

ABSTRACT

This study aimed to examine the effect of organizational commitment and motivation towards budgetary participation and managerial performance. The population in this study is a leasing company in the city of Palembang. Sample using purposive sampling method. The research sample was obtained by 40 companies. Hypothesis testing using multiple regression analysis with SPSS version 11.5. Which shows that the first hypothesis (H1) which states that the effect of budget participation on managerial performance, acceptance. The second hypothesis (H2) stated that organizational commitment affect the budgetary participation and managerial performance, rejected. As well as the third hypothesis (H3) which states that the motivation effect on managerial performance, rejected.

Keywords: Organizational commitment, motivation, budgetary participation and managerial performance