

ABSTRACT

This study aimed to examine the effect between budgetary participation and managerial performance through the budget goal commitment as an intervening variable. The population in this study is a private banking corporation registered in Indonesia Bank. Samples were determined by using purposive sampling. The sample in this study amounted to 33 respondents. Testing hypotheses using path analysis with the help of SPSS ver. 17,0. The test result show that the first hypothesis which states that budgetary participation has positive and significant impact on managerial performance acceptable. The second hypothesis stated that budgetary participation has positive and significant impact on the budget goal commitment is rejected. The Third hypothesis stated that the budget goal commitment has positive and significant effect on managerial performance acceptable.

Keyword : budgetary participation, budget goal commitment, and managerial performance.