

RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh antara partisipasi anggaran terhadap kinerja manajerial. Penelitian ini juga melibatkan variabel moderasi yaitu komitmen organisasi, gaya kepemimpinan dan budaya organisasi yang di ukur menggunakan beberapa pernyataan untuk menguji apakah komitmen organisasi, gaya kepemimpinan dan budaya organisasi dapat memoderasi pengaruh hubungan partisipasi anggaran dan kinerja manajerial.

Populasi pada penelitian ini adalah perusahaan manufaktur bidang otomotif terbaik di Indonesia. Sampel dipilih menggunakan metode *purposive sampling* yang di tujukan khususnya untuk manajer tingkat menengah dan didapatkan 67 sampel. Analisis data menggunakan Analisis Regresi Sederhana dan *Moderated Regression Analysis* (MRA).

Hasil penelitian ini menunjukkan bahwa partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja manajerial. Pengujian terhadap variabel moderating juga menunjukkan bahwa gaya komitmen organisasi dan budaya organisasi berpengaruh positif dan signifikan terhadap hubungan antara partisipasi anggaran terhadap kinerja manajerial. Sedangkan variable gaya kepemimpinan berpengaruh positif tidak signifikan terhadap hubungan antara partisipasi anggaran terhadap kinerja manajerial.

Kata kunci: *partisipasi anggaran, kinerja manajerial, komitmen organisasi, gaya kepemimpinan, budaya organisasi*

ABSTRACT

This study aimed to analyze the influence of budget participation on management performance. This study include organizational commitment, leadership style and organizational culture as moderating variable who measured using several statements to test whether organizational commitment, leadership style and organizational culture can moderate the causal relationship between budget participation and management performance.

The population of this study are the best manufacturing companies engaged in automotive field in Indonesia. Samples were selected using purposive sampling method that is aimed specifically for mid-level managers and found that 67 samples. Data analysis used Simple Regression Analysis and Moderated Regression Analysis (MRA).

The results of this study shows that participatory budgeting has a positive and significant effect on management performance. Tests on moderating variables also shows that organizational commitment and organizational culture has a positive and significant effect on the causal relationship between participatory budgeting and management performance. While the leadership style variable has a positive but no significant effect on the causal relationship between budget participation and management performance.

Keyword: *participatory budgeting, management performance, organizational commitment, leadership style, organizational culture*