

ABSTRACT

The study entitled Participation Budgeting, Organizational Commitment and Clarity to the Budgeting toward Local Government Performance have an aims to test: 1) The effect of Budgetary Participation on the Performance of Local Government. 2) The influence of Organizational Commitment to Performance of Local Government. 3) The effect of Budget Targets Clarity on the Performance of Local Government. The population in this study is the SKPD of Semarang city with sample selection using purposive sampling method. Data used in the form of primary data with data collection in the form of survey questionnaires to 140 respondents represented by the Head of Agency / Department / Office / District / Secretariat, Head of Division , Section in Chief, Field in Chief and Staff at SKPD Semarang. The analysis used to prove the hypothesis of the research is multiple linear regression analysis.

The results show : 1) Participation Budgeting has a positive significant effect on the performance of Local Government, where the t value $>$ t table is $5.397 > 1.656$ (sig. $0.000 < 0.05$) with a positive coefficient value of 0.343 ($H1$ accepted). 2) Organizational Commitment hasn't a positive significant effect on the performance of Local Government, where the t value $<$ t table is $1.433 < 1.656$ (sig. $0.154 > 0.05$) with a positive coefficient value of 0.103 ($H2$ rejected). 3) Clarity Budget Goal has a positive significant effect on the performance of Local Government, where the t value $>$ t table is $6,320 > 1,656$ (sig. $0.000 < 0.05$) with a positive coefficient value of 0.463 ($H3$ accepted).

Keywords: Budgeting, Local Government Performance, Participation Budgeting, Organizational Commitment, Goal Clarity Budgeting.