

INTISARI

Studi ini meneliti “Pengaruh Komitmen Organisasi dan Gaya Kepemimpinan *Consideration* terhadap Hubungan antara Partisipasi Anggaran dan Kinerja Manajerial (Studi Empiris pada Kantor Cabang Perbankan Indonesia di Bengkulu dan Yogyakarta)”. Tujuan penelitian ini adalah untuk menemukan bukti empiris : (a) Apakah partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja manajerial, (b) Komitmen organisasi berpengaruh positif dan signifikan terhadap hubungan antara partisipasi anggaran dan kinerja manajerial, (c) Gaya kepemimpinan *consideration* berpengaruh positif dan signifikan terhadap hubungan antara partisipasi anggaran dan kinerja manajerial.

Responden penelitian ini adalah manajer kantor cabang utama bank-bank di Bengkulu dan Yogyakarta dengan total populasi sebesar 43 kantor cabang, 14 kantor cabang di Bengkulu dan 29 kantor cabang di Yogyakarta. Data yang dikumpulkan diolah dengan menggunakan *Moderating Regression Analysis (MRA)* dan regresi interaksi antar variabel.

Hasil Penelitian ini adalah : (a) Partisipasi Anggaran berpengaruh positif dan signifikan terhadap kinerja manajerial, (b) Komitmen organisasi berpengaruh negatif dan signifikan terhadap hubungan antara partisipasi anggaran dan kinerja manajerial, (c) Gaya kepemimpinan *consideration* berpengaruh negatif dan signifikan terhadap hubungan antara partisipasi anggaran dan kinerja manajerial.

Kata Kunci : Komitmen Organisasi, Gaya Kepemimpinan *Consideration*, Partisipasi Anggaran, Kinerja Manajerial.

ABSTRACT

This study is about “The Influence of Organization Commitment and Leadership Style of Consideration towards The Relationship between Budget Participation and Managerial Performance (Empirical Study at Branch Officer of Indonesian Banks in Yogyakarta and Bengkulu)”. The aims of this study is to find empirical evidences of : (a) whether the budget participation influences positively and significantly managerial performance ?, (b) whether organization commitment influences positively and significantly the relationship between budget participation and managerial performance ?, (c) whether leadership style of consideration influences positively and significantly the relationship between budget participation and managerial performance ?.

The respondent of this research are manager of main branch officer of banks in Bengkulu and Yogyakarta of which the total population is 43 branch, 14 branch in Bengkulu and 29 branch in Yogyakarta. The collected data are analyzed using Moderating Regression Analysis (MRA) with regression interaction among variable.

The findings of this research are : (a) budget participation influences positively and significantly managerial performance, (b) organization commitment influences negatively and significantly the relationship between budget participation and managerial performance, (c) the leadership style of consideration influence negatively and significantly the relationship between budget participation and managerial performance.

Keywords: *Organizational commitment, leadership style of consideration, budget participation, managerial performance*