

**THE EFFECT OF PARTICIPATORY BUDGETING ON MANAGERIAL
PERFORMANCE WITH ORGANIZATIONAL COMMITMENT,
ORGANIZATIONAL CULTURE AND LEADERSHIP STYLE AS
MODERATING VARIABLES**

**(A Case Study on Metro City Government Regional Government
Organization (OPD))**

ABSTRACT

The purpose of the study was to find empirically the effect of Participatory Budgeting on the Managerial Performance with Organizational Commitment, Organizational Culture and Leadership Style as the Moderating Variables (a case study on Metro City OPD (Indonesia: *Organisasi Perangkat Daerah*). The independent variable in this study was the participatory budgeting, the dependent variable in this study was the managerial performance and the moderating variable in this study was the organizational commitment, organizational culture and leadership style. The sampling technique used the purposive sampling, with the sample of 13 OPDs in Metro City, with the total of 66 respondents. The analytical method used the Moderation Regression Analysis using SPSS version 20. The result of the testing and discussion of this study found that the participatory budgeting effect on the managerial performance. The organizational commitment was able to moderate the relationship between budgeting and managerial performance, the organizational culture and leadership style did not moderate the relationship between budgeting and managerial performance.

**Keywords: Participatory Budgeting, Managerial Performance,
Organizational Commitment, Organizational Culture,
Leadership Style.**