

Relative Ability and Target Difficulty in Managers' Decisions to Delegate Tasks

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Abstract

This study aims to examine whether Relative Ability and Target Difficulty affect managers' decisions in delegating tasks to employees.

Keywords: *Delegation 1, Relative Ability 2, Target Difficulty 3, Managers' Decisions 4, Behaviour 5.*

Introduction

One crucial aspect of a manager's work is delegating duties and obligations to subordinates (Wibowo & Susanto, 2018). It is the responsibility of managers to assign employees, office directors of consulting companies to assign consultants to clients, and department heads of universities to assign faculty members to courses. Managers may also choose to assign themselves jobs in certain situations. For instance, a department head at a university could have to teach some subjects in addition to managing the office of a consulting firm and maintaining a client portfolio. We investigate how managers choose to assign tasks to subordinates or complete them themselves in such circumstances. We specifically look at how the competence level of the subordinate and the complexity of the performance target set for the work influence the manager's decision to delegate.

When evaluating the costs and benefits of delegating a task to a subordinate, the first thing managers consider is how well the subordinate can perform the task. We argue that although managers will be more likely to delegate a task when the subordinate is more capable than less capable than they are, this does not mean that they will always assign the task to whoever is most capable of performing it. The reason is that managers care about their image (Rubbab et al., 2023) and are motivated to assume personal credit for success and avoid personal blame for failure.

Existing research suggests that while managers' delegation of decisions may be aligned with organizational interests, individuals sometimes delegate too little or too much (Maas & Shi, 2023). Based on these insights, we develop a theory of how image problems may influence managers' delegation decisions. Specifically, we propose that managers use their delegation decisions to share credit for success and blame for failure with their subordinates, even if formal responsibility for task outcomes does not change.

The majority of the time, whether or not a task performs above or below a predefined target is the primary factor in determining whether it is successful or unsuccessful. A key component of the management control systems of the majority of businesses are performance targets. Previous studies have demonstrated that there are significant differences in performance targets' complexity throughout businesses and organizational units (Maas & Shi, 2023). We anticipate that objective difficulty will influence managers' judgments on delegation since it influences the possibility of (not) reaching the target, which influences the credit or blame managers receive. We contend that managers utilize delegation to shape views of responsibility for task outcomes and, consequently, their self-image and social image, thus they will delegate

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more when a task's performance target is more challenging (i.e., there is a lower possibility of meeting the target).

Based on the above background, the problem formulations in this research are:

- Does the tendency of relative ability affect the manager's decision to delegate tasks to subordinates?
- Does the tendency of target difficulty affect the manager's decision to delegate tasks?

Problem-Solving Approach

The approach used in this research is quantitative. Quantitative research is systematic research, planned and also structured which is made from the beginning of the research until the end of the research is carried out. Quantitative research aims to connect natural phenomena that occur with mathematical models and theories. An important part of quantitative research is the measurement process.

Our research also provides insights that may be useful for practitioners. The results of this research add to discussions in practice about how managers make delegation decisions and whether they delegate effectively. In particular, the practitioner literature (e.g., (Gallo, 2012)) largely considers managers delegating too much or too little as a problem at the individual level (for example, managers are assumed to lack the skills to delegate effectively). We believe that the design of a company's control system, especially the presence of performance targets, can also lead to inefficient delegation.

Our finding that managers may strategically use their discretion when delegating suggests that organizations could gain from having explicit guidelines and procedures for dividing up decision-making power as well as from keeping a closer eye on the decisions made by managers when delegating. Furthermore, whereas previous studies have emphasized the disadvantages of establishing difficult goals (Ordóñez-Morán & Muñoz, 2009), our research indicates that there can be unintended consequences associated with establishing infallible aims. When managers are certain that a goal will be fulfilled, they occasionally take calculated risks to make sure that the benefits of that goal go to them rather than to their staff members. In conclusion, the study's findings highlight the need for businesses to take into account targets' influence on managers' delegating decisions in addition to their motivational effect when assessing target difficulty.

Relationship Between Supervisory Delegation and Teachers' Voice Behavior

Supervisory delegation is a type of decentralization in which subordinates are given more authority and responsibility for making decisions. It is the practice of granting employees greater latitude so they feel more confident in their abilities to complete jobs successfully. A form of empowerment behavior known as delegation occurs when leaders share authority with their followers by letting them participate in decision-making and demonstrating their faith in them. In (Parakhina et al., 2019).

