

ABSTRACT

The purpose of this study is to analyze the influence of participation in budgeting, budget objectives clarity, and budgetary adequacy toward managerial performance.

The data used in this study is obtained from ideas or perception of teachers, principals and their staffs who filled and submitted the questionnaires to the researcher. The data was collected by direct survey. The survey was conducted from April 2016 to June 2016. Of 120 questionnaires distributed to Private Vocational High School in Tangerang district, 100 (83.3%) questionnaires were responded and followed with analysis using SEM multivariate technique and PLS 3.0 software.

The study found that participation in budgeting has positively significant effect to the managerial performance while the analysis on the budget objectives clarity shows that it does not influence any managerial performance. Similarly, budgetary adequacy brings positive influence yet insignificant toward managerial performance. Therefore, the school institution should promote the budget participation in order to improve the managerial performance.

Key word : Budget Participation, Budget Objectives Clarity, Budgetary Adequacy, Managerial Performance

MERCU BUANA