



THE INFLUENCE OF COST STANDARDS, PERFORMANCE EVALUATION, COST ANALYSIS, AND BUDGET PARTICIPATION ON EMPLOYEE MANAGERIAL PERFORMANCE AT THE BPKP OFFICE IN MEDAN CITY

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ABSTRACT

This study aims to analyze the influence of cost standards, performance evaluation, cost analysis, and budget participation on employee managerial performance at the Medan Financial and Development Supervisory Agency (BPKP) Office. This study uses a quantitative approach with multiple linear regression analysis methods. The population in this study consisted of all BPKP Medan employees, totaling 50 people. The sampling technique used was saturated sampling, where the entire population was taken as the research sample. The data used were primary data obtained through distributing questionnaires to respondents. The results of the study indicate that partially, cost standards do not have a significant effect on managerial performance. Meanwhile, performance evaluation, cost analysis, and budget participation have a positive and significant effect on managerial performance at the Medan BPKP Office. Simultaneously, all independent variables have a significant effect on managerial performance. Thus, it can be concluded that increasing the implementation of performance evaluation, cost analysis, and budget participation optimally can improve managerial performance at the Medan BPKP Office, while cost standards have no significant effect.

1. INTRODUCTION

In an era of increasingly fierce organizational competition, every organization is required to increase the effectiveness and efficiency of its resource management. One crucial factor in achieving organizational goals is employee managerial performance. Good managerial performance can assist an organization in planning, controlling, and terminating various operational activities, ensuring optimal achievement of established goals. Therefore, a sound management system is necessary for effective company performance. One factor that can influence managerial performance is the implementation of cost standards. Cost standards serve as guidelines for controlling expenses and as an evaluation tool for assessing the efficiency of resource use. Furthermore, performance evaluation is also a crucial factor in improving a company's managerial performance. Through performance evaluation, organizations can assess the extent to which employees are able to carry out their duties and responsibilities in accordance with established targets. In addition to cost standards and performance evaluation, cost analysis also plays a crucial role in supporting managerial decision-making. Cost analysis helps management understand cost structures and determine more efficient strategic steps in operational activities. Furthermore, participatory budgeting is also a factor that can improve a company's managerial performance. By participating in budget preparation, employees feel more involved in the decision-making process, which can increase their sense of responsibility and work motivation.

Based on this, it can be concluded that cost standards, performance evaluation, cost analysis, and budget participation play a significant role in influencing employee managerial performance. Therefore, this study was conducted to determine the influence of cost standards, performance evaluation, cost analysis, and budget participation on employee managerial performance.

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LITERATURE REVIEW

The Influence of Cost Standards on Employee Managerial Performance at the BPKP Office in Medan City

Anthony and Govindarajan (2021) stated that cost control systems, including cost standards, do not automatically improve managerial performance if they are not accompanied by expectations and support for organizational behavior. However, our research findings align with Hansen and Moen's (2020) findings, which suggest that cost standards do not always significantly impact managerial performance, as overly stringent cost standards can create work pressure and reduce managerial effectiveness.

The Influence of Performance Evaluation on Employee Managerial Performance at the BPKP Office in Medan City.

Performance evaluation is a systematic process to assess and evaluate the work performance of individuals or organizations in achieving predetermined goals. by Anthony and Govindarajan, (2020) who stated that performance evaluation is one of the important management control tools to improve managerial performance through the process of assessment, feedback, and continuous improvement.

The Influence of Cost Analysis on Employee Managerial Performance at the BPKP Office in Medan City

Cost analysis is the process of examining, researching, and understanding the costs associated with a particular project, decision, or activity. Hansen and Moen (2019) state that cost analysis is an important tool in management accounting to assist managers in planning, controlling, and decision-making, thereby improving managerial performance.

The Influence of Budget Participation on Employee Managerial Performance at the BPKP Office in Medan City

Mulyadi (2021), who stated that budget participation can increase managers' sense of responsibility and commitment to achieving organizational goals, thus having a positive impact on managerial performance. Conceptual Framework