Delegation

According to research (Magnusson et al., 2017) Delegation has been defined as "The transfer of responsibility for the performance of an activity from one individual to another while maintaining accountability for the results. In practice, a leader will be said to be effective if he can exercise authority quickly and precisely. This shows that a company in the process of delegating authority between generations is influenced by senior generation factors that can provide authority to the next generation.

Relative Ability

According to (Rachman, 2018) provides an understanding of ability as a mental and physical capacity to realize various tasks. People differ in relation to a number of abilities, but can be grouped into two categories, namely *Intellectual abilities and Physical abilities*.

Target Difficulty

According to targets are groups chosen by the company to serve as customers as a result of segmentation and targeting. According to (Sahertian, 2024) Targeting is the process of evaluating and selecting one or more market segments that are considered the most attractive to be served with the Company's specific marketing programs.

Methods

Research Type and Data Source

This research is quantitative research Quantitative research according to (S. Sugiyono, 2012), is a research method based on the philosophy of positivism, as a scientific or scientific method because it has fulfilled scientific rules concretely or empirically, objectively, measurably, rationally, and systematically. by using a google form questionnaire as a research instrument. Quantitative research emphasizes statistical procedures for testing theories through variables and numbers (Yusriani, 2021)

Sample and Population

The population in this study were students of the S1 Accounting Study Program, Faculty of Economics and Business, Surabaya State University. The sample in this study were students of the 2021 batch of the S1 Accounting Study Program. The sampling technique in this study used purposive sampling technique. The criteria for respondents in this study were active students, the test tool in this study used Structural Equation Modeling with four constructs, so the minimum number of samples that could be processed was 100 data (Hair Jr et al., 2014).

Variable Research and Operational Definition

The research variables used in this study used 2 (two) Independent variables and 1 (one) dependent variable. Independent variables are variables that affect the dependent variable or dependent variable. According to (Sugiyono, 2009) independent variables are variables that affect or cause changes or the emergence of dependent variables. According to (Sugiyono, 2009) dependent variables are often referred to as output variables, criteria, and concurrents. In Indonesian, it is often referred to as the dependent variable. The dependent variable is the variable that is influenced or that is the result of the independent variable.

Data Collection Technique

The research used the Pilot Test technique. The Pilot Test is used to test the validity and reliability of the research instrument. Here the researchers used respondents as many as 120 undergraduate Accounting study program students, 2021 Faculty of Economics and Business, Surabaya State University. The respondents were given a case to analyze and they were asked to play the role of a manager in a company. From the results of the analysis, students will fill out a questionnaire after which it will be known how a manager makes decisions to delegate tasks to his subordinates.

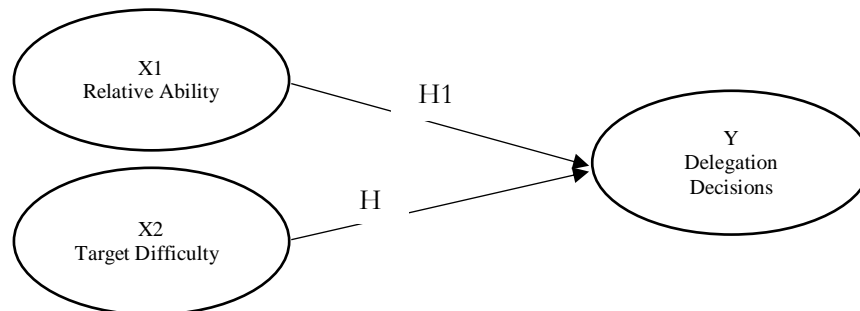
Data Analysis Technique

Descriptive analysis is to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations. This analysis is used to determine the number of respondents who will be divided according to predetermined characteristics, namely the first is women from adolescence to the elderly and the second characteristic is middle to upper income (S. Sugiyono, 2012).

Measurement Model, Structural Model, and Hypothesis Testing

Measurement models, structural models, and hypothesis testing were carried out with the help of the Smart PLS application. 3.3.0.

