

## Managerial Performance Determinants

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### Abstract

*The professionalism of the principal has not reached the target with mastery of the principal's competence of 47.1% and this is an important concern for school supervisors. Therefore, this research is important to do. This study aims to examine and analyze total quality management, internal control, organizational commitment, and budget participation on the managerial performance of Vocational High Schools (SMK) in DKI Jakarta. The sample in this study consisted of principals, vice of principals and head of administratives of Vocational High Schools. The number of samples that meet the prerequisites is 99 respondents. The analytical tool used is SEM PLS with SmartPLS 3.0 as a statistical test tool. The results of this study indicate that total quality management affects managerial performance, internal control system affects managerial performance, organizational commitment affects managerial performance, budget participation affects managerial performance. Together, total quality management, internal control, organizational commitment, and budget participation affect managerial performance. This research was conducted during the covid pandemic, so it was limited to meeting managerial parties.*

### Keywords

total quality management; internal control; organizational commitment; budget participation; managerial performance



## I. Introduction

Principal professionalism can be achieved if it meets the requirements and has competence (Munazar, 2018). However, the results of the principal competency test conducted by the Director General of PMPTK (Directorate General of Quality Improvement of Educators and Education Personnel) of the Ministry of Education and Culture found that around 70% of the 250,000 school principals in Indonesia were incompetent, and surprisingly it was revealed that the mastery of managerial competencies had only reached 47.1% (Yetri, 2015). The principal's leadership is the source of the success of educational institutions, the principal's achievements are achieved to improve teacher performance, supervision, best practice (Putri, et al. 2020). Other awards received by the principal were the environmental adiwiyata award (Fitriani, 2019) and the inspirational principal category award (Harusilo, 2019).

Performance assessment of educational units can be seen from school accreditation because it can affect the quality system of education in schools (Azizah and Witri, 2021). Regarding the quality of education within the scope of the school, there is an assessment that meets the requirements for accreditation assessment in the school education unit, there is an assessment category. The quality of education can be seen from the accreditation classification of A (very good), B (Good), C (Enough), BT (Not yet Accredited). Here is the 2018 SMK accreditation presentation:

**Table 1.** Accreditation Presentation of SMK in 2018

Accreditation	Percentage
A	21,89%
B	27,53%
C	9,28%
BT	41,30%

Source: Kemendikbud.go.id

In the results of national scale acquisitions in the territory of Indonesia, there is a percentage of achieving quality in schools, especially in the scope of Vocational High Schools (SMK) in the 2018 period, revealing that there are 21.89% achieving accreditation A while those achieving accreditation B are in the range of 27, 53%. Then those who obtained the achievement of C accreditation were 9.28% and those who had not been accredited were 41.30% spread across Indonesia. The quality of education has been the subject of serious discussion in recent times (Alifah, 2021). According to Mamun, et al. (2017) the quality of education that focuses on the quantity aspect is not accompanied by the quality aspect of graduates. Citing data from the Central Statistics Agency (BPS), the largest unemployment rate is the graduate of Vocational High Schools (SMK). The source of the cause is the realization is still low at the level of competence carried out by the principal on the concept of managerial performance.

Managerial performance is very important in order to reach the expectations of the goals, targets and missions in order to achieve the organization's vision (Yuliusman and Putra, 2020). Managerial performance is carried out to evaluate the work of a manager in carrying out his work. Optimal manager hard work produces good managerial performance (Supratinigrum and Lukas, 2021; Deliani, et al. 2021). Managerial performance in schools aims to produce quality human resources for principals, teachers and administrative services in schools so that they are actualized into action or behavior, so that their functions as managers can be carried out effectively (Ernawati, 2020). Then the principal must have performance competence.