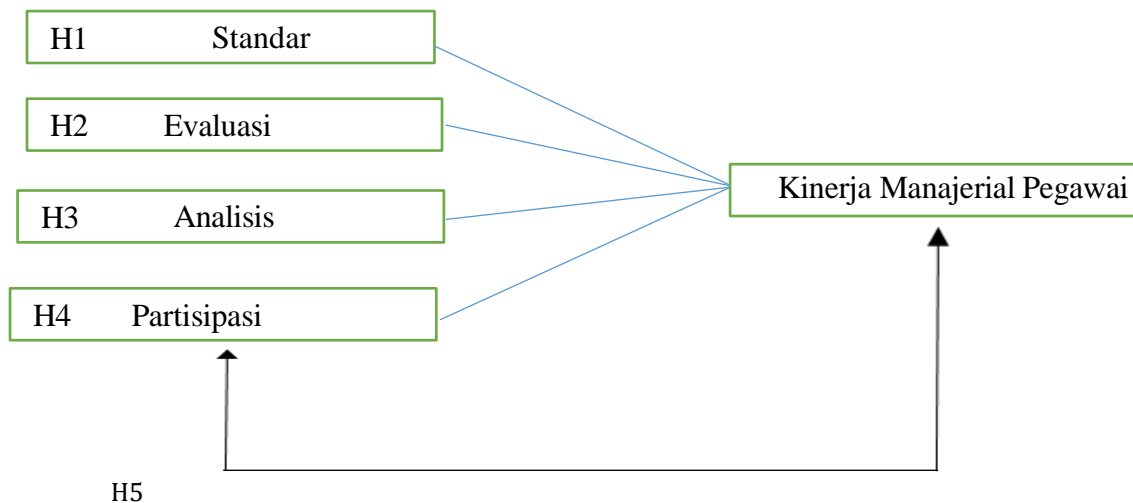


Figure 1. Conceptual Framework

Research Hypothesis

Based on the conceptual framework described above, the hypothesis developed in this research is as follows:

- H1: Cost Standards Influence Employee Managerial Performance at the BPKP Office in Medan City
- H2: Performance Evaluation Influences Employee Managerial Performance at the BPKP Office in Medan City
- H3: Cost Analysis Influences Employee Managerial Performance at the BPKP Office in Medan City
- H4: Budget Participation Influences Employee Managerial Performance at the BPKP Office in Medan City

H5: Cost Standards, Performance Evaluation, Cost Analysis, Budget Participation, Influence Employee Managerial Performance at the BPKP Office in Medan City

2. METHODS

Research methods

This research uses a quantitative approach, allowing findings to be achieved through statistical procedures. Data analysis was conducted using SPSS to ensure the validity and reliability of the research results. The population in this study was the Medan City Financial and Development Supervisory Agency (BPKP). BPKP was chosen as the population because its employees are directly involved in the implementation of cost standards, performance evaluation, cost analysis, and budget participation. This is highly relevant to management accounting, which focuses on decision-making, cost control, and improving managerial performance in the public sector. The population in this study was 50 employees.

Sample

The sample in this study used a saturated sampling technique, which is a sampling technique that takes the entire population as a sample. Therefore, the sample size for this study was 50 respondents, representing all employees at the BPKP Office in Medan City.

Table 1. Research Examples

Office Name	Office address	Sample
Financial and Development Supervisory Agency (BPKP)	Jl. Gatot Subroto No.KM, R.5, 50 Simpang Tj., Medan Sunggal District, Medan City, North Sumatra 20122, Indonesia	Supervisory Agency Employees
Amount		50

Data collection technique

We used a questionnaire to collect our data. This technique was chosen because it can effectively measure various aspects, such as Cost Standards, Performance Evaluation, Cost Analysis, and Budget Participation.

Data Sources and Types

Primary data is collected directly from the source, in this case, employees at the BPKP Medan City. Primary data collection methods can include questionnaires. This data is collected to obtain accurate results regarding the variables being studied. This study uses quantitative data types. This data is used and presented in absolute form.

Definition of Operational Research Variables

This variable is divided into independent and dependent variables. Independent is divided into 4 parts, namely: Cost Standard (X1), Performance Evaluation (X2), Cost Analysis (X3), and the dependent variable is Budget Participation (X4) and Employee Managerial Performance (Y). Explanation of each operational variable is:

Table 2. Definition of Operational Variables

Variables	Definition	Indicator	Scale
Standard Cost (x1)	The amount of costs that should be incurred to make a product or carry out a certain activity, regardless of economic conditions, efficiency, and other factors Horngren (2018)	The suitability between cost standards and the actual needs of the activity. Level of compliance with the use of cost standards. The role of cost standards in budget control. Clarity and ease of understanding of cost standards. Consistency in the application of cost standards between work units.	Likert

