

ABSTRACT

This study is about "The Influence of Organization Commitment and Leadership Style towards The Relationship between Budget Participation and Managerial Performance (Empirical Study at Swalayan in Yogyakarta)". 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 swalayan in Yogyakarta of which the total population is 43 swalayan. 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 not significantly the relationship between budget participation and managerial performance, (c) the leadership style of consideration influences not significantly the relationship between budget participation and managerial performance.

Keywords : *Organizational commitment, Leadership style of consideration, Budget participation, Managerial performances*

INTISARI

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

Responden penelitian ini adalah manajer Swalayan-Swalayan di Yogyakarta dengan total populasi sebesar 43 kantor cabang. 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 tidak signifikan terhadap hubungan antara partisipasi anggaran dan kinerja manajerial, (c) Gaya kepemimpinan berpengaruh tidak signifikan terhadap partisipasi anggaran dan kinerja manajerial.

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