referring to Government Regulation No. 60 Year 2008 concerning the Government Internal Control System (SPIP). In the implementation of SPIP formed units of the Internal Control Unit (SPI), which serves to monitor the performance of work units to be run effectively and efficiently and accountable in accordance with the regulations. While the strengthening of performance accountability aims to improve the capacity and accountability of the performance of the bureaucracy that is supported by the involvement of the leadership and management accountability.

Stewardship Theory assumes that the interests of the people can be maximized by dividing (shared) powers, rights and obligations between the role of supervisor / investigator and management, resulting in the Stewardship Theory states that executives tend to be more motivated to act in the corporate interests than the interests of their own (Hunger, Wheelen, 2004).

Research on Government Internal Control System made by Putri (2013); Rina (2012) and Sari (2011). The results showed that the Government Internal Control System berpengruh positive to the Managerial Performance. In contrast to that done Darma (2004) and Desmiyawati and Azlina (2012) who studied Accounting Control System on Managerial Performance with Organizational Commitment as moderating variables. It can be concluded that in partial accounting control systems and a significant positive effect on managerial performance but variable commitment not ogranisasi can not act as a moderating the relationship between accounting control systems and managerial performance.

H2: *Government Internal Control System influence on managerial performance.*

2.3 Effect of Budgetary Participation on Managerial Performance

Budgeting participation in public sector organizations play an important role in improving organizational performance and to produce high-quality decisions. That's because if the budget is prepared / designed participatory accommodate all the programs contained in the unit, causing a high commitment unit leaders work to achieve organizational goals it has set for his involvement in the budgeting process.

In the theory of goal setting one of the factors that influence the goal setting is participation (participation) where the idea of participative management lies in the idea of involving employees in setting goals and making decisions, so as to encourage employees to develop objectives and have the initiative to obtain information about what is happening in elsewhere in

organisasi.Dengan that way, employees feel confident that the overall organizational objectives consistent with the vision and mission.

Kenis (1979) test on the effect of budgetary Goal Characteristic of the Behavior and Managerial Performance. The results showed that budget participation has positive influence on managerial performance. Sardjito and Muntaher (2007) found that: (1) a significant difference between partisiapsi budgeting to performance governmental authorities and regions there is significant influence between the variables of organizational commitment in moderating the budgeting participation with the performance of local government officials. Variable participation budgeting, organizational commitment, and performance of governmental authorities in the area of research and Muntaher Sardjito (2007) supported this study, where the variable organizational commitment serve as a moderating variable.

Sutrisno (2010) concluded that the simultaneous participation in budget preparation and delegation of authority has a significant positive effect on managerial performance. Fibrianti and Riharjo (2013) concluded that budget participation, decentralization, organizational commitment, and environmental uncertainties significant positive effect on managerial performance. Kewo (2014) concluded that partial and simultaneous budgetary participation, budget goal clarity, and internal control system in a positive effect on managerial performance.

Results Baiq study (2015) showed empirical evidence that the participation budgeting, organizational commitment and work motivation influence on managerial performance work units religious ministry regional office of West Nusa Tenggara province throughout the island of Lombok. While research Denny (2015) showed that simultaneous variable budget participation, budget goal clarity and professionalism of human resources influence on managerial performance SKPD NTB regional government. Partially budget goal clarity and professionalism of human

resources is a significant positive effect of participation budgeting while a significant negative effect. The results of different studies where budget participation showed a significant negative effect will be examined further in this study by using the following hypothesis:

H3: *Participation Budgetary effect on Managerial Performance*.

2.4 Effect on Performance Managerial Remuneration

Remuneration of the key to the successful implementation of bureaucratic reform to increase the motivation of employees as a reward for performance to meet the target as an incentive motivation for improving performance. Similarly remuneration, employee welfare improvement linked to individual performance and organizational performance.

This is consistent with the theory of goal setting (goal setting theory) where the person's behavior is determined by two cognitions that values and intentions (or destination). Values are what determine the goal for his behavior in the future and these goals will affect actual behavior. Using a theory goal good employee performance in public service delivery was identified as the destination including managers related to managerial performance (Arifin and Rohman, 2012).

The influence of remuneration to performance has been investigated by Palagia et al (2012) to study the Tax Administration of Makassar. The results showed that (1) the remuneration, motivation and job satisfaction affect the performance of employees at the tax office in the City (2) Rernunerasi, motivation and job satisfaction in a dominant variable influence on the performance of employees at the tax office in Makassar.

Ahmad (2015) conducted research on the influence of participative budgeting on managerial performance: test the role of organizational commitment, locus of control, job relevant information and remuneration. The results of this study indicate that the participatory budget has positive influence on managerial performance, but not statistically significant, mediating

organizations komitmcn participative budgeting influence managerial performance. The study found no effect of locus of control and job relevant information pengarnh mediate participative budgeting on managerial performance, while rernunerasi not moderate participative budgeting influence managerial performance, but remuneration has a positive and significant influence statistically on managerial performance.