Performance Evaluation (x2)	A systematic process for assessing and initiating individual or organizational work performance in achieving established goals. Dessler (2017)	Frequency and regularity of performance evaluation implementation. Objectivity and fairness in the assessment process. The suitability of the evaluation with the duties and responsibilities of the employee. Application of evaluation results for improvement and training. Transparency of evaluation results information to employees.	Likert
Cost Analysis (x3)	The process of researching, investigating, and understanding the costs associated with a particular project, decision, or activity. Charles (2020)	Accuracy in identifying component costs. Conformity of actual costs with planning. Availability of cost data for analysis. Utilization of cost information in decision making. Effectiveness in control and cost savings.	Likert
Participate Budget (x4)	The process involves various parties, both internal and external organizations, in preparation Budget Hornrgren (2018)	1. Level of employee involvement in budget preparation. 2. Providing input from employees in the budgeting process. 3. Open communication between superiors and subordinates regarding the budget. 4. The influence of participation on commitment to budget implementation. 5. Acceptance and sense of ownership of the prepared budget.	Likert
Employee Managerial Performance (y)	Managerial Performance is one of the main indicators in assessing the success of public sector organizations in managing resources and achieving their strategic goals. Mahmudi (2015)	Ability to prepare work plans and implementation strategies. Effectiveness in managing and organizing resources. Ability to provide direction and motivation. Accuracy in carrying out performance monitoring and evaluation. Level of achievement of work unit targets and objectives.	Likert

Data Analysis Techniques

Normality Test

According to Ghozali (2020), a normality test is conducted to determine whether a regression model, with one independent variable and one dependent variable, has a normal or non-normal distribution. The criteria for the One Sample Kolmogorov-Smirnov test are:

- a) A significance value > 0.05 means that the data used is normally distributed.
- b) A significance value < 0.05 means that the data used is not normally distributed.

Multicollinearity Test

According to Ghozali (2021), the multicollinearity test aims to determine whether a regression model contains a high or perfect correlation between independent variables. The criteria for this test are:

- a) VIF value < 10 or Tolerance value > 0.01 means that multicollinearity does not occur.
- b) VIF value > 10 or Tolerance value < 0.01 means multicollinearity occurs.

Heteroscedasticity Test

According to Ghozali (2021), the heteroscedasticity test aims to determine whether there is a mismatch between observations in a regression model. The decision-making criteria using the Glejser test are:

- a) If the significance value > 0.05 then there are no symptoms of heteroscedasticity.
- b) If the significance value is < 0.05 then heteroscedasticity symptoms occur.

Research Analysis Model

Multiple linear regression analysis

In this study, the data used was multiple linear regression analysis. This regression method is useful for rotating independent variables against dependent variables. The regression model used is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

Where:

Y = Dependent variable Employee Managerial Performance

β_0 = Constant (intercept)

β_1 = regression coefficient on variable X1.

β_2 = regression coefficient on variable X2.

β_3 = regression coefficient for variable X3.

β_4 = regression coefficient on variable X4.

x1 = Independent Variable Cost Standard 1

x2 = Evaluation of Independent Performance Variable 2

x3 = Independent Variable Cost Analysis 3

x4 = Budget Participation Independent Variable 4

ϵ = error term (remainder/error)

Hypothesis Testing

t-test

According to Ghazali (2020), the t-test is conducted to test how far the results of one independent variable individually explain the dependent variable. The criteria for the t-test statistic are:

- a) If $t_{count} > t_{table}$ or the significance value of the t test < 0.05 then H_0 is rejected and H_a is accepted, meaning that the independent variable has a partial significant effect on the dependent variable.
- b) If $t_{count} < t_{table}$ or the significance value of the t test > 0.05 then H_a is rejected and H_0 is accepted, meaning that the independent variable partially does not have a significant effect on the dependent variable.

F test

According to Ghazali (2020), the F-test aims to test whether independent variables simultaneously influence the dependent variable. The criteria for the F-statistical test are:

- a) If $F_{count} > F_{table}$ or the significant value of the F test < 0.05 then H_0 is rejected and H_a is accepted, meaning that the independent variables simultaneously have a significant effect.
- b) on the dependent variable.
- c) If $F_{count} < F_{table}$ or the significant value of the F test > 0.05 then H_a is rejected and H_0 is accepted, meaning that the independent variables simultaneously do not have a significant effect on the dependent variable.

Coefficient of Determination (R²)

According to Ghazali (2021), the determination coefficient test aims to measure the model's ability to show how far the independent variable stimulus influences the dependent variable which can be shown by the R² value. The determination coefficient value is between 0 and 1 ($0 < R^2 < 1$).

- a) If the R² value is close to 1, it means that the independent variable explains almost all the information needed for the dependent variable.
- b) If the R² value disappears, it means that the independent variable cannot explain almost all the information needed for the dependent variable.

