

ABSTRACTION

This study aims to prove allegations that a manager's leadership style and organizational commitment as a moderating variable may moderate the relationship between budgetary participation on managerial performance in manufacturing companies in the city of Palembang. The population in this study is a manufacturing company. Sampling technique with purposive sampling method. Object of this study is a mid-level managers. Hypothesis testing is done with the help of the Statistical Package for Social Science (*SPSS*) version 15.00. The first test is the validity and reliability using the Pearson product moment, followed the classic assumption test. Further testing of the first hypothesis (H1) with simple regression, the second hypothesis (H2) and third (H3) with the help of MRA (Moderate Regression Analysis). Based on test t and f, it can be concluded that the first hypothesis (H₁), second (H₂) and third (H₃) is rejected.

Keywords: Organizational Commitment, Leadership Styles, Participation and Managerial Performance Budget.