

ABSTRAK

PENGARUH PARTISIPASI ANGGARAN, SISTEM PENGENDALIAN INTERNAL, KOMITMEN ORGANISASI DAN KEPUASAN KERJA TERHADAP KINERJA MANAJERIAL

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Penelitian ini dilakukan berdasarkan fenomena korupsi yang terjadi di perguruan tinggi yang diungkapkan oleh *Indonesian Corruption Watch (ICW)* pada Oktober 2016. Kasus ini melibatkan pejabat struktural di fakultas maupun universitas serta pihak swasta dan pejabat pemerintah daerah. Penyebab tindak korupsi di perguruan tinggi yaitu lemahnya sistem pengendalian internal dan kurangnya rasa komitmen terhadap perguruan tinggi. Sehingga penelitian ini diharapkan dapat memperoleh bukti empiris mengenai pengaruh partisipasi anggaran, sistem pengendalian internal, komitmen organisasi dan kepuasan kerja terhadap kinerja manajerial pada Perguruan Tinggi Negeri BLU (Badan Layanan Umum) di Lampung. Populasi dalam penelitian ini adalah Perguruan Tinggi Negeri di Lampung. Sampel yang diambil menggunakan metode *purposive sampling*, responden dalam penelitian ini adalah Wakil Dekan bidang Keuangan, Ketua Jurusan dan Sekretaris Jurusan, sehingga diperoleh sampel yang dapat diolah sebanyak 129 kuesioner. Pengujian dalam penelitian ini menggunakan analisis linear berganda dengan *software* SPSS 22. Hasil penelitian menunjukkan bahwa sistem pengendalian internal dan kepuasan kerja berpengaruh positif dan signifikan terhadap kinerja manajerial. Sedangkan partisipasi anggaran dan komitmen organisasi tidak memiliki pengaruh signifikan terhadap kinerja manajerial.

Kata kunci : Partisipasi Anggaran, Sistem Pengendalian Internal, Komitmen Organisasi, Kepuasan Kerja, Kinerja Manajerial

ABSTRACT

THE EFFECT OF BUDGET PARTICIPATION, INTERNAL CONTROL SYSTEM, ORGANIZATIONAL COMMITMENT AND JOB SATISFACTION ON MANAGERIAL PERFORMANCE

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This research was conducted based on the phenomenon of corruption that occurred in universities revealed by Indonesian Corruption Watch (ICW) in October 2016. This case involved structural officials in the faculties and universities as well as the private sector and local government officials. The causes of corruption in universities were the weak of an internal control system and a lack of commitment to universities. So this research expected to obtain empirical evidence about the effect of budget participation, internal control systems, organizational commitment and job satisfaction on managerial performance in Public Service Agency in Lampung. The population in this research were State Universities in Lampung. The samples were taken using purposive sampling method, respondents in this research were Deputy Dean of Finance, Chair of the Department and Secretary of the Department, so the samples that were 129 questionnaires that could be processed. The hypothesis in this research uses multiple linear analysis with SPSS 22 software. The results of the research showed that the internal control system and job satisfaction have a positive and significant effect on managerial performance. While, the budget participation and organizational commitment did not have a significant effect on managerial performance.

Keywords: *Budget Participation, Internal Control Systems, Organizational Commitment, Job Satisfaction, Managerial Performance*