Arumawan and Sutikno (2015) conducted a study on civil servants in the unes. For educators research results showed that motivation and job satisfaction affect the performance of civil servants, but competence, discipline and remuneration does not affect the performance of civil servants. As for the civil faculty research results demonstrate competence, motivation and job satisfaction affect the performance of civil servants, but the discipline and remuneration does not affect the performance of civil servants. Variable remuneration in this study is used to endorse the study authors where the results of studies showing the remuneration does not affect the performance of civil servants will be examined further in this study by using organizational commitment as moderating variables.

H4: *Remuneration influence on Managerial Performance*

2.5 Organizational commitment moderates the influence of good governance, the Government Internal Control System, Budgeting and Remuneration Participation on Managerial Performance

In the public sector organizations implement employee commitment on the implementation of the work program that has been determined. Based on the theory of goal setting, employees are committed to the organization will be more concerned with the interests of the organization rather than personal interests. Goal-setting process should be understood to be effective where employees are more likely to have a purpose if you feel as part of the purpose of creation. The process of

setting the goal of creating positive conditions when the values of the organization support the development of its employees and their chance to put forward thinking organization (Robbins, 2008: 239). Strong organizational commitment is reflected in the strong commitment of the leadership of the organization and employees in achieving organizational goals as well as more concerned with the interests of the organization above personal interests and interest groups.

Organizational commitment indicates a power of a person to identify his involvement in a part of the organization (Mowday et al. In Vandenberg, 1992). Organizational commitment is built on trust workers on the values of the organization, the willingness of workers to help realize the goals of the organization and loyalty to remain a member of the organization. Therefore, organizational commitment will create a sense of belonging (sense of belonging) to the workers of the organization. If workers feel his soul be bound by organizational values are there then he will feel happy in their work, so it has a responsibility and awareness in running the organization and are motivated to report all activities to implement voluntary public accountability, including financial accountability and performance can be increased.

Research on organizational commitment both as independent variables as well as the moderating variable is done by Ilyas (2009); Tunti and Douk (2008). Results of both studies showed that there is a positive and significant impact on Managerial Performance. It was also confirmed by Keller (1997) in Darma (2004) which states that a high organizational commitment significantly influence performance. Sardjito and Muntaher (2007) concluded that there is significant influence between the variables of organizational commitment in moderating the budgeting participation with the performance of local government officials.

Sumarno (2005) examined the effect of organizational commitment and leadership style on the relationship between budgetary participation and managerial performance. The results

showed the effect of organizational commitment on the relationship managerial performance and participation is positive and significant budget. Sardjito and Muntaher (2007) concluded that there is significant influence between the variables of organizational commitment in moderating the budgeting participation with the performance of local government officials.

Ahmad (2015) conducted research on the influence of participative budgeting on managerial performance: test the role of organizational commitment, locus of control, job relevant information and remuneration. The results of this study indicate that the participatory budget has positive influence on managerial performance, but not statistically significant, organizational commitment mediates the influence of participative budgeting on managerial performance.

H5: *Organizational commitment moderates the influence of good governance on Managerial Performance*

H6: *Organizational commitment moderates the influence of Government Internal Control System on Managerial Performance*

H7: *Organizational commitment moderates the influence of Budgetary Participation on Managerial Performance*

H8: *Organizational commitment moderates the influence of Remuneration on Managerial Performance*

3. METHODS

This research is a quantitative associative. The data used are primary data Data collection using a questionnaire containing a list of structured questions directed to respondents .. The study was conducted on 8 Technical Implementation Unit (UPT) in the Environment Directorate-General of Education and Early Childhood Education. Basic research is the choice of location is based on the consideration that:

1. An Agenda for Reforms Kemdikbud form of structuring the management of which is aimed at establishing good governance;
2. Planning and budgeting at Directorate General of Early Childhood Education and Community Education Ministry of Education and Culture and 8 Technical Implementation Unit prepared with a bottom up and top down with the involvement of all the Task Force and all the devices. Top down approach implies that this plan also consider the availability of the budget in accordance with the budget estimates. In terms of implementation, bottom-up approach is made to obtain a picture of the funding needs in order to create ideal conditions;
3. Each Technical Implementation Unit at Directorate General of Early Childhood Education and Community Education Ministry of Education and Culture has established the Internal Audit Unit (SPI);
4. All Technical Implementation Unit at Directorate General of Early Childhood Education and Community Education Ministry of Education and Culture have received performance benefits (remuneration) in accordance with the class positions.

The sampling technique in this study using nonprobability sample selection sampling by purposive sampling, the sample selection techniques with particular consideration (Sugiyono, 2013: 85). The criteria in the selection of samples in this study are:

1. The structural Officials on the Technical Implementation Unit at Directorate General of Early Childhood Education and Community Education that have shaped SPI and SPIP;
2. All structural officer (Echelon II, III and IV) is the organizer of managerial functions in good working unit level managerial functions upper, middle and lower. Echelon II in PP-PAUD and Dikmas and echelon III officials at BP-PAUD and Dikmas the decision makers and others responsible for the activities, programs and budgets at the working unit. While the echelon III

officials in PP-PAUD and Dikmas and echelon IV in PPAUD and Dikmas and echelon IV BP-PAUD and Dikmas are the parties involved in decision-making, technical controller implementation of programs and activities.