Figure 1. Research Model



H1 : *Relative Ability* influences the manager's decision to delegate tasks.

H2 : *Target Difficulty* influences the manager's decision to delegate tasks.

Formula SEM

$$F(\chi) = \beta_{\chi 1} + \beta_{\chi 2} + e$$

Results and Discussion

Results

The population consists of individuals, units, or elements that possess specific characteristics defined by the researcher. The data in this study is primary data. According to Sugiyono (2015), primary data refers to data sources that directly provide information to the data collector. The primary data for this study was obtained through the distribution of questionnaires to 120 students. The data was then analyzed using SmartPLS 3. The initial step in this process was to examine the reliability of each indicator, which can be observed in the following graph:

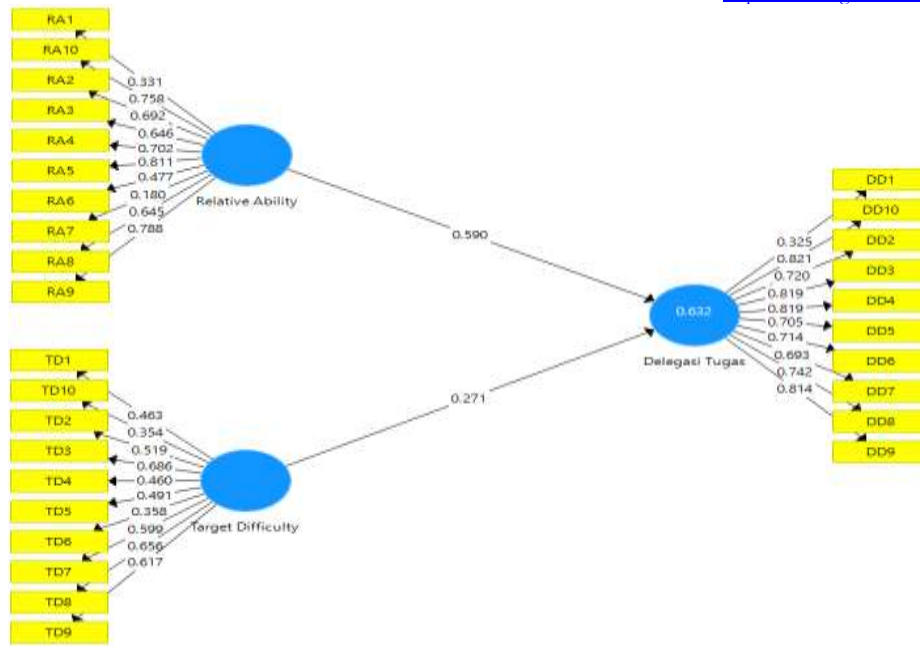


Figure 2: Outer Loadings Analysis Using Smartpls 3

Based on the data, the following table of outer loadings was then compiled:

Table 1. Outer Loadings Results using SmartPLS 3

	<i>Relative Ability</i>	<i>Target Difficulty</i>	<i>Delegasi Tugas</i>
RA1	0.331		
RA2	0.758		
RA3	0.692		
RA4	0.646		
RA5	0.702		
RA6	0.180		
RA7	0.477		
RA8	0.811		
RA9	0.645		
RA10	0.788		
TD1		0.463	
TD2		0.617	
TD3		0.519	
TD4		0.358	
TD5		0.460	
TD6		0.491	
TD7		0.686	
TD8		0.599	
TD9		0.656	
TD10		0.354	
DT1			0.325
DT2			0.821
DT3			0.720
DT4			0.819
DT5			0.819
DT5			0.705

DT7			0.714
DT8			0.693
DT9			0.742
DT10			0.814

According to Krasniqi & Hajdari, (2024), the minimum threshold for indicator reliability is 0.70. However, outer loadings between 0.40 and 0.70 are still subject to the researcher's discretion. This allows researchers to decide whether to retain or remove those indicators based on the study's quality. In the outer loadings test, several indicators had values below 0.70, prompting the researchers to set the minimum reliability threshold at 0.50. Consequently, the following indicators were eliminated:

