

RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh insentif, motivasi kerja, komitmen organisasi dan pengendalian internal terhadap kinerja manajerial Koperasi Kabupaten Banyumas. Pengumpulan data dalam penelitian ini menggunakan survei kuesioner dengan pemilihan sampel menggunakan metode *purposive sampling*. Kuesioner dibagikan kepada 49 manajer Unit Simpan Pinjam Kabupaten Banyumas. Data dianalisis menggunakan teknik analisis regresi linear berganda dengan *software* SPSS. Hasil penelitian ini menunjukkan bahwa motivasi kerja, komitmen organisasi, dan pengendalian internal berpengaruh positif terhadap kinerja manajerial. Sedangkan insentif tidak berpengaruh positif terhadap kinerja manajerial.

Kata kunci : insentif, motivasi kerja, komitmen organisasi, pengendalian internal, kinerja manajerial.

SUMMARY

This study aims to examine the effect of incentive, work motivation, organizational commitment, and internal control on managerial performance Banyumas District Cooperative. To collect data of this study, survey questionnaire with sample selection using purposive sampling method are used. Questionnaires given to 49 managers of the saving and loan unit cooperative of Banyumas District. Their responses are analyzed using multiple linear regression analysis technique through SPSS software. These analysis results reveal that work motivation, organizational commitment, and internal control has positive effects to managerial performance. However, incentive has negative effect to managerial performance.

Keywords : incentive, work motivation, organizational commitment, internal control, managerial performance.