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## THE EFFECT OF PARTICIPATION IN BUDGETING ON MANAGERIAL PERFORMANCE WITH THE ORGANIZATIONAL COMMITMENT AND REWARD AS MODERATING IN PIRNGADI GENERAL HOSPITAL

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### ABSTRACT

Pirngadi Hospital is a Public Hospital in Medan. Management of Expenditure for Health Tools require the right budget in the terms of planning and use. Reuse or recycling of medical devices and the use of reconditioned medical equipment in 2015 indicates the use of budget management that are not effective. Without a committed organization, participation will have no effect on managerial performance. Participation that is accompanied by a influenced commitment will improve managerial performance. Commitment system of organization and provision of rewards to related parties in the preparation of the budget is something quite interesting. Sampling was done by census, by means of which as a member of a sample be taken 32 of the operational and the purchase of medical equipment departments. Data were processed using SPSS software version 17 with a linear regression that uses moderating variable. The data analysis was performed with the regression approach using moderating variable for a significance level of  $\alpha = 0.05$  (5%), which means that less than 0.05 ( $t < 0.05$ ), then each of the variables have a significant influence. Tests on the partial correlation using t-test showed that variable organizational commitment have an effect on the relationship between participation in budgeting with managerial performance. Simultaneous testing was done with the test-F (F-value  $< 0.05$ ) or 0,000, which means that all variables, together having a significant effect. This means that organizational commitment and reward simultaneously have an effect on the relationship between participation in budgeting with managerial performance.

**Keywords:** *participation, commitment, reward, and managerial performance.*

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