

ABSTRACT

This research aims to examine and obtain empirical performance on the influence of budget participation, organizational commitment, and work motivation towards managerial performance in bantul local government officer with internal locus of control as the moderating variable at Bantul Regency. The object of this study is the department in Bantul Regency. The subject of this study are structure and staff of the department. This data of the research was using primary data that obtained from questionnaires instrument. 117 questionnaires were able to use for data processing in this research. The analysis tool is used with SPSS model. According to the analysis that has been conducted, this research demonstrate that budget participation has no significant effect towards managerial performance, organizational commitment has positive significant effect towards managerial performance, work motivation has positive significant effect towards managerial performance, internal locus of control has positive significant effect to strengthen on the relationship between budget participation towards managerial performance, internal locus of control has positive significant effect to strengthen on the relationship between organizational commitment towards managerial performance, and internal locus of control has no significant effect on the relationship between work motivation towards managerial performance. For the implication is expected that the department in Bantul Regency contribute on making the budget planning so, that every department can improve the quality and quantity of the department itself.

Keywords : Budget participation, Organizational Commitment, Work Motivation, Internal Locus of Control, and Managerial Performance.