Tabel 2. List Of Eliminated Indicators

Variable	Category	Indicator < 0.50
RA	Independent	<ul style="list-style-type: none"> • RA1 • RA6 • RA7
TD	Independent	<ul style="list-style-type: none"> • TD1 • TD4 • TD5 • TD6 • TD10
DT	Dependent	<ul style="list-style-type: none"> • DT1

The outer loadings graph after eliminating those indicators is as follows:

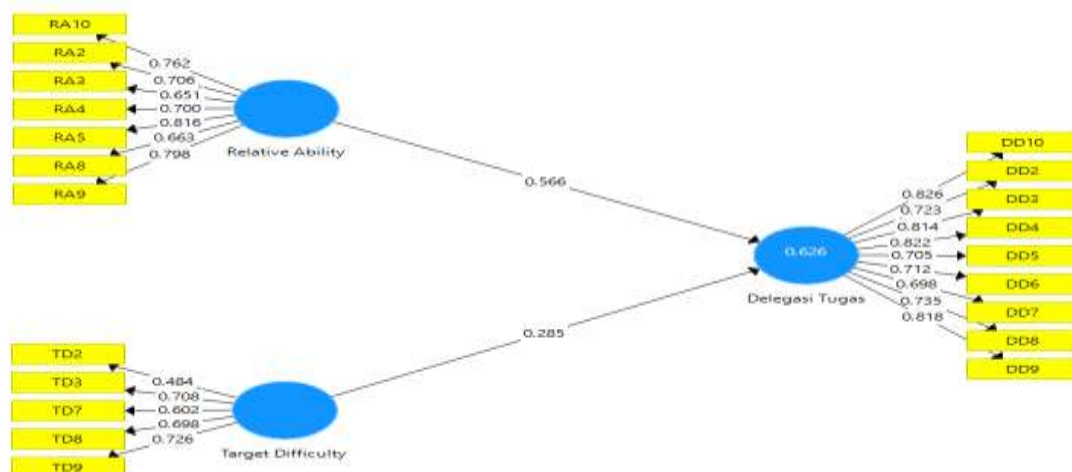


Figure 3. Outer Loadings Analysis After Elimination Using Smartpls 3

After eliminating indicators with outer loadings below 0.50, the results show 7 indicators for Relative Ability (RA), 5 indicators for Target Difficulty (TD), and 9 indicators for Task Delegation (DT). The indicators with the highest reliability are RA8 (0.811), TD7 (0.686), and DT2 (0.821).

Construct Reliability

Table 3. Construct Reliability

	Cronbach's Alpha	Composite Reliability
Task Delegation	0.910	0.926
Relative Ability	0.854	0.888
Target Difficulty	0.654	0.782

A research instrument is considered reliable if the acceptable reliability threshold is a construct reliability value greater than 0.70, although reliability with values between 0.60 and 0.70 is still acceptable (Ghozali, 2013). Table 4 shows that the construct reliability values for all variables in this study are above 0.60. The Cronbach's Alpha values for Task Delegation, Relative Ability, and Target Difficulty are 0.910, 0.854, and 0.654, respectively. Meanwhile, the composite reliability values for Task Delegation, Relative Ability, and Target Difficulty are 0.926, 0.888, and 0.782, respectively. This indicates that the indicators used in this study are reliable (McDaniel et al., 2010).

Discriminant Validity (Fornell Larcker Criterion)

The Discriminant Validity Test is a stage conducted to determine whether the variables or indicators in the study possess unique values that relate only to themselves and not to other variables or indicators represented. Based on Table 5, the average value for the Task Delegation variable is relatively higher than that of the other variables, measuring at 0.763 compared to 0.764 and 0.697 for the others. Similarly, the Relative Ability variable has a value of 0.730 and 0.696. The Target Difficulty variable shows values of 0.650, 0.696, and 0.679. Thus, the data model tested in this study meets the criteria demonstrating that the constructs within the model exhibit discriminant validity, which is a necessary step before conducting hypothesis testing.

Tabel 4. Discriminant Validity (Fornell Larcker Criterion)

	Task Delegation	Relative Ability	Target Difficulty
Task Delegation	0.763		
Relative Ability	0.764	0.730	
Target Difficulty	0.679	0.696	0.650

Hypothesis Testing

Table 5.4 shows that the independent variable, Relative Ability, has a direct positive effect (0.566) and is significant (p -value = 0.000) on the dependent variable, Task Delegation.

