

ABSTRACT

This study aims to determine whether the organizational culture and organizational commitment were able to moderate the relationship between budget participation and managerial performance. The population in this study were officials from Palembang government. The research sample is applied using purposive sampling method. Samples in this study were all head parts, heads of departments, heads of agencies, heads of subsections, head of subfields, and a section chief at the Department of Palembang. Hypothesis testing using multiple regression model with the help of the program SPSS version 17.0. The results showed that organizational culture and organizational commitment was not able to moderate the relationship between budget participation and managerial performance.

Keywords: Organizational Culture, Organizational Commitment, Participation Budgeting and Managerial Performance.