Based on the criteria of the sample in this study amounted to 46 people :

Table 1
Structural Position in 8 Technical Implementation Unit at Directorate General of Early Childhood Education and Community Education

No	Structural Officer	Number of Responden
1	Eselon II	2
2	Eselon III	10
3	Eselon IV	34
	Amount	**46**

The research variables in this study can be classified into:

1. Exogenous variables are variables that are not influenced by other variables in the model. Exogenous variables in this study are Good Governance (GG) and Government Internal Control System (SPIP). Budgetary Participation (PPA) and Remuneration (R).
2. Endogenous variables are variables that are influenced by other variables in the model. Endogenous variable in this research is Managerial Performance (KM).
3. Moderating variables are variables that can strengthen or weaken the influence of exogenous variables on endogenous variables. The moderating variable in this research is Organizational Commitment (KO).

This study uses a technical analysis of SEM (Structural Equation Modeling) approach partial least squares (PLS). Stages analysis using PLS-SEM setidalmya hams through five (5) stages wherein each stage of the process will affect the next stage (Ghozali and Latan, 2015: 47), namely:

1. Conceptualization models. At this stage, researchers must develop and construct measurement. At this stage, steps are designing models struktrual (inner model) and a measurement model (outer model).

2. Determine the method of analysis of algorithms There are three schemes provided that factorial, and the path or structural controid weighting. PLS algorithm scheme suggested by Wold is the path or structural weighting.
3. Determine the resampling method. Generally there are two (2) resampling methods used by researchers in the field of SEM are bootstrapping and jacidefijing to determine the value of t. This study uses bootstrapping method is more often used in the model equations stmktural to perform resampling. Bootstrapping method using all the original samples to perform resampling.
4. Draw a path diagram. Path diagram in this study can be described as follows:

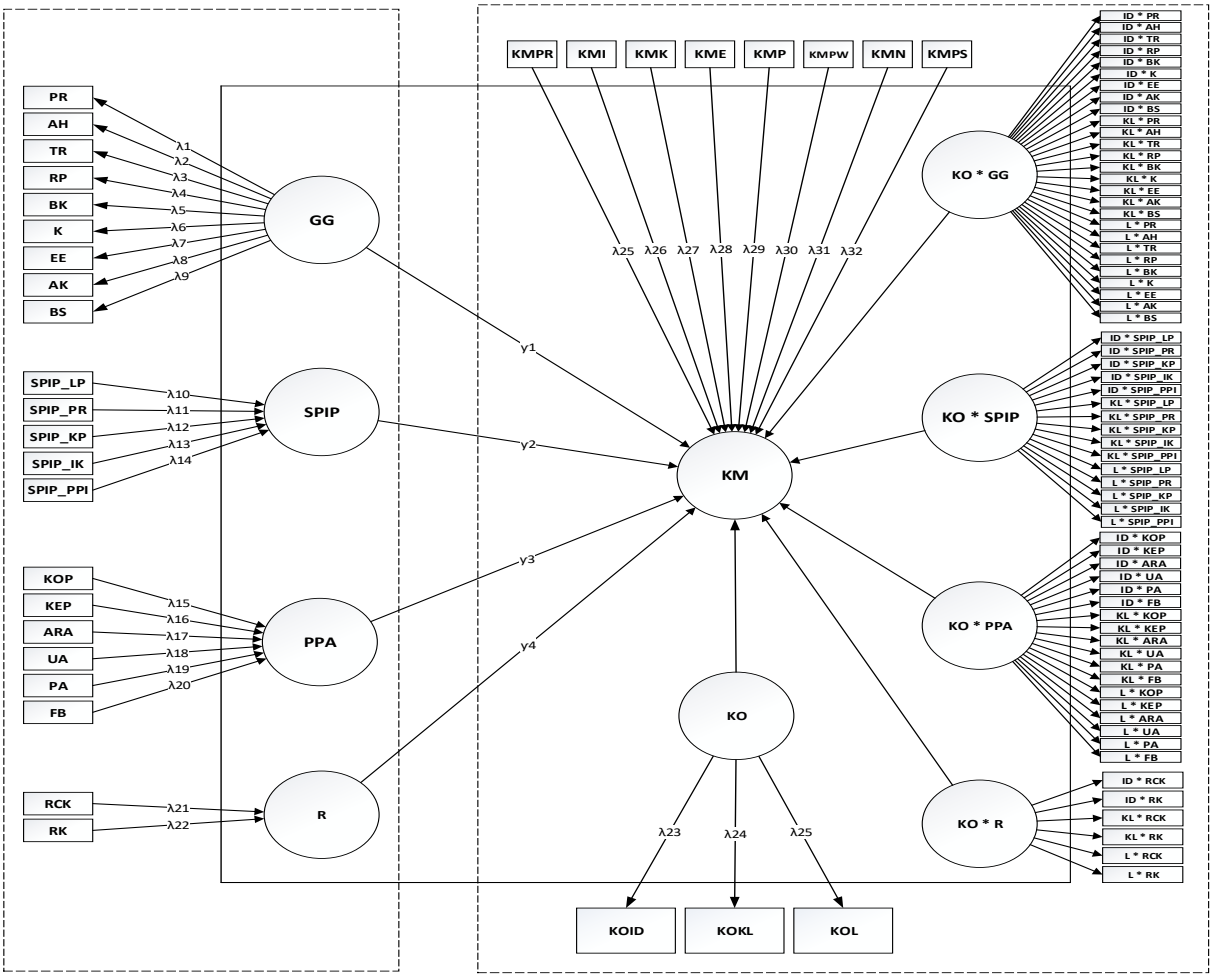


Figure 2 Structural Model and Measurement

Based on the research model made, The equation for inner model can be written as follows:

$$KM = \gamma_1 GG + \gamma_2 SPIP + \gamma_3 PPA + \gamma_4 R + \gamma_5 KO$$

5. Evaluation Model

a. Evaluation of the measurement model or models outer performed to assess the validity and reliability of the model. Outer models with reflexive indicators evaluated through convergent and discriminant validity of indicators and composite forming latent constructs realibility and combach alpha to block the indicator (Chin, 1998, in Ghozali and Latan, 2014 (2014; 73)

b. inner structural model evaluation models aim to predict the relationship between latent variables. Inner models evaluated by looking at the magnitude of the percentage of variance explained by looking at the value of R-Square for endogenous latent constructs.

4. RESULTS

4.1 Outer model evaluation

Measurement model with a reflexive indicators evaluated through convergent validity and discriminant validity of the indicators forming latent constructs, and composite reliability and Cronbach alpha for the block indicator (Ghozali and southern, 2015: 87). Reflexive measurement model evaluation results of this study as follows:

Tabel 2. *Overview Algoritma* (tahap 2)

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
GG	0.5	0.8		0.6	0.5	
GG * KO	0.6	0.9		0.9	0.6	
KM			0.7		0.3	-0.4
KO	0.6	0.8		0.7	0.6	
PPA					0.4	
PPA * KO	0.6	1.0		1.0	0.6	
R					0.8	
R * KO	0.7	0.9		0.9	0.7	
SPIP					0.5	
SPIP * KO	0.7	1.0		1.0	0.7	

Sumber : PLS 2017

Table 2 above shows that reflective construct has met the test of convergent validity, a value AVE and Communality above 0.5. Table 4 shows that all constructs with reflective indicators generate loading factor values greater than 0.5, which means that all indicators are valid construct.

Tabel 3 . ***Outer Loadings***

	GG	KM	KO	PPA	R	SPIP
ARA				0.366891		
BK	0.764819					
FB				0.429221		
KEP				0.647895		
KME		0.671025				
KMI		0.534392				
KMK		0.701276				
KMN		0.222827				
KMP		0.607168				
KMPR		0.781525				
KMPS		0.428093				
KMPW		0.551948				
KOID			0.810542			
KOK			0.776373			
KOKL			0.722969			
KOP				0.740966		
PA				0.944953		
PR	0.508132					
RCK					0.902761	
RK					0.883416	
RP	0.719833					
SPIP_IK						0.940262
SPIP_KP						0.545738
SPIP_LP						0.814172
SPIP_PPI						0.643853
SPIP_PR						0.664014
TR	0.697927					
UA				0.274543		

Sumber : PLS 2017

Test validity can also be seen from the test discriminant validity. To test the discriminant validity can be seen in the table below cross loading.

Tabel 4. ***Cross Loading***

	GG	KM	KO	PPA	R	SPIP
ARA	0.013749	0.252412	0.423822	**0.36689**	0.014986	0.016439
BK	**0.76482**	0.327123	0.441141	0.389718	0.479467	0.421164
FB	-0.02674	0.295295	0.213189	**0.42922**	0.17707	0.082689
KEP	0.37853	0.44574	0.348666	**0.6479**	0.177828	0.335262
KME	0.271312	**0.67103**	0.413923	0.428589	0.479177	0.459517
KMI	0.062269	**0.53439**	0.197175	0.398755	0.336085	0.264183
KMK	0.19169	**0.70128**	0.41954	0.482111	0.410885	0.553342
KMN	0.217472	**0.22283**	0.111474	0.23733	-0.22253	0.247133
KMP	0.260753	**0.60717**	0.490281	0.305155	0.463502	0.244117
KMPR	0.323213	**0.78153**	0.442329	0.582726	0.521852	0.321745
KMPS	0.291219	**0.42809**	0.472068	0.201453	0.286297	0.339846
KMPW	0.088992	**0.55195**	0.543843	0.388486	0.223561	0.138806
KOID	0.303258	0.519241	**0.81054**	0.365921	0.397266	0.418001
KOK	0.401049	0.499181	**0.77637**	0.417426	0.470777	0.27718
KOKL	0.292942	0.422895	**0.72297**	0.180192	0.222299	0.330159
KOP	0.258634	0.509769	0.227433	**0.74097**	0.175882	0.278774
PA	0.417451	0.650109	0.390936	**0.94495**	0.320303	0.440677
PR	**0.50813**	0.298264	0.090623	0.154258	0.179696	0.323904
RCK	0.19924	0.487758	0.410782	0.312455	**0.90276**	0.40701
RK	0.33572	0.477304	0.449424	0.183097	**0.88342**	0.298306
RP	**0.71983**	0.245669	0.390337	0.1994	0.184609	0.441756
SPIP_IK	0.546856	0.537088	0.477874	0.360621	0.410376	**0.94026**
SPIP_KP	0.603474	0.31173	0.360009	0.23612	0.483899	**0.54574**
SPIP_LP	0.654805	0.465062	0.294517	0.622144	0.374806	**0.81417**
SPIP_PPI	0.57299	0.367775	0.292829	0.305474	0.308378	**0.64385**
SPIP_PR	0.517219	0.379292	0.381985	0.441393	0.292433	**0.66401**
TR	**0.69793**	0.285748	0.241585	0.432896	-0.08899	0.509462
UA	0.177094	0.188879	0.17639	**0.27454**	0.248226	0.048469
Sumber : PLS 2017						

