

ABSTRAK

**PENGARUH PARTISIPASI PENYUSUNAN ANGGARAN DAN KOMITMEN
ORGANISASI TERHADAP KINERJA PEGAWAI
Studi Kasus di Kantor Kesatuan Bangsa Kota Yogyakarta**

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Penelitian ini bertujuan: (1) untuk mengetahui pengaruh partisipasi penyusunan anggaran terhadap kinerja pegawai, (2) untuk mengetahui pengaruh komitmen organisasi terhadap kinerja pegawai, dan (3) untuk mengetahui pengaruh partisipasi penyusunan anggaran dan komitmen organisasi terhadap kinerja pegawai. Semakin tinggi partisipasi penyusunan anggaran maupun komitmen organisasi maka semakin tinggi kinerja pegawai. Pemilihan variabel penelitian merujuk pada penelitian terdahulu yang menyatakan bahwa terdapat pengaruhnya terhadap kinerja pegawai.

Penelitian yang dilakukan berupa studi kasus dan dilaksanakan pada bulan April sampai bulan Mei tahun 2015. Data yang digunakan berupa data primer dan data sekunder. Data primer berupa hasil dari pengisian kuesioner, sedangkan data sekunder berkaitan dengan gambaran umum kantor. Responden pada penelitian ini diambil dari seluruh pegawai yang berada di Kantor Kesatuan Bangsa Kota Yogyakarta sebanyak 24 orang. Teknik analisis data menggunakan uji regresi linier berganda.

Hasil penelitian menunjukkan bahwa 1) Partisipasi penyusunan anggaran tidak berpengaruh terhadap kinerja pegawai yang dibuktikan dari hasil uji t dimana nilai signifikansi lebih dari 0,05 yaitu 0,219, 2) Komitmen organisasi berpengaruh terhadap kinerja pegawai yang dibuktikan dari hasil uji t dimana nilai signifikansi kurang dari 0,05 yaitu 0,010, dan 3) Partisipasi penyusunan anggaran dan komitmen organisasi berpengaruh terhadap kinerja pegawai yang dibuktikan dari hasil Uji F dimana nilai signifikansi kurang dari 0,05 yaitu 0,000.

Kata Kunci: Partisipasi penyusunan anggaran, komitmen organisasi, dan kinerja pegawai

ABSTRACT

**THE INFLUENCE OF PARTICIPATION IN BUDGETING AND
ORGANIZATIONAL COMMITMENT ON THE PERFORMANCE OF THE
EMPLOYEE**

Case Study in Office of the National Unity Organisation Yogyakarta

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The purpose of this research was to (1) investigate the influence of participation in budgeting on the performance of employee, (2) investigate the influence of organizational commitment on the performance of employee, (3) investigate the influence of participation in budgeting and organizational commitment on the performance of employee. The higher the participation in budgeting and organizational commitment then the higher the performance of employee will be. Research variables used in the study refer to previous research which claimed that there are effects on employee performance.

The type of this research was a case study and was carried out in April until May 2015. Data used in this research are primary data and secondary data. Primary data are taken from the questionnaires, while secondary data from general description of the office. Respondents in this research were taken from all employees who are in Office of the National Unity Yogyakarta as many as 24 people. Data were analyzed using multiple linier regression.

The result form the research showed that: (1) participation in budgeting does not influence the employee's performance as evidenced from the results of the t test in which the significance value more than 0,05 which is 0,219, (2) organizatinal commitment influence the employee's performance as evidenced from the results of the t test in which the significance value less than 0,05 which is 0,010, and (3) participation in budgeting and organizational commitment influence the employee's performance as evidenced from the results of the F test in which the significance value less than 0,05 which is 0,000.

Keywords: Participation in budgeting, organizational commitment, and performance of employee