

ABSTRAK

Mila Purani Sistiyan

NIM: S431402020

PERSEPSI PEGAWAI PENGELOLA ANGGARAN TENTANG PENGARUH PARTISIPASI ANGGARAN, KOMITMEN ORGANISASI, DAN GAYA KEPEMIMPINAN TERHADAP KINERJA PEGAWAI

Penelitian ini mempunyai tujuan agar memperoleh bukti empiris terkait dengan pengaruh partisipasi anggaran, komitmen organisasi, dan gaya kepemimpinan terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran. Penelitian ini menggunakan data primer melalui kuesioner yang dibagikan kepada pegawai satuan kerja yang terlibat langsung dalam penyusunan anggaran di wilayah kerja KPPN (Kantor Pelayanan Perbendaharaan Negara) Surakarta yang meliputi wilayah Surakarta, Sukoharjo, dan Wonogiri. Penelitian ini melibatkan 80 satuan kerja baik yang di bawah kementerian ataupun lembaga. Kuesioner yang dapat dianalisis sebanyak 116 dari 165 kuesioner yang dibagikan.

Variabel independen dalam penelitian ini meliputi partisipasi anggaran, komitmen organisasi, dan gaya kepemimpinan. Variabel dependen yaitu kinerja pegawai. Uji asumsi klasik yang digunakan dalam penelitian ini yaitu uji normalitas, uji multikolinearitas, uji autokorelasi, dan uji heterokedastisitas. Uji hipotesis menggunakan regresi berganda dengan SPSS.

Hasil pengujian yang dilakukan sebagai berikut: 1) partisipasi anggaran berpengaruh positif terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran, 2) komitmen organisasi berpengaruh positif terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran, 3a) gaya kepemimpinan otoriter tidak berpengaruh terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran, 3b) gaya kepemimpinan demokratis berpengaruh positif terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran, 3c) gaya kepemimpinan *laissez-faire* (bebas) tidak berpengaruh terhadap kinerja pegawai yang dipersepsikan oleh pegawai pengelola anggaran.

Kata Kunci: partisipasi anggaran, komitmen organisasi, gaya kepemimpinan kinerja pegawai

ABSTRACT

Mila Purani Sistiyan

NIM: S431402020

PERCEPTION OF BUDGET MANAGING EMPLOYEE ON THE EFFECT OF BUDGETARY PARTICIPATION, ORGANIZATIONAL COMMITMENT, AND LEADERSHIP STYLES ON THE EMPLOYEES' PEFORMANCE

This study aimed at gaining the empirical evidence *vis-a-vis* the effect of budgetary participation, organizational commitment, and leadership styles on the employees' performance perceived by budget managing employees. This study made use of the primary data garnered from questionnaires distributed to the employees who were directly engaged in the preparation of budget within the work units in working area of the state treasury service office (in Indonesian language known by *Kantor Pelayanan Perbendaharaan Negara* and abbreviated as KPPN) of Surakarta. The work units covered several regions such as Surakarta, Sukoharjo, and Wonogiri. This study incorporated 80 work units under both ministry and institution. Of 165 questionnaires which were distributed, 116 pieces were returned and could further be analyzed.

The independent variables in this study fell into budgetary participation, organizational commitment, and leadership styles, whereas the dependent variable was the employees' performance. The classic assumption tests in this study included normality, multicollinearity, autocorrelation, and heteroscedasticity test. The hypotheses testing applied multiple regression analyses through SPSS.

The results indicated the following details: 1) budgetary participation had a positive effect on the employees' performance perceived by budget managing employees; 2) organizational commitment had a positive effect on the employees' performance perceived by budget managing employees; 3a) the authoritarian leadership style had no effect on the employees' performance perceived by budget managing employees; 3b) the democratic leadership style had a positive effect on the employees' performance perceived by budget managing employees; and 3c) the *laissez-faire* leadership style had no effect on the employees' performance perceived by budget managing employees.

Keywords: budgetary participation, organizational commitment, leadership styles, employees' performance