3. RESULTS AND DISCUSSIONS

Results

Descriptive Statistical Analysis

Statistical analysis is used to obtain an overview or description of each variable involved in the research. Below, data measurements in descriptive statistical research include the minimum, maximum, average, and standard deviation of respondents, as shown in the following table:

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Means	Standard Deviation
Standard Cost	50	23	42	33.36	4,561
Performance Evaluation	50	29	45	36.76	3,497
Cost Analysis	50	30	42	35.34	3,323
Participation	50	30	50	37.28	4,802
Employee Managerial Performance	50	30	50	39.74	4.110
Valid N (listwise)	50				

Source: processed by SPSS version 22

From Table 3, the measurement results for each variable are as follows:

- Standard Cost X1 has a sample of 50, with the Minimum or lowest value among all samples in all data groups being 23, the Maximum or highest value among all samples in all data groups being 42, the average value (Mean) of the research data being 33.36 with a general data distribution size or Std. Deviation of 4,561.
- X2 Performance Evaluation has a sample of 50, with the Minimum or lowest value among all samples in all data groups being 29, the Maximum or highest value among all samples in all data groups being 45, the average value (Mean) of the research data being 36.76 with a general data distribution size or Std. Deviation of 3.497.
- Cost Analysis as X3 has a sample of 50, with the Minimum or lowest value among all samples in all data groups being 30, the Maximum or highest value among all samples in all data groups being 42, the average value (Mean) of the research data being 35.34 with a general data distribution size or Std. Deviation of 3.323.
- Budget participation as X4 has a sample of 50, with the Minimum or lowest value among all samples in all data groups being 30, the Maximum or highest value among all samples in all data groups being 50, the average value (Mean) of the research data being 37.28 with a general data distribution size or Std. Deviation of 4.802.
- Employee Managerial Performance As Y has a minimum or lowest value among all samples in all data groups is 30, the maximum or highest value among all samples in all data groups is 50, the average value (Mean) of the research data is 39.74 with a general data distribution size or Std. Deviation of 4.110

Classical Assumption Test Results

Normality Test Data

Any test conducted with the aim of assessing the distribution of data in a data group or variable, whether the data distribution is normally distributed or not. There are two ways to determine whether the residuals are normally distributed or not:

Graphic Test

Test Histogram

The test results can be seen in the following graph:

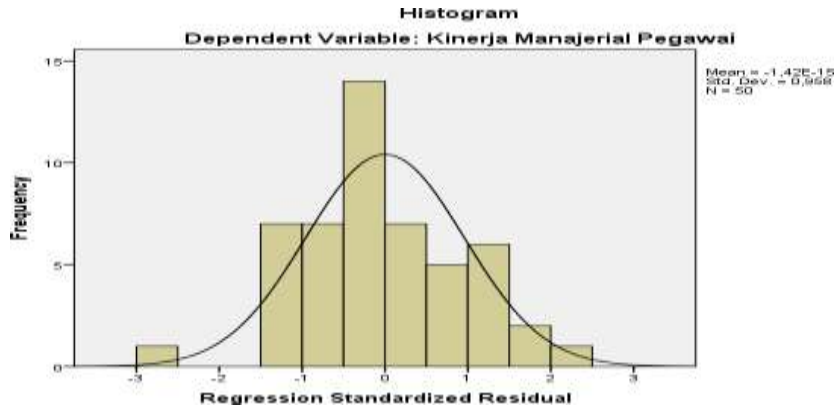


Figure 2. Results of the Histogram Normality Test

Based on the histogram graph in Figure 2, it can be concluded that the histogram graph produces a normal distribution pattern. The normal distribution pattern in the histogram graph above is characterized by data that spreads along the diagonal line, indicating a normal distribution pattern. Therefore, the regression model meets the assumptions of normality and normal data.

Normal Test

The test results can be seen in the following graph:

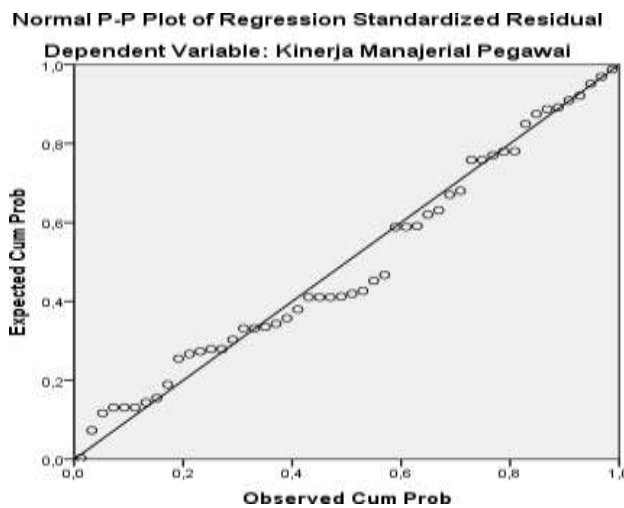


Figure 3. Results of the P-Plot Normality Test

Based on Figure 3, the Normal P-Plot of Regression Standardized Residual above shows that the data is spread around the diagonal line and its distribution follows the direction of the diagonal line so that it can be concluded that the regression data model is normally distributed.