Based on Table 4 above it can be concluded that each of the indicators that exist in a latent variables have differences with indicators in other variables as indicated by a score of loading its higher konstruknya itself so that it can be concluded that the model is valid because it has met the discriminant validity.

In addition to the validity of the test, the measurement model was also performed to test the reliability of a construct. Table 2 above shows that the value of ST produced by the constructs with reflective indicators were above 0.50 that meet the requirements of reliability. The value of cronbachs alpha generated construct consists of 2 that is: under 0.7 and above 0.7. The value of alpha cronbachs under 0.7 can be concluded that the indicator of the construct is not reliable while the value of cronbachs alpha above 0.7 can be concluded that it is reliable indicator constructs. However, the value Cronbachs alpha generated by the PLS bit underestimate so it is advisable to use a composite reliability or Dillon-Goldstein's (Ghozali and southern, 2015: 102). Construct composite reliability values produced very good construct that is above 0.70 so it can be concluded that the construct is a reliable indicator or meet the reliability test.

Measurement model with formative indicators and evaluation through its substantive content by comparing the magnitude of relative weight and the significance of the construct indicators (Ghozali and southern, 2015: 87). Results of evaluation of formative measurement model through bootstrapping procedure of this study are:

Tabel 5. *Outer Weights* (Mean, STDEV, T-Values)

