ABSTRACT

THE INFLUENCE OF BUDGET PARTICIPATION AND BUDGET GOAL CLARITY TOWARD MANAGERIAL PERFORMANCE IN THAT ORGANIZATION COMMITMENT AS MODEARTING AND JOB-RELEVANT INFORMATION AS INTERVENING
(In Gresik District)

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The research is intended to investigate; first, whether participation of budgetting, job-relevant information, budget goal clarity will influence managerial performance. Second, to know whether organization commitment as a moderating variable between budget goal clarity and managerial performance. Third, to know whether organization commitment as a moderating between budget participation and managerial performance.

The design used is quantitative by using path analysis. The samples are 49 respondents of the official at echelon IIB and IIIA in the district of Gresik. The variables are budget participation, budget goal clarity, job-relevant information, and managerial performance. This analysis uses path analysis with SPSS 1.3.

The results show that budget participation had significant influence on managerial performance. Therefore, the first hypothesis is proven at the significant level 0.001. Budget participation had significant influence on job-relevant information with significant level 0.044. Therefore the second hypothesis is proven. Job-relevant information didn’t influence managerial performance, therefore the third hypothesis is not proven at the significant level 0.138. Budget goal clarity influenced job-relevant information. Therefore, the fourth hypothesis was proven at significant level 0.003. Budget goal clarity influenced managerial performance at significant level 0.004. Therefore, the fifth hypothesis was proven. The interaction between budget goal clarity and organization commitment influenced managerial performance. Therefore, organization commitment became moderating variable toward managerial performance at significant level 0.007. The interaction of budget participation and organization commitment influenced managerial performance. Therefore, organization commitment could not become the role of moderating variable in the interaction with managerial performance at significant level 0.809.