Statistical Test

Normality testing with statistics can use the non-parametric Kolmogorov-Smirnov (KS) statistical test. The testing criteria are as follows:

1. If the significance value is > 5% or 0.05 then the data has a normal distribution.
2. If the significance value is <5% or 0.05 then the data has a normal distribution. The following is a statistical Normality Test using Kolmogrov-Smirnov:

Table 4. Results of the Kolmogorov-Smirnov One-Sample Normality Test

		Unstandardized Residues
N		50
Normal Parameters a, b	Means	,0000000
	Standard Deviation	2,134,58634
The Most Extreme Difference	Absolute Positive	,116
	Negative	-,067
		,116
Test Statistics		
Asymptotic Significance (2 tails)		,088c

a. The test distribution is Normal b. Calculated from the data.
 c. Lilliefors Significance Correction.
 Source: processed by SPSS version 22

Based on the data in table 4 above, the results of the Normality Test using Kolmogorov-Smirnov show a Sig value of 0.088 > 0.05, so the results of the Kolmogorov-Smirnov test show that the data is normally distributed.

Multicollinearity Test

In situations where multicollinearity occurs in a multiple regression model, the beta coefficient value of an independent or predictor variable can change dramatically if additional independent variables are added or removed from the model. Therefore, multicollinearity does not reduce predictive power simultaneously, but it does affect the predictive value of an independent variable. If multicollinearity occurs, then a variable that is strongly correlated with other variables in the model will have unreliable and unstable predictive power.

The following are the results of the multicollinearity test, namely:

Table 5. Multicollinearity Test Results Coefficient

Model	Unstand ardized Coefficients	Sta ndardized Co efficient	Sta ndard Error	Tol erance	Collinearity Statistics	
					T	VIF
(Constant)	,374		4.131			
Standard Cost	.155	-.172		.333	0.784	1,275
Performance Evaluation	.514	0.438		.800	0.721	1,386
Cost Analysis	.335	0.271		.090	.357	2,800
Participation	.344	.401		.135	0.366	2,735

Dependent Variable: Employee Managerial Performance

Table 5 shows that the Tolerance value of each independent variable as Cost Standard (X1) 0.784, Performance Evaluation (X2) 0.721, Cost Analysis (X3) 0.357, Budget Participation (X4) 0.366 so that the

overall data is > 0.10 . While the VIF value of each independent variable as Cost Standard (X1) 1.275, Performance Evaluation (X2) 1.386, Cost Analysis (X3) 2.800, Budget Participation (X4) 2.735 The data results are < 10.00 . So all the data above are free from multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test is part of the classical assumption test in a regression model. One of the requirements for a good regression model is the absence of heteroscedasticity. The heteroscedasticity test is divided into two tests:

Scatter Plot Graph

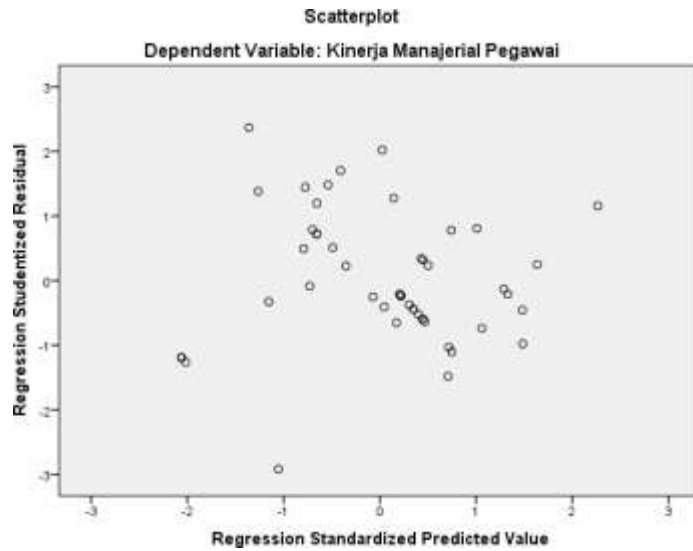


Figure 4. Scatter Plot Test Results

From the graph above, it can be seen that the data is spread above and below the number 0, the points do not only gather above or below, the distribution of data points does not form a wavy pattern that widens then narrows and widens again, and the distribution of data is scattered or has no pattern. Therefore, the data above is declared free from heteroscedasticity.

