

## ABSTRAK

### PENGARUH PARTISIPASI DALAM PENYUSUNAN ANGGARAN TERHADAP PRESTASI KERJA MANAJER Penelitian Pada Manajer Cabang Perum Pegadaian Kanda VII Yogyakarta

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Penelitian ini bertujuan untuk mengetahui pengaruh partisipasi dalam penyusunan anggaran terhadap prestasi kerja manajer.

Penelitian studi kasus ini dilakukan di Perum Pegadaian Kanda VII Yogyakarta dari bulan Juni sampai bulan Agustus tahun 2002. Populasi penelitian meliputi seluruh manajer cabang Perum Pegadaian Kanda VII Yogyakarta. Sampel penelitian berjumlah 30 responden yang diambil dengan teknik *purposive sampling*. Teknik pengumpulan data yang digunakan adalah wawancara, kuesioner dan dokumentasi. Teknik analisis data yang digunakan adalah analisis regresi.

Hasil penelitian menunjukkan ada hubungan positif dan tinggi antara variabel partisipasi dalam penyusunan anggaran dengan variabel prestasi kerja manajer ( $r = 0.732$ ). Hasil pengujian menunjukkan bahwa hubungan antara variabel partisipasi dalam penyusunan anggaran dengan prestasi kerja manajer signifikan pada taraf signifikansi 5% ( $t$  hitung  $5.686 > t$  tabel  $1.701$ ), berarti partisipasi dalam penyusunan anggaran berpengaruh positif dan signifikan terhadap prestasi kerja manajer.

Dengan demikian hipotesis yang menyatakan bahwa partisipasi dalam penyusunan anggaran berpengaruh terhadap prestasi kerja manajer cabang di wilayah Perum Pegadaian Kanda VII Yogyakarta dapat diterima.

## **ABSTRACT**

### **THE INFLUENCE OF PARTICIPATION IN ARRANGING BUDGET TOWARD MANAGER'S WORK ACHIEVEMENT A Research At Branch Manager Of Pawnshop Company Of "Kanda" VII Yogyakarta**

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This research was aimed to know the influence of participation in arranging budget toward manager's work achievement.

This case study research was accomplished at Pawnshop Company Of "Kanda" VII Yogyakarta from June to August 2002. The research population covered the whole of Branch Manager of Pawnshop Company of "Kanda" VII Yogyakarta. The research samples amounted 30 respondents which were taken by purposive sampling technique. The data gathering technique used were interviews, questionnaire and documentation. The data analysis technique used was regression analysis.

The research result showed that there was a high, positive correlation between participation variable in arranging budget and manager's work achievement variable ( $r = 0.732$ ). The test result showed that the correlation between participation variable in arranging budget and manager's work achievement variable was significant at significance level of 5% (the  $t$  counted  $5.686 >$  the  $t$  table  $1.701$ ), it meant that participation in arranging budget had positive and significant effect toward manager's work achievement.

Thus, hypothesis which stated that participation in arranging budget had influenced branch manager's work achievement at region of Pawnshop Company of "Kanda" VII Yogyakarta could be accepted.