Table 5. Path Coefficients Direct Effect

	Original sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
RA – DT	0.566	0.570	0.095	5.394	0.000

From the table above, it can be concluded that the independent variable, Relative Ability, has a positive and significant effect on the dependent variable, Task Delegation. Therefore, H1 is accepted.

Table 5.5 shows that the independent variable, Target Difficulty, also has a direct positive effect (0.285) and is significant (p -value = 0.004) on the dependent variable, Task Delegation.

Table 6. Path Coefficients Direct Effect

	Original sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
TD – DT	0.285	0.291	0.098	2.899	0.004

From the table above, it can be concluded that the independent variable, Target Difficulty, has a positive and significant effect on the dependent variable, Task Delegation. Therefore, H2 is accepted.

Discussion

In modern business systems, decision-making has become increasingly complex, prompting the need for delegation of authority. Managers face the challenge of determining when to delegate tasks to subordinates, especially in the context of repetitive, specific tasks that require quick decisions (Kovaçi & Tahiri, 2024). Delegation allows top management to focus on strategic issues while reducing the burden of day-to-day operational decision-making.

However, delegation is not a straightforward process. Key considerations in delegation include the relative ability of subordinates and the difficulty level of the targets set for a task. This study primarily focuses on understanding how Relative Ability and Target Difficulty influence managerial decisions in task delegation. The findings indicate that both variables significantly impact managers' delegation decisions.

The results demonstrate that the relative ability of subordinates positively influences managers' decisions to delegate tasks. This aligns with the theory that managers tend to have more confidence in subordinates with higher skills. Delegating tasks to more capable individuals not only enhances efficiency but also fosters a stronger team (Sulistiasih et al., 2024).

However, despite the tendency to delegate tasks to more capable subordinates, managers also consider their self-image. They may hesitate to delegate highly important tasks, even if subordinates possess adequate abilities. This indicates that managers do not solely focus on technical skills but also on how the outcomes of these tasks may reflect on themselves. Thus, while relative ability is a dominant factor, psychological considerations also play a significant role in decision-making (Jusdienar et al., 2024).

Furthermore, Target Difficulty has also been shown to positively influence managers' decisions to delegate tasks. When performance targets are perceived as more difficult, managers are more likely to choose to delegate these tasks. This could be because they want to shift the responsibility for potentially unmet results, thereby protecting their self-image (Maklassa, 2024).

Setting more challenging targets can impact team motivation and performance. If managers feel that the established targets are overly ambitious, they may prefer to share the responsibility. This way, if failure occurs, they will not be the only ones blamed. This suggests that the decision to delegate is not only based on the abilities of subordinates but also on how managers perceive the risks associated with achieving these targets (Arnold & Artz, 2015).

Conclusion

Based on the findings of this study, it can be concluded that both Relative Ability and Target Difficulty have a significant influence on managerial decisions regarding task delegation. Relative Ability positively affects the decision to delegate tasks, while Target Difficulty also has a positive impact on delegation decisions. Thus, these two variables are interrelated and influence the outcomes of managers' decisions in delegating tasks.

Managers tend to prefer delegating tasks to subordinates who possess superior abilities and carefully consider the difficulty level of the tasks at hand. Making a decision to delegate tasks involves not only

assessing technical skills but also considering psychological factors to understand the risks associated with the delegation decision-making process. Therefore, by understanding the abilities of their subordinates and the difficulty of the tasks, managers can make more accurate and effective decisions. This means that managers should not only focus on technical capabilities but also consider the outcomes of the delegated tasks and their impact on their image within the organization.

Further research could explore additional factors that may influence delegation decisions, allowing for a more comprehensive understanding of task delegation. This understanding could enhance efficiency and effectiveness within organizations.

Limitations and Implications for Future Research

The limitation experienced by researchers is the difficulty in finding primary data sources from Company managers, so researchers used 120 students to replace the role of managers in determining decision making to delegate tasks to their subordinates using the pilot test method.

Suggestions for future authors may be able to prepare the right respondents in advance so that the data obtained will be more accurate. Future researchers should also explore other situational factors that can facilitate or influence managers' decisions in making decisions in delegating tasks to their subordinates.

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