PENGARUH PARTISIPASI ANGGARAN DAN KOMITMEN ORGANISASI TERHADAP KINERJA MANAJERIAL PADA SEKOLAH TINGGI DESAIN (STD) BALI

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Abstrak
In this era of globalization of the nation of Indonesia faced with reality will be the changes more quickly than it is required to manage the management company efficiently so that companies can survive and thrive in the face of intense competition. A budget is a plan of work organization are manifested in the form of quantitative. The Organization’s commitment to a situation where an individual has an attachment, as well as the feeling of having a top company. The performance is an effort in carrying out the task. So, with the participation of the budget, the company’s managerial performance will increase as well as the existence of such participation, will increase the commitment to more responsible for every decision that has been set. This study aims to test and know how the participation and commitment of the Organization’s budget against the managerial performance. This research includes the types of descriptive research via questionnaires. The population in this research is 101 persons and samples used in this study were 35 respondents. Sampling using a purposive sampling technique. Technique of data collection using a questionnaire that has been tested the level of validity and its reliability. Data analysis techniques using multiple linear regression analysis, The results showed that the participation of budget influential positive effect against managerial performance, organizational commitment does not affect managerial performance. Further research is recommended to use the population more so that research results can be more generalized, using more than 2 (two) variables and the company recommended to increase the participation of the budget affecting managerial performance.

Keywords: participation budget, organizational commitment, managerial performance