

ABSTRACT

Education is vital in promoting and make a nation into the modern. The limited budget provided by the government, making the need for strategic planning in each business unit in the management of the education budget in order to achieve agency goals effectively and efficiently. However the is not the case in the unit at the University of Semarang. Although the strategic plan has been prepared and determined, but has not yet become a reference in the preparation of work plans and budgets. Resulting in discrepancies between the work plan and budget to the strategic plan.

The purpose of this study is to determine the factors that influence the preparation of work plans and budgets as well as to analyze the variables that affect the preparation of work plans and budgets in the work unit on UNNES. The benefits expected from the results of this study in order to be taken into consideration in the process of the work plans and budgets in UNNES. In addition, other benefits that can be expected is material information for the parties who perform related study. The hypothesis in this study is believed to leadership (X1), the capacity of human resources (X2), organizational commitment (X3), and organizational culture (X4) for the preparation of work plans and budgets in the work unit UNNES. The method used is multiple linear regression.

The results showed that simultaneous and partially variable leadership, human resources capacity, organizational commitment and organizational culture significant positive effect on the preparation of work plans and budgets in the work unit UNNES. Therefore, in order that the purpose of the work plans and budgets can be achieved optimally, it must be further enhanced program of activities to improve the quality of leadership, human capacity, organizational commitment and organizational culture.

Keywords: strategic plan, work plan and budget (RKA), discrepancies.