

ABSTRACT

The purpose of this study is to reexamine the relation of budgetary participation and managerial performance. Contingency approach is used in this study because there are several aspects in each situation to practice the relation between budgetary participation and managerial performance. Organizational commitment and locus of control are factors that used to moderate that relation.

This study use 32 managers of PT Adhi Karya (Persero) Tbk, Construction Division I Jakarta as the object by giving questioner directly to them for collecting the data. Analysis data in this study that has been used to answer the research hypothesis is multiple regressions.

Based on the analysis, this research proves that the effect of relation between budgetary participation and managerial performance is positive and significant. The result for interaction of organizational commitment and locus of control is also positive and significant affect the relation between budgetary participation and managerial performance. All result is shown by significance value that is smaller than 0,05. The higher budgetary participation in an organization, the higher managerial performance can be. And when organizational commitment and locus of control are higher, the relation between budgetary participation and managerial performance is higher.

Key words : budgetary participation, managerial performance, organizational commitment, locus of control