

ABSTRACT

This study aims to determine the influence of participation in budget preparation and uncertainty of environment through organizational commitment as moderating to managerial performance of Village Government in Bantul Regency, Special Region of Yogyakarta. This study uses purposive sampling method with the criteria of villages receiving the highest and lowest village funds for each sub-district. The total sample in this study was 136 apparatus of Village government in the Bantul Regency area. The type of data used is primary data. The results shows that participation in budget preparation positively influenced managerial performance of Village Government, uncertainty of environment negatively influenced managerial performance of Village Government, organizational commitment does not succeed in moderating the influenced of participation in budget preparation and uncertainty of environment to managerial performance of Village Government.

Keywords: Participation in Budget Preparation, Uncertainty of Environment, Organizational Commitment, Managerial Performance of Village Government