Managerial performance according to the research of Themba and Amin (2021) is influenced by *total quality management*. The implementation of a large *total quality management* in institutions will improve managerial performance. Managerial skills at the Vocational High School (SMK) level will increase Deputy Principals in every aspect and Heads of Administration have positive actions to support total quality management methods. Similar research with the results of research that can prove that total quality management has an effect on managerial performance was also carried out by Azmi (2015), Mardiyati and Prabowo (2014), Ridwan and Sandy (2019), Kurniawan et al. (2018), Marpaung et al. (2022), *total quality management* has an effect on managerial performance. In contrast to the results of Audina's research (2018), it states that total quality management has no effect on managerial performance. Based on the description of the background, the researcher Influences *Total Quality Management*, Internal Control, Organizational Commitment, and Budget Participation on Managerial Performance (Empirical Study of Vocational High Schools in West Jakarta City).

## II. Review of Literature

### 2.1 Goal Setting Theory

The grand theory of this research is the goal setting theory proposed by Locke (1968). Goal setting theory is a form of motivation theory that emphasizes the value of the bond between the goals that were inaugurated and the performance obtained (Gestariana and Bastian, 2018; Putra and Indriyani, 2020). The basic concept is that someone who is able to understand the goals expected by the organization, then that understanding will affect his work behavior (Sadad et al. 2016; Gestariana and Bastian, 2018; Giusti et al, 2018; Purnamasari, 2019; Untari et al, 2021; Wintari and Gama, 2021).

Goal setting theory explains if a person's attitude is determined based on "cognitions" namely the values of the "intentions" element, namely the intended direction. So, these values are an aspect that can be assessed by a person as an effort to obtain abundance or welfare. While intentions (goals) are something to be achieved and describe the driving force or encouragement, they want to influence the real attitude and can aim at greater abilities (Hakim et al. 2016).

### 2.2 Managerial Performance

Performance as a cycle of a person's reaction to performance actions expected by the organization which includes work plans, strengthening and improvement steps, as well as from the side of a person who includes abilities, capacities and information (Putra and Indriyani, 2020). Managerial comes from the word manager which means the leader of an institution. Understanding managerial performance can be said to be the method of a manager or the skill level of a superior in carrying out managerial activities. Managerial performance is one indicator of increasing institutional usability (Senduk et al, 2017; Kewo, 2020). Managerial performance is a tool to determine whether the company's desired goals have been achieved (Audina et al, 2018). Managerial performance is the result of managers' efforts in carrying out institutional obligations and duties as well as institutional management responsibilities (Wicaksono, 2016; Pranata and Lukita, 2018).

### 2.3 Total Quality Management (TQM)

Total quality management originates from the term "management", which literally means "total" which means both overall and structured, and "quality" which means management. Complete quality control means integrated quality control or integrated quality control (Azmi, 2015). In addition, the International Organization for Standardization (ISO) explains that TQM is a quality-oriented institutional management approach with total human resources and a commitment to long-term success (Ridwan and Sandy, 2019). Total quality management (TQM) is a stage in the field of management where each activity aims to maximize customer satisfaction through continuous service quality to the methods, results and services of an organization that aims to improve performance (Sayidah and Maryuni, 2020; Pratama, 2020; Sulijaya and Bangun, 2015; Fahrurazi and Suryani, 2020; Kumala and Widyarti, 2020; Dewi, 2020; Audina et al. 2018; Ridwan and Sandy, 2019; Dewi and Primayana, 2019).

### 2.3 Internal Control

Internal control is control or control carried out by superiors that is not carried out by subordinates. The scope of this control covers a very wide range of performance, work processes, and employee discipline (Burhanudin et al, 2020). Internal control has a big meaning which includes arrangements through budgets, standard costs, periodic activity

accountability information, statistical analysis, employee guidance programs and control staff (Kewo and Afifah, 2017). The internal control system is the process of planning and implementing five elements, namely the control environment, assessing risk, reporting and monitoring activities and controls (Kartikawati 2016; Pebriyanti et al. 2020).

## **2.4 Organizational Commitment**

Organizational commitment is a form of individual action or attitude that proves compliance with activities and commitment to the body and wants to work as hard as possible to achieve institutional goals (Sayidah and Maryuni, 2020; Sulijaya and Bangun, 2015; Wicaksono, 2016; Aristiani and Neem, 2019; Ridwan and Sandy, 2019). Organizational commitment is an act of obedience from an employee to the institution where he works which is indicated by the desire to do the best for his organization and become his membership in the institution (Pratiwi and Kartika, 2019).

