

ABSTRACT

This study aims to examine the effect of organizational commitment and environmental uncertainty on the relationship between budgetary participation and managerial performance. The respondents in this study are the middle-level managers who are working on the main branch of private banking service company in Palembang listed in Bank Indonesia in the year of 2012. The samples are determined by using purposive sampling. The process of collecting the data is done by distributing questionnaires to 55 respondents as the number of samples subjected to the experiment. The hypotheses testing use Moderated Regression Analysis (MRA) with the help of SPSS (Statistical Package for the Social Sciences) software version 13.00 for windows. The test results indicate that the first hypothesis (H1), which states that budgetary participation affects managerial performance, is acceptable. The second hypothesis (H2), which states that organizational commitment affects the relationship between budgetary participation and managerial performance, is rejected. Finally, the third hypothesis (H3), which states that environmental uncertainty affects the relationship between budgetary participation and managerial performance, is acceptable.

Keywords: Budgetary Participation, Managerial Performance, Organizational Commitment, and Environmental Uncertainty.