

CHAPTER V

CONCLUSIONS, SUGGESTIONS, AND LIMITATIONS OF RESEARCH

A. Conclusions

This study was conducted with the aim to provide empirical evidence regarding the influence of Participation in Budget Preparation and Uncertainty of Environment towards the Managerial Performance of Village Government and the influence of Organizational Commitment as a moderating variable in the two relationships. The study was conducted in 34 villages in Bantul Regency, Special Region of Yogyakarta. Based on the results of testing that has been done, conclusions can be drawn as follows

1. There is a significant positive effect between participation in budget preparation and managerial performance of village government. The higher the participation in budget preparation, the higher the managerial performance of the village government will be
2. There is a significant negative effect between uncertainty of environment and managerial performance of village government. The higher the uncertainty of environment faced, the lower the managerial performance of village government will be
3. Organizational commitment does not strengthen the significant positive relationship between participation in budget preparation and managerial performance of the village government.

4. Organizational commitment does not strengthen the significant negative relationship between uncertainty of environment and managerial performance of the village government.

B. Limitations

This study still has several limitations that are expected to be improved in subsequent studies, as follows:

1. The study sample area is only in villages in Bantul Regency, Special Region of Yogyakarta. So that it only represents the managerial performance of the village government in the Bantul Regency.
2. This study uses a survey method through a questionnaire with a self-rating scale that might produce personal bias. This can reduce data objectivity.
3. This study only uses three variables, namely participation in budget preparation, uncertainty of environment, and organizational commitment while there are still other factors that influence managerial performance

C. Suggestions

Based on the results of the research and discussion previously described, the suggestions that can be given for further research are as follows:

1. Expand the area of research samples not only in villages in Bantul Regency, but also in villages in other regency and cities
2. Use a questionnaire with a superior rating scale or by completing research with the interview method in order to increase the seriousness of the respondents in answering all questions

3. Add research variables that can affect the managerial performance of the village government. So that it is expected that later it will be able to expand new research on factors that can affect the managerial performance of village governments such as the competence of village government apparatus, budget clarity and external pressure.