

**THE EFFECT OF PERFORMANCE BUDGETING AND PERFORMANCE APPRAISAL ON THE PRIVATE HIGHER EDUCATION PERFORMANCE THROUGH REWARD AND PUNISHMENT AS INTERVENING VARIABLES AND ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE**

**(A study on the private higher education in Ciamis and Tasikmalaya)**

**PENGARUH ANGGARAN BERBASIS KINERJA DAN PENILAIAN KINERJA TERHADAP KINERJA PERGURUAN TINGGI SWASTA MELALUI SISTEM PENGHARGAAN DAN HUKUMAN SEBAGAI VARIABEL INTERVENING DAN KOMITMEN ORGANISASI SEBAGAI VARIABLE MODERASI**

**(Sebuah studi pada pendidikan tinggi swasta di Ciamis dan Tasikmalaya)**



By

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## STATEMENT OF ORIGINALITY

Herewith, I

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I declare that the undergraduate thesis entitled, **“THE EFFECT OF PERFORMANCE BUDGETING AND APPRAISAL ON THE PRIVATE HIGHER EDUCATION PERFORMANCE THROUGH REWARD AND PUNISHMENT AS INTERVENING VARIABLE AND ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE (A study on the private higher education in Ciamis and Tasikmalaya)”** is my own original work to fulfill the requirement for the degree of Sarjana Akuntansi (S. Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objection or claim from others.

Yogyakarta, 21 March 2020

The Researcher  
  
Hayyin Nisriaini Priatna

## **MOTTO**

“Allah akan meninggikan orang-orang yang beriman di antaramu dan orang-orang yang diberi ilmu pengetahuan.”

(QS.Al-Mujadalah: 11)

“Hai orang-orang yang beriman, jadikanlah sabar dan shalat sebagai penolongmu, sesungguhnya Allah beserta orang-orang yang sabar”

(QS.Al-Baqarah: 153)

“Kuncinya terletak bukan pada bagaimana anda menghabiskan waktu, namun dalam menginvestasikan waktu anda”

(Stephen R. Covey)

“Menyia-nyiakan waktu lebih berbahaya dari kematian, karena menyia-nyiakan waktu akan memutuskanmu dari Allah dan negeri akhirat, sedangkan kematian hanya memutuskan dirimu dari dunia dan penduduknya”.

(Al-Fawaid hal 44)

“Enjoy the moment karena seberat apapun hari ini atau hari yang akan kita hadapi, semua pasti berlalu,”

## **DEDICATION PAGE**

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This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. This author takes this topic in the hope that it can become a reference for the government in knowing the factors that influence the whistleblowing intention and can be a reference for previous research.

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Yogyakarta, 21 March 2020

**Hayyin Nisriaini Priatna**

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