

**ANALISIS PENGARUH PARTISIPASI ANGGARAN TERHADAP KINERJA
MANAJERIAL MELALUI KOMITMEN TUJUAN ANGGARAN DAN *JOB
RELEVANT INFORMATION* (JRI) SEBAGAI VARIABEL *INTERVENING*
(PENELITIAN TERHADAP PERUSAHAAN MANUFAKTUR
PT GARUDAFOOD PUTRA PUTRI JAYA)**

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ABSTRACT

The purpose of this research is to analyst the influence of participation incomposing budget toward managerial performance, whether through budget goal commitment and job-relevant information as intervening variable. The inconsistency situations between results of the prior research, about the influence of budget participation on managerial performance become a motivation of this study.

Data used in this study is obtained from ideas or perceptions of managers/chiefs leveled as managers who filled and gave the questionnaires back to the researcher. From 140 questionairs which distributed to managers/ chiefs leveled as managers on PT Garudafood Putra Putri Jaya 100 (71%) questionnaires were sent back, for then analyzed with SPSS 17.0 programs.

The result of these study proving that the value of directly influence between budget participation toward managerial performance is have a weak and negative correlation with score -290. It have same condition at influence of budget participation toward managerial performance through budget goal commitment and job relevant information as intervening variable have a weak and negative correlation. It can happen when the management do incorrect application of budget participation. The budget participation must be as an indicator of managerial performance.

Key words : budget participation, budget goal commitment, job relevant information and managerial performance.