

Pengaruh partisipasi anggaran terhadap kinerja manajerial melalui komitmen tujuan anggaran dan job relevant information sebagai varabel intervening

Imam Ghozali, author

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Abstrak

The purpose of this research is to analyst the influence of participative budgeting toward managerial performance, whether through budget goal commitment or job-relevant information as intervening variable. Inconsistency of the results of the prior research, become a motivation of this study- Data used in this study is obtained from perceptions of managers who has filled the questionnaires. Data collected by sending 700 questionnaires to managers of manufacturing companies that listed in Jakarta Stock Exchange. 168 questionnaires out of 700 were received or about 24 % response rate and structural equation modeling was used to analyzed the data using software Partial Least Square called Smart PLS. The result of these study shows that budget goal commitment and budget participation have significance influence on the managerial performance and also budget participation has significance effect on job relevant information.