
Pluriform motivation as antecedent and its relationships to budgeting participation and managerial performance (Empirical Study on Manufacturing Companies listed on Indonesian Stock Exchange)

Widi Hariyanti a, Pupung Purnamasari b, Magnaz Lestira O c

a Faculty of Economics, Setia Budi University, JI. Letjen Sutoyo Mojosongo, 57127, Surakarta, Indonesia
b Faculty of Economics and Business, Bandung Islamic University, Jl. Tamansari 1, 40116, Bandung, Indonesia

c Abstract

Based on the theories of motivation and self-determination, this research is expected to explain that pluriform motivation influences budgeting participation. This research will show that a different motivation will cause a different consequence in budgeting participation that may affect managerial performance. This research uses mail survey method to collect data from manufacturing companies listed on Indonesian Stock Exchange. The managers from different levels participated as respondents. The research result shows that intrinsic and controlled extrinsic motivation play a role as antecedent in budgeting participation but autonomous extrinsic motivation does not give any influence and gives a different consequence in budgeting participation.

© 2015 Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (http://creativecommons.org/licenses/by-nc-nd/4.0/).

Peer-review under responsibility of the Organizing Committee of the 2nd GCBSS-2015

Keywords: Intrinsic motivation, autonomous extrinsic motivation, controlled extrinsic motivation, budgeting participation, managerial performance

* Corresponding author: Tel: +628122500866
E-mail address: pupung@unisha.ac.id