Glacier Test

Table 6. Results of the Glejsersa Coefficient Test

model	non-standardized		standardized		T	Signature.
	efficiency	B	Standard Error	Beta		
(Constant)	8,083		2,182		3,704	,001
Standard Cost	-,013		,042	-,048	-,317	,752
Performance Evaluation	-,004		,057	-,010	-,065	948
Cost Analysis	-,159		,085	-,417	-1,878	,067
Participation	-,005		,058	-,019	-,087	,931

a . Dependent Variable: Abs_Res
 Source: processed by SPSS version 22

Table 6 shows the significant value of Cost Standard (X1) $0.752 > 0.05$, Performance Evaluation (X2) $0.948 > 0.05$, Cost Analysis (X3) $0.067 > 0.05$, Budget Participation (X4) $0.931 > 0.05$. Therefore, the results of the Gletjer test state that the data are free from heteroscedasticity problems. Results of Research Data Analysis

Research Model

Multiple Linear Regression Analysis

The analysis model for this research is multiple linear regression. The linear regression analysis method is used to determine the relationship between independent and dependent variables. The calculation formula for the multiple regression equation is as follows: $Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + e$

The regression model used is as follows:

Table 7. Results of Multiple Linear Coefficient Analysis

Model	Unstandardized Coefficients		Standardized Coefficient	T	Signatur e.
	B	Standard. Error	Beta		
1 (Constant)	1,374	4.131	,333	741	
Standard Cost Evaluation	-,155	,079	-,172	-1,970	,055
Participation Cost Analysis	,514	,107	,438	4,800	,000
Budget	,335	,160	,271	2,090	,042
	344	,110	,401	3.135	,003

a. Dependent Variable: Work Performance

Sources processed by SPSS version 22

$$Y = 1.374 - 0.155X_1 + 0.514X_2 + 0.335 X_3 + 0.344 X_4$$

The explanation of the multiple linear regression above is:

1. The constant (a) is 1.374, which means that if there are variable values, Cost Standard, Performance Evaluation, Cost Analysis, Budget Participation, then the Employee's Managerial Performance Value is 1.374.
2. Standard Cost (X₁) -0.155, which means that for every 1 unit decrease in the Standard Cost variable, the Employee Managerial Performance value will also decrease by -0.155 units, assuming that other variables remain constant.
3. Performance Evaluation (X₂) 0.514, which means that for every 1 unit increase in the Performance Evaluation variable, the Employee Managerial Performance value also increases by 0.514 units, assuming that the other variables remain constant.
4. Cost Analysis (X₃) 0.335, which means that for every 1 unit increase in the Cost Analysis variable, the Employee Managerial Performance value also increases by 0.335 units, assuming that other variables remain constant.
5. Budget Participation (X₄) 0.344, which means that for every 1 unit increase in the Budget Participation variable, the Employee Managerial Performance value also increases by 0.344 units, assuming that the other variables remain constant.

Partial Hypothesis Testing (t-Test)

The sample t-test is used to determine whether the mean difference between two unpaired samples is significant. This partial statistical test requires normality. Based on the calculated t-value and the t-table:

- a. If the calculated t value > t table then the independent variable (X) has an effect on the dependent variable (Y)
- b. If the calculated t value < t table then the independent variable (X) has an effect on the dependent variable (Y). If Sig < 0.05 it is significant, and if Sig > 0.05 it is not significant. The partial test results are in the following table:

Table 8. t-test

Coefficient		Not standardized	Standardized	T	Signature.
Model	Coefficient	Stand	Beta		
1 (Constant)	1,374	4.131		,333	741
Standard Cost of Performance Evaluation Participation Cost Analysis Budget	-,155	,079	-,172	- 1,970	,055
	,514	,107	,438	4,800	,000
	,335	,160	,271	2,090	,042
	344	,110	,401	3.135	,003

Dependent Variable: Employee Managerial Performance

Source: processed by SPSS version 22

Based on Table 8 shows the following:

- a. X1: $t_{hitung} < t_{tabel}$, namely $-1.970 < 2.01410$ and the Sig value > 0.05 indicates that the hypothesis is rejected, namely: Cost Standards partially have a negative and insignificant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.
- b. X2: $t_{hitung} > t_{tabel}$, namely $4.800 > 2.01410$ and the Sig value < 0.05 states that the hypothesis is accepted, namely: Performance Evaluation partially has a positive and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.
- c. X3: $t_{hitung} < t_{tabel}$, namely $2.090 > 2.01410$ and the Sig value < 0.05 states that the hypothesis is accepted, namely: Cost Analysis partially has a positive and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.
- d. X4: $t_{hitung} < t_{tabel}$, namely $3.135 > 2.01410$ and the Sig value < 0.05 indicates that the hypothesis is accepted, namely:
- e. Budget Participation has a partial positive and significant effect on Employee Managerial Performance at the Medan City Financial and Development Supervisory Agency (BPKP).