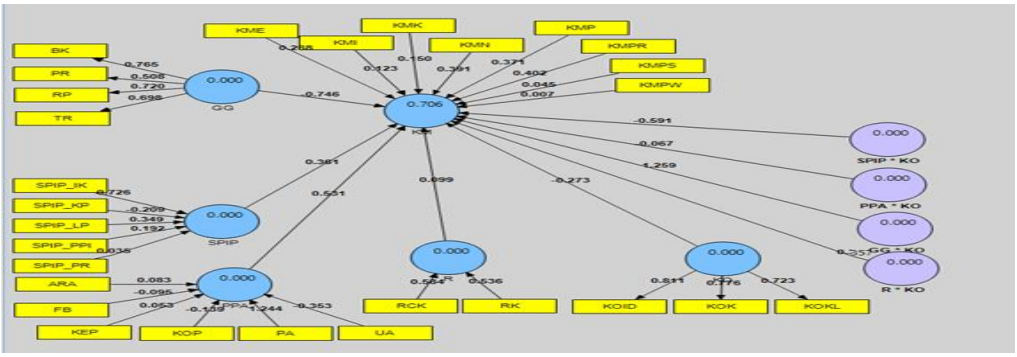
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
ARA -> PPA	0.082706	0.108037	0.148506	0.148506	0.556923
ARA*KOID <- PPA * KO	0.056865	0.059581	0.015187	0.015187	3.744323
ARA*KOK <- PPA * KO	0.058082	0.059936	0.014157	0.014157	4.10257
ARA*KOKL <- PPA * KO	0.059471	0.060748	0.017956	0.017956	3.312041
BK <- GG	0.420456	0.434343	0.071838	0.071838	5.852813
BK*KOID <- GG * KO	0.116371	0.118903	0.018599	0.018599	6.25669
BK*KOK <- GG * KO	0.109314	0.110938	0.015761	0.015761	6.935911
BK*KOKL <- GG * KO	0.106794	0.106611	0.017068	0.017068	6.256934
FB -> PPA	-0.0955	-0.10359	0.179076	0.179076	0.53328
FB*KOID <- PPA * KO	0.058217	0.05642	0.015362	0.015362	3.789561
FB*KOK <- PPA * KO	0.058342	0.055224	0.020594	0.020594	2.832985
FB*KOKL <- PPA * KO	0.063828	0.060471	0.015475	0.015475	4.124504
KEP -> PPA	0.053441	0.073807	0.191416	0.191416	0.27919
KEP*KOID <- PPA * KO	0.077373	0.080019	0.024948	0.024948	3.101388
KEP*KOK <- PPA * KO	0.073612	0.075785	0.024785	0.024785	2.97003
KEP*KOKL <- PPA * KO	0.074406	0.076975	0.034756	0.034756	2.140806
KME -> KM	0.267933	0.187042	0.142893	0.142893	1.875063
KMI -> KM	0.123412	0.124543	0.099938	0.099938	1.234889
KMK -> KM	0.149524	0.15746	0.138144	0.138144	1.08238
KMN -> KM	0.391012	0.293264	0.161293	0.161293	2.424231
KMP -> KM	0.370702	0.391202	0.148843	0.148843	2.49056
KMPR -> KM	0.401786	0.339136	0.23013	0.23013	1.745911
KMPS -> KM	0.045306	0.094532	0.105885	0.105885	0.427876
KMPW -> KM	0.006875	0.038989	0.160345	0.160345	0.042878
KOID <- KO	0.466039	0.467881	0.07972	0.07972	5.845939
KOK <- KO	0.448035	0.445569	0.064677	0.064677	6.92724
KOKL <- KO	0.379565	0.366667	0.073365	0.073365	5.173638
KOP -> PPA	-0.13876	-0.25116	0.378448	0.378448	0.366654
KOP*KOID <- PPA * KO	0.08376	0.08019	0.02053	0.02053	4.079908
KOP*KOK <- PPA * KO	0.082197	0.077156	0.025512	0.025512	3.221897
KOP*KOKL <- PPA * KO	0.086277	0.080675	0.022886	0.022886	3.769895
PA -> PPA	1.244116	1.233315	0.231779	0.231779	5.367689
PA*KOID <- PPA * KO	0.095188	0.095061	0.014461	0.014461	6.582317
PA*KOK <- PPA * KO	0.090912	0.089469	0.014969	0.014969	6.073179
PA*KOKL <- PPA * KO	0.096644	0.094947	0.014859	0.014859	6.503969
PR <- GG	0.383363	0.366917	0.094053	0.094053	4.076017
PR*KOID <- GG * KO	0.116377	0.115597	0.019306	0.019306	6.027891
PR*KOK <- GG * KO	0.122681	0.121184	0.019142	0.019142	6.409023
PR*KOKL <- GG * KO	0.108299	0.10516	0.0169	0.0169	6.408287
RCK -> R	0.583538	0.463889	0.302174	0.302174	1.931134
RCK*KOID <- R * KO	0.202503	0.198448	0.032594	0.032594	6.212949
RCK*KOK <- R * KO	0.198051	0.19317	0.031093	0.031093	6.369612
RCK*KOKL <- R * KO	0.200108	0.191972	0.029415	0.029415	6.802884
RK -> R	0.535653	0.608984	0.240459	0.240459	2.227623
RK*KOID <- R * KO	0.198606	0.202609	0.029655	0.029655	6.697092
RK*KOK <- R * KO	0.187515	0.190692	0.027741	0.027741	6.759429
RK*KOKL <- R * KO	0.179009	0.179324	0.032773	0.032773	5.46203
RP <- GG	0.315762	0.321899	0.080824	0.080824	3.906764
RP*KOID <- GG * KO	0.107415	0.108646	0.015659	0.015659	6.859507
RP*KOK <- GG * KO	0.100819	0.101355	0.01571	0.01571	6.417356
RP*KOKL <- GG * KO	0.091041	0.089686	0.018413	0.018413	4.944472
SPIP_IK -> SPIP	0.726288	0.676883	0.203983	0.203983	3.560528
SPIP_IK*KOID <- SPIP * KO	0.090232	0.088875	0.01231	0.01231	7.330157
SPIP_IK*KOK <- SPIP * KO	0.09151	0.090044	0.011943	0.011943	7.662068
SPIP_IK*KOKL <- SPIP * KO	0.080005	0.077262	0.01292	0.01292	6.192285
SPIP_KP -> SPIP	-0.20876	-0.11683	0.234704	0.234704	0.889468
SPIP_KP*KOID <- SPIP * KO	0.074293	0.076277	0.011389	0.011389	6.523259
SPIP_KP*KOK <- SPIP * KO	0.072791	0.074252	0.011053	0.011053	6.585839
SPIP_KP*KOKL <- SPIP * KO	0.07028	0.070297	0.012916	0.012916	5.441493
SPIP_LP -> SPIP	0.348996	0.283849	0.258812	0.258812	1.348454
SPIP_LP*KOID <- SPIP * KO	0.085021	0.084045	0.014497	0.014497	5.864566
SPIP_LP*KOK <- SPIP * KO	0.089808	0.088253	0.014057	0.014057	6.38888
SPIP_LP*KOKL <- SPIP * KO	0.081707	0.079059	0.012418	0.012418	6.579892
SPIP_PPI -> SPIP	0.192027	0.200955	0.119731	0.119731	1.603822
SPIP_PPI*KOID <- SPIP * KO	0.078703	0.079315	0.011581	0.011581	6.795719
SPIP_PPI*KOK <- SPIP * KO	0.079941	0.08019	0.01107	0.01107	7.221647
SPIP_PPI*KOKL <- SPIP * KO	0.074698	0.073504	0.011743	0.011743	6.360916
SPIP_PR -> SPIP	0.035013	0.02847	0.179657	0.179657	0.194886
SPIP_PR*KOID <- SPIP * KO	0.073866	0.073842	0.011677	0.011677	6.32582
SPIP_PR*KOK <- SPIP * KO	0.080711	0.080189	0.011215	0.011215	7.196955
SPIP_PR*KOKL <- SPIP * KO	0.075246	0.073235	0.010814	0.010814	6.957907
TR <- GG	0.367277	0.332793	0.101691	0.101691	3.61169
TR*KOID <- GG * KO	0.108057	0.105975	0.018753	0.018753	5.762251
TR*KOK <- GG * KO	0.105906	0.102287	0.017171	0.017171	6.167875
TR*KOKL <- GG * KO	0.111117	0.10579	0.018152	0.018152	6.121604
UA -> PPA	-0.35257	-0.33688	0.14416	0.14416	2.44565
UA*KOID <- PPA * KO	0.044539	0.044213	0.018731	0.018731	2.377876
UA*KOK <- PPA * KO	0.043724	0.042251	0.022422	0.022422	1.950023
UA*KOKL <- PPA * KO	0.054184	0.052442	0.019027	0.019027	2.847712

