ABSTRACT

Aschab, Nuril. 2014. THESIS. Title: “Effect of Budget Participation on Managerial Performance with Organizational Commitment and Innovation perception as a moderating variable in Bojonegoro agencies”

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Keyword : Budget Participation, Managerial Performance, Organizational Commitment, Perceived Innovation, Public sector Organization

This study aims to investigate the effect of budget participation on managerial performance to be moderated by perceptions of organizational commitment and innovation in public sector organizations. The study also examined whether the perception of organizational commitment and innovation are moderating variables of budgetary participation and managerial performance. The population in this study are all structural officers in district offices Bojonegoro. And the sampling method is to make the whole population census as the study sample, with the criteria that have been determined.

This research data collection using questionnaire survey. The questionnaire submitted to 60 officials in departments structural Bojonegoro, 53 questionnaires were returned duly completed and can be processed. The data collected were processed using multiple regression analysis, hypothesis testing using the test statistic f, t statistical test, and the coefficient of determination. To examine the effect of direct and indirect budgetary participation on performance is moderated managerial with organizational commitment and perceptions of innovation.

The results of this study indicate that the presence of a direct effect of budget participation on managerial performance, influence of organizational commitment on managerial performance, perceptions of innovation and influence on managerial performance, effect of budget participation on managerial performance with variable moderated by organizational commitment and perceptions of innovation.