## **2.5 Budget Participation**

The budget has a role as a principle and a performance evaluation tool that can be observed based on the achievement of targets and the ability to apply calculations (Giusti, et al. 2018). Participation in budgeting is an approach that in the usual way can improve performance so as to increase the usability of the institution. The success of managerial performance can be observed from the income calculation goal (budgeting goal). The clarity of budget objectives can facilitate the categorization of the concept of agency activities and ensure the quality of institutional functions, so budgeting can be used as a benchmark for performance achievement (Firana, 2020).

# **III. Research Method**

The paradigm used in this study is to use a quantitative approach. This study uses data collection techniques with questionnaire techniques. The population in this study is all educational units at the vocational high school (SMK) both public and private in West Jakarta. The number of vocational schools in DKI Jakarta is 579 schools with details of 73 public and 506 privates (Ditpsmk.net). The sample is part of the number and character possessed by the population (Sugiono, 2019: 127). The sampling technique for this study used convenience sampling. Sampling in this study refers to Roscoe's opinion, namely if the research uses multivariate analysis (multiple relationships or regressions for example), adding up the sample at least ten times by adding the variables (Sugiyono, 2019: 144). The sample in this study consisted of principals, vice principals and administrative heads at Vocational High Schools. The number of samples in this study were 99 respondents.

# **IV. Result and Discussion**

## **4.1 Evaluation of the Measurement Model (Outer Model)**

### **a. Convergent Validity Test**

Based on the picture above, it shows that all indicators for the variables of total quality management, internal control, organizational commitment, budget participation have met the convergent validity test because the loading factor value > 0.50.

### **b. Discriminant Validity Test**

The convergent validity test for reflexive indicators is by looking at the Cross Loading value for each variable 0.70. Ghazali & Latan (2020, p. 76). However, according

to Chin (1998) in Ghozali (2012), a correlation can be said to meet convergent validity if it has a factor loading value of greater than 0.5. The results of processing using the SmartPLS software, the value of the outer model or the correlation between the construct and the variable initially did not meet convergent validity because there were still indicators that had a factor loading below 0.50 including indicators KM 9, KO10, KO11, KO9, PI7.

Modification of the model is done by issuing indicators that have a factor loading value below 0.50. Then the next step is re-estimation of the model. The results of data processing using SmartPLS software, namely the value of the outer model or the correlation between the construct and the variable has met convergent validity because all factor loading values are above 0.50. Then the next step is. re-estimation of the model.

### c. Discriminant Validity

Evaluation of discriminant validity is to compare the value of Average Variance Extracted (AVE) with the discriminant variable. The indicator is said to be valid if the AVE is above 0.5. The AVE value is used to measure the number of variances that can be captured by the construct compared to the variance caused by the error in measuring the AVE value for each variable that has met the requirements, namely above 0.5.

**Table 3.** Average Variance Extracted

Variable	Average Variance Extracted (AVE)	Critical Value	Model Evaluation
X1	0,512	>0,5	0,889
X2	0,510	>0,5	0,933
X3	0,524	>0,5	0,888
X4	0,568	>0,5	0,879
Y	0,566	>0,5	0,894

From table 3, it can be seen that several AVE values for each variable have met the requirements, namely above 0.5. The AVE value of 0.5 indicates a good measure of convergent validity. That is, the latent variable can explain the average of more than half the variance of the indicators.

### d. Reliability Test

The following is a reliability test through the PLS algorithm. Ghazali & Latan (2020) explained that cronbach alpha aims to test the consistency of answers from each answer in the questionnaire. The measure of variability is said to be good if the Cronbach alpha value must be > 0.7.

