

# Pengaruh profil kebutuhan psikologis manajer dan partisipasi anggaran terhadap komitmen pencapaian target anggaran : studi kasus perbankan di Indonesia = The effect of psychological needs of manager and budget participation on budget goal commitment : case study banking in Indonesia

Nissava Kinjie, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20331320&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Partisipasi Anggaran dan Profil Kebutuhan Psikologis Manajer yang mencakup Kebutuhan Berprestasi (Nach), kebutuhan Berafiliasi (Naff) serta Kebutuhan untuk Berkuasa (Npow) terhadap Komitmen Pencapaian Target Anggaran. Secara umum, diduga bahwa Partisipasi Anggaran dan Kebutuhan Psikologis manajer berpengaruh positif terhadap Komitmen Pencapaian Target Anggaran.

Data yang digunakan dalam penelitian ini diperoleh dari persepsi manajer tingkat menengah yang diperoleh melalui instrument penelitian kuesioner. Sampel adalah responden yang mencakup 100 orang manajer tingkat menengah pada industri perbankan di Indonesia. Untuk menguji hipotesis, digunakan metode analisis data berupa distribusi frekuensi, uji reliabilitas, validitas (analisis faktor), dan analisis regresi. Proses pengujian empiris menggunakan SPSS Statistics 17.

Hasil penelitian menunjukkan bahwa Partisipasi Anggaran serta Kebutuhan Berprestasi berpengaruh positif pada Komitmen Pencapaian Target Anggaran. Sedangkan, Kebutuhan Berafiliasi serta Kebutuhan Berkuasa tidak berpengaruh terhadap Komitmen Pencapaian Target Anggaran.

.....This research is aimed to examine the effect of Budget Participation and Psychological Needs of Manager on Budget Goal Commitment. Manager's psychological needs include: (i) need for achievement (Nach); (ii) need for affiliation (Naff); and (iii) need for power (Npow). General hypotheses to be tested stated that Budget Participation and Psychological Needs of Manager are positively influence Budget Goal Commitment.

The primary data used in this study is the perceptions of middle management collected through questionnaires. Sample respondents consists of 100 middle-level managers in the banking industry in Indonesia. Data analysis method used is the frequency distribution, test reliability, validity (factor analysis), and regression analysis. The SPSS Statistics 17 is used as a tool for the empirical test.

The results indicate that Budget Participation and the Need for Achievement are positively associated with Budget Goal Commitment. On the other hand, the psychological needs of the manager to affiliate and to have power did not affect the commitment of the managers in the company's budget target.