

ABSTRACT

Widianto Saipul, Influence Performance Measurement System and Participation in the Budget Against Managerial Performance With Organizational Commitment and Cultural Organization as Moderating Variables (Under guidance Mrs. Delfi Panjaitan, S.E., M.Si.)

this study aims to know influence performance measurement system and participation in the budget against managerial performance with organizational commitment and cultural organization as moderating variables. Data of this study collected through a survey with respondents managers working in a trading company registered in the Department of Commerce. The final number of samples that were subjected to experiments as many as 50 respondents. This study uses SPSS (*Statistical Package for the Social Science*) version 17. The analysis begins with the validity and reliability testing using the *Pearson product moment*, then continued with the classic test assumptions, and hypothesis testing.

Keywords: Performance Measurement System, Budget Participation, Managerial Performance, Organizational Commitment, Organizational Culture