

ABSTRACT

The present study aims to examine the budgetary participation and planning of performance relationship in a public sector organization. It also attempts to examine whether organization commitment moderating the budgetary participation and planning of performance relationship.

Collecting data using primary data and secondary data collection. Collecting data using primary data is the questionnaire by using purposive sampling technique. Data obtained from three-and four-echelon employees who work in Semarang District Government. Methods for analyzing the data using regression. Collecting data using content analysis to secondary data is document of planning RKPD (Rencana Kerja Pemerintah Daerah) in Semarang District Government. Methods for analyzing the data using regression.

The analysis results indicate that budgetary participation and planning of performance have negative relationship and statistically significant. Beside that budgetary participation also directly affects planning of performance with the moderating variable of organization commitment.

Keywords: budgetary participation, planning of performance, organization commitment, public sector organization