

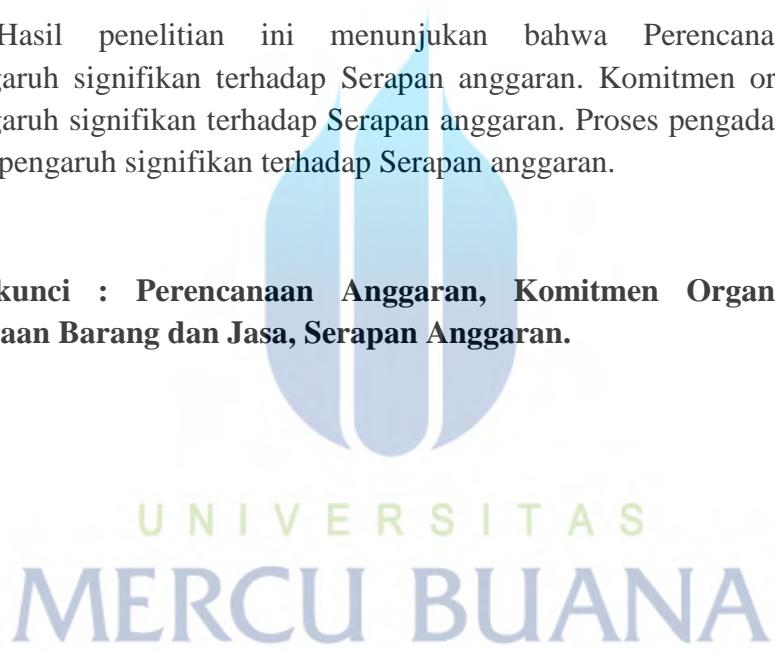
ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan anggaran, komitmen organisasi dan pengaruh proses pengadaan barang dan jasa terhadap serapan anggaran. Penelitian ini dilakukan pada Satuan Kerja Perangkat Daerah yang ada di provinsi Banten. Teknik penentuan sampel menggunakan teknik *Purposive Sampling* dengan jumlah responden sebanyak 135 orang. Jenis data yang digunakan adalah data primer.

Metode pengumpulan data dilakukan dengan kuesioner. Metode analisis data menggunakan *Partial Least Square*.

Hasil penelitian ini menunjukkan bahwa Perencanaan anggaran berpengaruh signifikan terhadap Serapan anggaran. Komitmen organisasi tidak berpengaruh signifikan terhadap Serapan anggaran. Proses pengadaan barang dan jasa berpengaruh signifikan terhadap Serapan anggaran.

Kata kunci : Perencanaan Anggaran, Komitmen Organisasi, Proses Pengadaan Barang dan Jasa, Serapan Anggaran.



ABSTRACT

This research is aimed to determine the effect of budget planning, organizational commitment and the influence of the process of procurement goods and services on the budget absorption. This research was conducted at the regional work unit in the province of Banten. The sample determination technique uses purposive sampling technique with a number of respondents as many as 135 people. The type of data used is primary data.

The method of data collection is done by questionnaire. Data analysis method uses Partial Least Square.

The results of this study indicate that budget planning have a significant effect on the budget absorption. Organizational Commitment have no significant effect on budget absorption. The process of procurement goods and services have a significant effect on the budget absorption..

Keywords: *Budget Planning, Organizational Commitment, The Process of Procurement Goods and Services, Budget Absorption.*