Simultaneous Hypothesis Testing (F Test)

The F-test is used to simultaneously test hypotheses. The F-test is performed by comparing the calculated F-value with the F-table value and determining a significance level of 0.05. The F-test assumes several things: Valid and reliable indicators.

Having more than one independent variable.

- a. If $F_{count} > F_{table} < \text{significant value (Sig} < 0.05)$ = the research model can be used.
- b. If $F_{count} < F_{table} > \text{significant value (Sig} > 0.05)$ = the research model cannot be used. The results of the simultaneous F test are in the following table:

Table 9. ANOVA F Test

Model	Amount from the boxes	Df	Means Rectangle	F	Signatur e.
1. Regression	604,354	4	151,088	30,452	,000 ^b
Total Remaining	223,2		4,961		
	66	5			
	827,6				
	20	9			

Dependent Variables: Predictors of Employee Managerial Performance (costant), Cost Standards, Performance Evaluation, Cost Analysis, Budget Participation

Source: processed by SPSS version 22

Based on the data in Table 3.7, degrees of freedom 1 (df_1) = $k-1 = 5-1 = 4$, and degrees of freedom 2 (df_2) = $nk-1 = 50-4-1 = 45$, where n = number of samples, k = number of variables, then the F_{table} value at a significance level of 0.05 is 2.58. The results of hypothesis testing obtained an F_{count} value of 30.452 which is greater than the F_{table} of 2.58 with sig. $0.000 < 0.05$. This indicates that H_0 is rejected and H_a is accepted. Thus, Cost Standards (X1), Performance Evaluation (X2), Cost Analysis (X3), Budget Participation (X4) simultaneously (together) have a positive and significant effect on the Employee Managerial Performance variable (Y) at the Medan City Financial and Development Supervisory Agency (BPKP) Office.

Coefficient of Determination Hypothesis

Adjusted R Square with R^2 as the coefficient of determination (R^2) is obtained as a measuring tool for the ability of the model to explain the variance of the dependent variable.

Table 10. Summary of the Determination Coefficient Test Model

odel	Ri	Ri Rectangle	customized R Square	Standard. Error from Estimating
	,855 ^a	,730	706	2,227

a. Predictors: (constant), Budget Participation, Cost Standard, Performance Evaluation, Cost Analysis
 Source: processed by SPSS version 22

Based on table 10. it can be concluded that:

The coefficient of determination (adjusted R Square) is 0.706, this indicates that 70.6% of the variation in the Employee Managerial Performance variable (Y) can be explained by the Cost Standard (X1), Performance Evaluation (X2), Cost Analysis (X3), and Budget Participation (X4) variables. While the remaining 29.4% are other independent variables that are not explained in this study.

Discussion

The Influence of Cost Standards on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City

The partial hypothesis testing results have a t count of -1.970 and a t table of 2.01410, so t count < t table ($-1.970 < 2.01410$) and sig. $0.055 > 0.05$. Stating that the hypothesis is rejected, namely that Cost Standards partially have a negative and insignificant effect on Employee Managerial Performance at the Medan City Financial and Development Supervisory Agency (BPKP). The results of this study are consistent with and support the theoretical basis put forward by Anthony and Govindarajan, (2021) who state that cost control systems, including cost standards, do not automatically improve managerial performance if they are not balanced with expectations and support for organizational behavior. However, our research results are in line with the opinion of Hansen and Moen (2020) who state that cost standards do not always have a significant effect on managerial performance, because cost standards that are too strict can cause work pressure and reduce the effectiveness of managerial performance. We, the researchers, obtained the results of the findings in the field, in fact, stating that the data provided by the Auditors to our research team, namely the results of calculations using partial hypothesis tests, showed that in fact the Cost Standard variable did not have a partial and insignificant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. We can conclude that the X1 variable also does not have a partial effect because the calculated t result on the Cost Standard variable is smaller than the t table, and the significance value on the Cost Standard variable (X1) is greater than 0.05, namely the standard sig. Which is a requirement for partial statistical testing. In this test, the calculated F is compared with the F table of the independent variable, Employee Managerial Performance (Y) simultaneously has a real influence on the Limitation Cost Standard variable. Based on the results above, we can conclude that the Cost Standard does not have a significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.