Sumber : PLS 2017

4.2 Structural Evaluation (Inner) Model

Evaluation begins by looking at the structural model R-square for each endogenous latent variables as the predictive power. Based on Figure.2 shows that the model gives the R-square value of 0.7 for the effect Good Governance, Government Internal Control System, Budgetary Participation and Remuneration to Managerial Performance moderated by Organizational Commitment.

Figure 2 : Structuralcmodel evaluation results



Goodness of Fit (GoF) Index is used to evaluate the measurement model and the structural model, in addition to providing a simple measurement for the whole of the model predictions. Based on the value of communality and R2 in Table 2 above, resulting GoF index of 0.5, which means that the model in this study fall into the category of large.

Tabel 6 . Total Effect (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
GG -> KM	-0.74604	-0.58347	0.431203	0.431203	1.730133
GG * KO -> KM	1.258902	0.90363	0.724211	0.724211	1.738308
KO -> KM	-0.27343	-0.04271	0.40972	0.40972	0.667356
PPA -> KM	0.530799	0.49848	0.092173	0.092173	5.758743
PPA * KO -> KM	-0.06691	-0.05777	0.086678	0.086678	0.771955
R -> KM	0.098786	0.200506	0.429428	0.429428	0.230042
R * KO -> KM	0.356641	0.196259	0.666276	0.666276	0.535275
SPIP -> KM	0.360685	0.329664	0.132924	0.132924	2.713457
SPIP * KO -> KM	-0.59149	-0.46258	0.26972	0.26972	2.192992
Sumber : PLS 2017					

Based on the analysis of data from 8 hypothesis are accepted hypothesis 5 and 3 hypotheses were rejected. Table 8 summarizes the results of hypothesis testing that has been done.

Table 7. Tests Result Summary

No.	Hipotesis	Pernyataan Hipotesis	Nilai t hitung	Simpulan
1.	H_1	GG -> KM	1.730133	Diterima
2.	H_2	SPIP -> KM	2.713457	Diterima
3.	H_3	PPA -> KM	5.758743	Diterima
4.	H_4	R -> KM	0.230042	Ditolak
5.	H_5	GG * KO -> KM	1.738308	Diterima
6	H_6	SPIP * KO -> KM	2.192992	Diterima
7	H_7	PPA * KO -> KM	0.771955	Ditolak
8	H_8	R * KO -> KM	0.535275	Ditolak

The above table shows that from the tests conducted in this study, the first hypothesis (H1), the second hypothesis (H2), the third hypothesis (H3), the fifth hypothesis (H5) and the sixth hypothesis (H7) ie Good Governance (GG) Government Internal Control System (SPIP) and Budgetary Participation (PPA) have a significant positive effect on Managerial Performance (KM) and Organizational Commitment moderate the relationship between Good Governance (GG), Government Internal Control System (SPIP) with Managerial Performance received at level of error 10%. While the other three hypotheses (H4,, H7 and H8) are rejected at the level of error of 10%.

Good Governance effect to Managerial Performance

Based on the results of hypothesis testing, obtained evidence that Good Governance (GG) variable has an effect on managerial performance variable (KM). The results of this study support the one-hypothesis (H1) that Good Governance has an effect on managerial performance. This means that the implementation of good governance can affect managerial performance. The results of this study are in line with the results of research conducted by Mulyawan (2009); Amelia, et al (2012); And Susanti (2014).