**Table 3.** Cronbach's Alpha

Variable	Cronbach's Alpha	Critical Value	Model Evaluation
TQM	0,881	>0,7	Reliable
PI	0,930	>0,7	Reliable
KO	0,868	>0,7	Reliable
PA	0,841	>0,7	Reliable
KM	0,885	>0,7	Reliable

Composite Reliability This value indicates internal consistency, namely a high composite reliability value indicates the consistency value of each indicator in measuring the construct. The results of the composite reliability test are obtained as follows:

**Table 4.** Composite Reliability

Variable	Composite Reliability	Critical Value	Model Evaluation
TQM	0,904	>7	Reliable
PI	0,939	>7	Reliable
KO	0,897	>7	Reliable
PA	0,884	>7	Reliable
KM	0,911	>7	Reliable

Based on the table above, it can be concluded that all constructs meet the reliable criteria. This is indicated by the composite reliability value above 0.7 as the recommended criteria.

## 4.2 Structural Model Evaluation (Inner Model)

### a. R-square Test

Testing of the structural model or inner model was conducted to see the relationship between the construct, significance value and R-square of the research model.

**Table 5.** R-Square

Variable	R Square	Information
KM	0,573	Moderate

The R-square value is 0.573 or 57.3%, it can be interpreted that the magnitude of the influence of the variables total quality management (TQM), internal control (PI), organizational commitment (KO), budget participation (PA) is moderately able to explain 54.1% of managerial performance variable (KM).

### b. Significant Test

The evaluation of the PLS-SEM structural model also looks at the significance value as a parameter that aims to determine the effect of exogenous variables on endogenous variables through bootstrapping with a value that is considered significant if the t-statistical value > t-table.

## 4.3 Structural Model Testing (Inner Model)

Hypothesis testing using t-test by comparing the values of t-table and t-statistics. If the t-statistic is greater than the t-table value (t-statistic > 1.96), then the hypothesis is accepted. If the t-statistic value is smaller than the t-table value (t-statistic <1.96), then the hypothesis is rejected. This study uses Preacher & Hayes (2008) rules to estimate the main effect.

### a. Hypothesis Testing

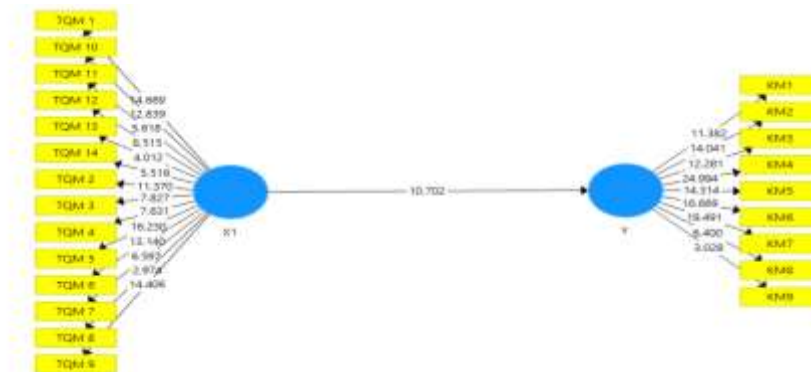
#### 1. Main Effect

**Table 6.** Main Effects Test Structural Model Results

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Decision
TQM -> KM	0,681	0,694	0,064	10,702	0,000	Supported
PI -> KM	0,605	0,628	0,064	9,452	0,000	Supported
KO -> KM	0,624	0,649	0,057	10,954	0,000	Supported
PA -> KM	0,632	0,645	0,056	11,290	0,000	Supported

1. Main effect test to examine the effect of total quality management on managerial performance

Researchers propose H1 is total quality management has an effect on managerial performance. The test results in table 7 and figure 2 show that the total quality management (TQM) on managerial performance (KM) has an original sample value of 0.681, the t-statistic value is  $10.702 > 1.96$ , and the significance is  $0.000 < 0.05$ . Thus, total quality management has a positive and significant effect on managerial performance. Thus, H1 is not supported, with the following results:



**Figure 1.** Results of Structural Model Testing for Total Quality Management Variables (Main Effects)

Increasing the total quality management in Vocational High Schools will improve managerial performance. Managerial performance at SMK level schools in West Jakarta City will be higher because the Principal, Deputy Principal in each field and the Head of Administration have a positive attitude to support total quality management techniques. TQM as a philosophy of continuous correction that can provide a complete and efficient tool for every educational institution to fulfill the desires, desires, and dreams of students now and in the future. This TQM application really supports educational institutions, especially in West Jakarta City Vocational Schools in managing changes and arranging educational program schedules to fulfill the dreams of their customers, in this case West Jakarta City Vocational Schools consistently make continuous quality improvements in document reports on the performance of Vocational Schools in West Jakarta. Marpaung et al. (2022) explains that total quality management affects managerial performance. This is because TQM can be improved by improving product quality, designing products and quoting decisions and solutions to problems, as well as deciding long-term commitments and partnerships in the task of fostering efficiently and carrying out product corrections continuously in order to have high competitiveness.

2. Main effect test to test the effect of internal control on managerial performance

Researchers propose H2 is that internal control has an effect on managerial performance. The test results in table 7 and figure 3 show that internal control (x2) on managerial performance (y) has an original sample value of 0.605, a t statistic value of  $9.452 > 1.96$  with a significance level of  $0.000 < 0.05$ . Thus, internal control has a positive and significant effect on managerial performance. Thus, **H2 is supported**.

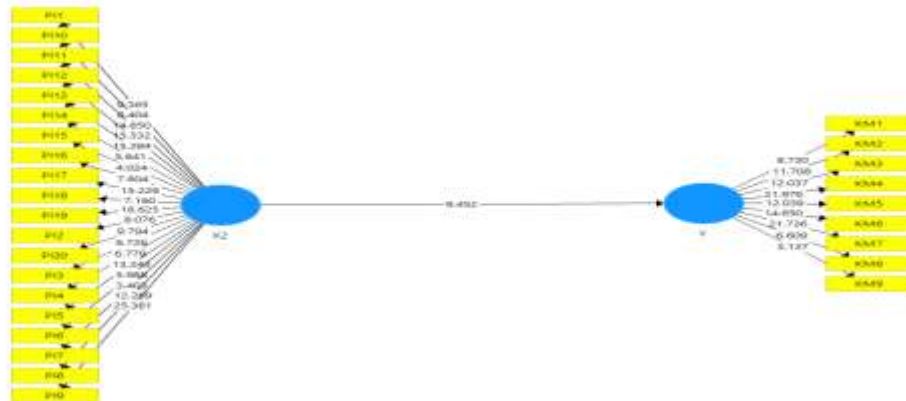


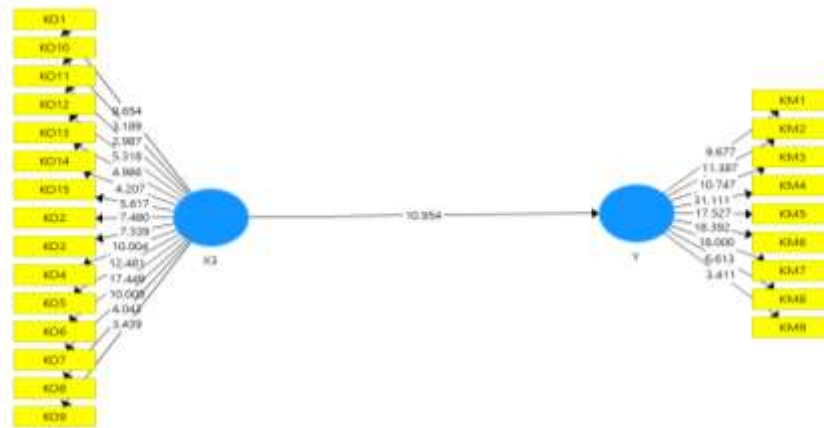
Figure 2. Results of Structural Model Testing for Internal Control variables (Main Effects)

Internal control at the Vocational High School (SMK) in the city of West Jakarta supports the maximum in increasing managerial performance, practicing the attitude provisions in the maximum way and leadership runs in a supportive way in the Vocational High School (SMK), not only that the leader assesses and reviews the organizational structure in an orderly manner, and make sure everything is in accordance with the jobdesk. With the creation of internal controls to all techniques of audit activities, reviews, assessments, controls, and other supervisory activities to schools, this indicates that activities have been carried out in accordance with established benchmarks in an efficient manner and are able to meet the needs of leaders in creating schools with high quality. The findings in the field are that there are still schools that run double positions in schools and still teach in several schools, so there is a lack of control related to managerial activities. Mamahit et al. (2022) which states that regulatory activities in helping determine that leadership direction is carried out, control activities must be effective and efficient in achieving agency goals and in accordance with the dimensions of complexity and nature of the work and role of government agencies.