The Influence of Performance Evaluation on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City

The partial hypothesis testing results have a t count of 4.800 and a t table of 2.01410, so $t \text{ count} < t \text{ table}$ ($4.800 > 2.01410$) and $\text{sig. } 0.000 < 0.05$. Stating that the hypothesis is accepted, namely that Performance Evaluation partially has a positive and significant effect on Employee Managerial Performance at the Medan City Financial and Development Supervisory Agency (BPKP). The results of this study are consistent with and support the theoretical basis put forward by Anthony and Govindarajan, (2020) who state that performance evaluation is an important management control tool to improve managerial performance through the process of assessment, feedback, and continuous improvement. Based on the comparison above, we researchers get the results of the findings in the field in fact stating that the data provided to the Auditor to us the research team namely the results of calculations using partial hypothesis testing show that in fact the Performance Evaluation variable has a partial and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. We can conclude that the X2 variable has a partial effect because the t-count result on the Performance Evaluation variable (X2) is greater than the t-table value, and the significant value on the Performance Evaluation variable (X2) is less than 0.05 which is the standard Sig. which is a requirement for Partial Statistical Tests. In this test, the calculated F is compared with the F table of the independent variable Employee Managerial Performance (Y) simultaneously has a real effect on the Limitation variable of the Performance Evaluation Variable. Based on the comparison of the results above, we can conclude that Performance Evaluation has a positive and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.

The Influence of Cost Analysis on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.

The results of the study are that Cost Analysis partially has a positive and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. The results of this study are consistent with and support the theoretical basis put forward by Hansen and Moen, (2019) which states that cost analysis is an important tool in management accounting to assist managers in planning, controlling, and decision making so as to improve managerial performance. Cost Analysis also means a process of collecting, classifying, measuring, and evaluating costs that aim to assist management in planning, controlling, and making effective decisions in order to improve managerial performance. Based on the comparison above, we researchers get the results that exist in the findings in the field in fact state that the data provided to the Auditor to us the research team namely the results of calculations using partial hypothesis testing show that in fact the Cost Analysis variable has a partial and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. The Influence of Budget Participation on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) Medan City.

The partial hypothesis testing results have a t count of 3.135 and a t table of 2.01410, so $t \text{ count} < t \text{ table}$ ($3.135 > 2.01410$) and $\text{sig. } 0.003 < 0.05$. Stating that the hypothesis is accepted, namely that Budget Participation has a partial positive and significant effect on Employee Managerial Performance at the Medan City Financial and Development Supervisory Agency (BPKP). The results of this study are consistent with and support the theoretical basis put forward by Mulyadi (2021), which states that budget participation can increase managers' sense of responsibility and commitment to achieving organizational goals, thus having a positive impact on managerial performance. This is about showing the active involvement of managers in planning, which has a positive impact on improving managerial performance. Based on the comparison above, we researchers obtained the results of the findings in the field which actually stated that the data provided to the Auditor to us, the research team, namely the results of calculations using partial hypothesis testing, showed that in fact the Budget Participation variable had a partial and significant effect on the Managerial Performance of Employees at the Financial and Development Supervisory Agency (BPKP) of Medan City.

We can conclude that the X4 variable has a partial effect because the calculated t result on the Budget Participation variable (X4) is greater than the t table value, and the significant value on the Budget Participation variable (X4) is less than 0.05, namely the standard Sig. which is a requirement for Partial

Statistical Tests. In this test, the calculated F is compared with the F table of the independent variable, Employee Managerial Performance (Y) simultaneously has a significant effect on the dependent variable Budget Participation. Based on the comparison of the results above, we can conclude that Budget Participation has a positive effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.

4. CONCLUSION

Based on the results of the analysis and discussion that have been described, several things can be concluded as follows. The test results can be concluded that the Cost Standard variable (X1) partially has a negative and insignificant effect on Employee Managerial Performance at the Medan City Financial and Development Supervisory Agency (BPKP). The test results can be concluded that the Performance Evaluation variable (X2) partially has a positive effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. The test results can be concluded that the Cost Analysis variable (X3) partially has a positive and significant effect on Employee Managerial Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City. The test results can be concluded that the Budget Participation variable (X4) has a partial positive and significant effect on Employee Managerial Pre-Performance at the Financial and Development Supervisory Agency (BPKP) of Medan City.

Suggestion

For the BPKP of Medan City, it is recommended to increase its Cost Standards and it is hoped that they will be more enthusiastic in working, especially as Auditors. For future researchers, it is recommended to adapt topics to current trends and issues in the world of public accounting and BPKP. For Universitas Prima Indonesia, this research is expected to contribute to improving knowledge and learning for students of the Faculty of Economics, especially the Accounting study program with a concentration in Audit.

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