Government Internal Control System influence on managerial performance

Based on the results of hypothesis testing, obtained evidence that the Government Internal Control System (SPIP) variables affect the variable of Managerial Performance (KM). The results support the second hypothesis (H2) that the Government Internal Control System (SPIP) has an effect on managerial performance. This means that the implementation of government internal control system can affect managerial performance. The results of this study are in accordance with the results of research conducted by Putri (2013); Rina (2012), Sari (2011), Darma (2004), Desmiyawati and Azlina (2012) and Labni (2015).

Participation Budgetary effect on Managerial Performance

Based on the results of hypothesis testing, obtained evidence that the variable Participation Budget Arrangement (PPA) effect on Managerial Performance variables (KM). The results of this study support the third hypothesis (H3) that Participation Budget Arrangement (PPA) effect on managerial performance (KM). This means that budgetary participation can affect managerial performance. The results of this study are in line with the results of research conducted by Kenis (1979), Sumarno (2005), Sardjito and Muntaher (2007), Soetrisno (2010), Fibrianti and Riharjo (2013), Kewo (2014), Baiq (2015) and Denny (2015).

Remuneration influence on Managerial Performance

Based on the results of hypothesis testing, obtained evidence that variable Remuneration (R) does not affect on Managerial Performance (KM). The results of this study contradict the fourth hypothesis (H4) that Remuneration (R) has an effect on managerial performance (KM). This means that remuneration can not affect managerial performance. The results of this study are in line with the results of research conducted by Arumawan and Sutikno (2015) but contrary to the results of research Palagia et al (2012). This is possible because in this study only use 2 indicators based on Permendikbud Number 14 of 2016 that is work achievement and attendance whereas previous research use 4 indicator.

Organizational commitment moderates the influence of good governance on Managerial Performance

Based on the results of hypothesis testing, obtained evidence that Organizational Commit (KO) variable can moderate effect Good Governance (GG) to Managerial Performance (KM). The results of this study support the fifth hypothesis (H5) that Organizational Commitment (KO) can moderate influence of Good Governance (GG) on Managerial Performance (KM). It is shown from the results of data processing where t arithmetic has increased from 1,730 to 1,738 after moderated by organizational commitment.

Organizational commitment moderates the influence of Government Internal Control System on Managerial Performance

Based on the result of hypothesis testing, it is found that Organizational Commitment (KO) variable can moderate influence between Government Internal Control System (SPIP) and Managerial Performance (KM). The results in Table 7 show that the indices of t count 2.192> 1.65 which means that organizational

commitment moderate the influence of SPIP on Managerial Performance so as to support the sixth hypothesis (H6). The results of this study differ from the results of research conducted by Darma (2004) and Desmiyawati and Azlina (2012).

Organizational commitment moderates the influence of Budgetary Participation on Managerial Performance

Based on the result of hypothesis testing, it is found that Organizational Commitment (KO) variable can not moderate the influence of Budgetary Participation (PPA) with Managerial Performance (KM). The results of this study do not support the seventh hypothesis (H7) that Organizational Commitment (KO) can moderate the influence of Budgetary Participation (PPA) on Managerial Performance (KM). The results of this study differ from the results of research that has been done by Sardjito and Muntaher (2007) where the results of his research concluded that there is a significant influence between organizational commitment variable in moderating the participation of budget preparation with the performance of local government apparatus. The results of this study through the third hypothesis testing (H3) indicates that organizational commitment is not able to moderate the influence of budgetary participation on managerial performance where the value t arithmetic influence of budgeting participation on managerial performance of 5.758743 but after moderated by organizational commitment show lower t count only of 0.771955

Organizational commitment moderates the influence of Remuneration on Managerial Performance

Based on the result of hypothesis testing, there is evidence that Organizational Commit (KO) variable does not moderate the relationship between Remuneration (R) and Managerial Performance (KM). The results contradict the eighth hypothesis (H8) that Organizational Commitment (KO) can moderate the relationship between Remuneration (R) and Managerial Performance (KM).

5. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

Based on result of hypothesis test which have been done to get conclusion that:

1. The influence factors on managerial performance are good governance, government internal control system (SPIP) and budgeting participation.

2. Organizational commitment can only moderate the influence of good governance and the government's internal control system on managerial performance.
3. Remuneration is not a factor influence on managerial performance it is in accordance with the phenomenon that occurs that bureaucratic reforms are more viscous with meaning remuneration rather than an increase in organizational performance. If the phenomenon becomes a legitimacy for government administrators or government bureaucracy will be contra productive, when not offset by making significant changes to the organization so that the remuneration does not significantly affect individual performance and managerial performance.
4. Organizational commitment can not moderate the effect of remuneration on managerial performance.

This study has limitations that may be considered for future researchers in order to get better results, namely:

1. Number of small sample so that the results can be generalized. For their next study is expected to increase the number of samples that the results obtained are more representative.
2. In this study only one moderation variable (organizational commitment) is still another moderation variabel that can strengthen or weaken the relationship between budgetary participation and remuneration of managerial performance.
3. Measurement of remuneration only use 2 indicator that is work achievement and attendance so that possible result of research do not describe significant result

Based on the results of existing research then suggestions for further research is :

1. Future research may consider use Other moderation variables;
2. The use of more samples and larger research sites.

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