3. Main effect test to examine the effect of organizational commitment on managerial performance

Researchers propose H3 is organizational commitment has an effect on managerial performance. The test results in Table 7 and Figure 4 show that Organizational Commitment (KO) to Managerial Performance (KM) has an original sample value of 0.624, the t statistic value of  $10.954 > 1.96$ , with a significance level of  $0.000 < 0.05$ . Thus, organizational commitment has a positive and significant effect on managerial performance. Thus, **H3 is supported**, with the following results:



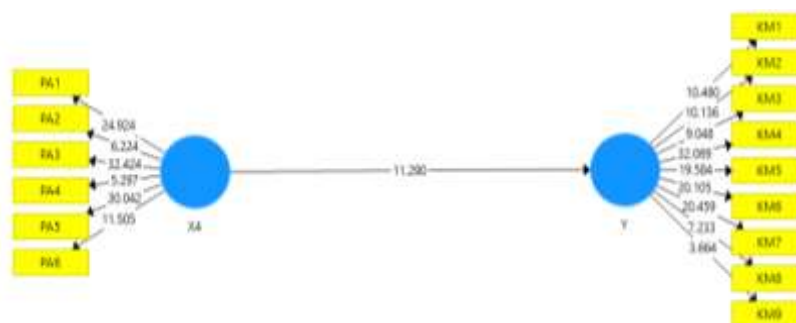


**Figure 3.** Test Results of Structural Model Organizational Commitment variable (Main Effect)

This study shows that organizational commitment has an effect on managerial performance. Sourced on the statistical work of organizational commitment has a positive and significant effect on managerial performance. The results of testing this hypothesis can be interpreted if the greater the organizational commitment that a person has in an educational institution, the managerial performance obtained will continue to increase. Teachers and staff at Vocational High Schools (SMK) in West Jakarta City have a strong organizational commitment and tend to enjoy the profession they are engaged in, try to participate in institutions and have great compliance. As a result, organizational commitment can develop and grow because school managers are responsible for having emotional relationships with school institutions that include moral support and an inner intention to serve the Vocational High School institution in West Jakarta City. According to Wicaksono (2016) organizational commitment affects managerial performance. Great organizational commitment will add to the liking of the organization, the success of the organization. Strong organizational commitment will result in great managerial performance.

4. Main effect test to test the effect of budget participation on managerial performance.

Researchers propose H4 is budget participation has an effect on managerial performance. The test results in table 7 and figure 5 show that Budget Participation (PA) on Managerial Performance (KM) has an original sample value of 0.632, a t-statistic value of 11.290 > 1.96 with a significance level of 0.000 > 0.05. By using a significance limit of 0.05 ( $\alpha=5\%$ ), the t table is 1.96. Thus, budget participation has a positive and significant effect on managerial performance. Thus, **H4 is supported**, with the following results:



**Figure 4.** Results of Structural Model Testing for Budget Participation Variables (Main Effects)

Based on the results of testing the fourth hypothesis, it can be concluded that the budget participation variable has a positive effect on managerial performance, where managerial participation in Vocational High Schools (SMK) in West Jakarta in preparing a fairly large budget, the principal's expertise in revising calculations made with a high level of logic. The seriousness of the dialogue in the preparation of the calculations is quite large, the submission of proposals regarding the calculations that are prepared, the structural participation of schools and the provision of large participation in the preparation of the budget, and the frequency with which the leadership requests opinions in the preparation of the budget are large enough to affect managerial performance, which means that if the school wants to improve managerial ability, the principal should pay attention to the perspective of budget participation. According to Astuti and Mulya (2019), there is participation in budgeting in schools so that it will be efficient in budget management and improve managerial performance.

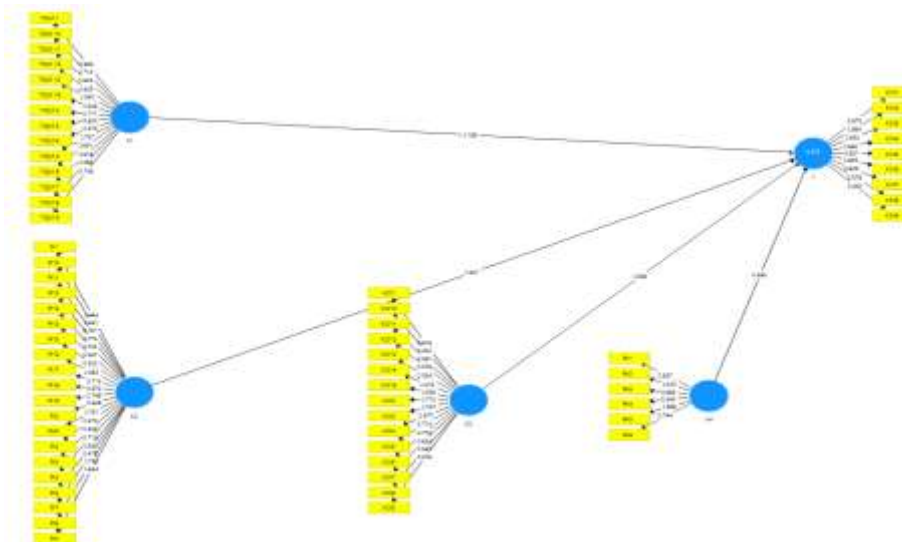
## 2. Main Effect

The main effect test is to examine the effect of total quality management, internal control, organizational commitment and budgetary participation on managerial performance.

**Table 7.** Result of Structure Model (Main Effect)

Variable	R Square	Information
Y	0,573	Moderate

The researcher proposes H<sub>5</sub> stating that total quality management, internal control, organizational commitment and budget participation have a joint influence on managerial performance. The results showed that the R-square value was 0.573 or 57.3%. It can be interpreted that the magnitude of the influence of the variables total quality management (TQM), internal control (PI), organizational commitment (KO), budget participation (PA) is moderately able to explain 54,1% of the managerial performance variable (KM). in other words, the variables of total quality management, internal control, organizational commitment and budget participation simultaneously have a significant influence on managerial performance. **Thus, H<sub>5</sub> is supported**, with the following results:



**Figure 5.** Structural Model Test Results (Main Effect)

Based on the simultaneous test, it is stated that total quality management, internal control, organizational commitment and budget participation simultaneously have an important influence on managerial performance. The application of the total quality management method, internal control, organizational commitment and high budget participation in school institutions will improve managerial performance. The application of total quality management techniques, internal control, organizational commitment and high budget participation in school institutions will improve managerial performance. Managerial performance is the ability of institutional members in managerial activities, including: planning, analytical, coordination, employee management, negotiation, and others. A person who holds a managerial position in this case the structural or leadership division in the school (Principal, Deputy Principal and Head of TU) is expected to be able to develop some managerial skills, this is different from the ability of ordinary teachers who are concrete, administrative skills are abstract and environmental.

## V. Conclusion

This study aims to estimate the effect of total quality management, internal control, organizational commitment, budget participation on managerial performance. The results of this study indicate the following conclusions.

1. Total quality management has a positive and significant effect on managerial performance. Thus, H1 is supported.
2. Internal control has a positive and significant effect on managerial performance. Thus, H2 is supported.
3. Organizational Commitment has a positive and significant effect on managerial performance. Thus, H3 is supported.
4. Budget participation has a positive and significant effect on managerial performance. Thus, H4 is supported.
5. Total quality management, internal control, organizational commitment, budget participation simultaneously affects managerial performance. Thus, H5 is supported.

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