

**THE INFLUENCE OF PARTICIPATION IN BUDGET PREPARATION
AND UNCERTAINTY OF ENVIRONMENT TOWARDS MANAGERIAL
PERFORMANCE OF VILLAGE GOVERNMENT THROUGH
ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE
(Empirical Study in Bantul Regency)**

UNDERGRADUATE THESIS

Submitted as Partial Fulfillment of the Requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



By

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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2019**

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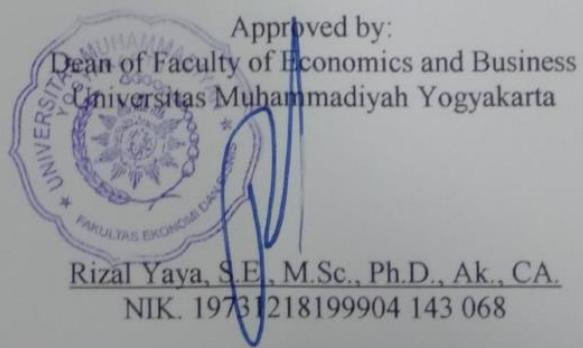
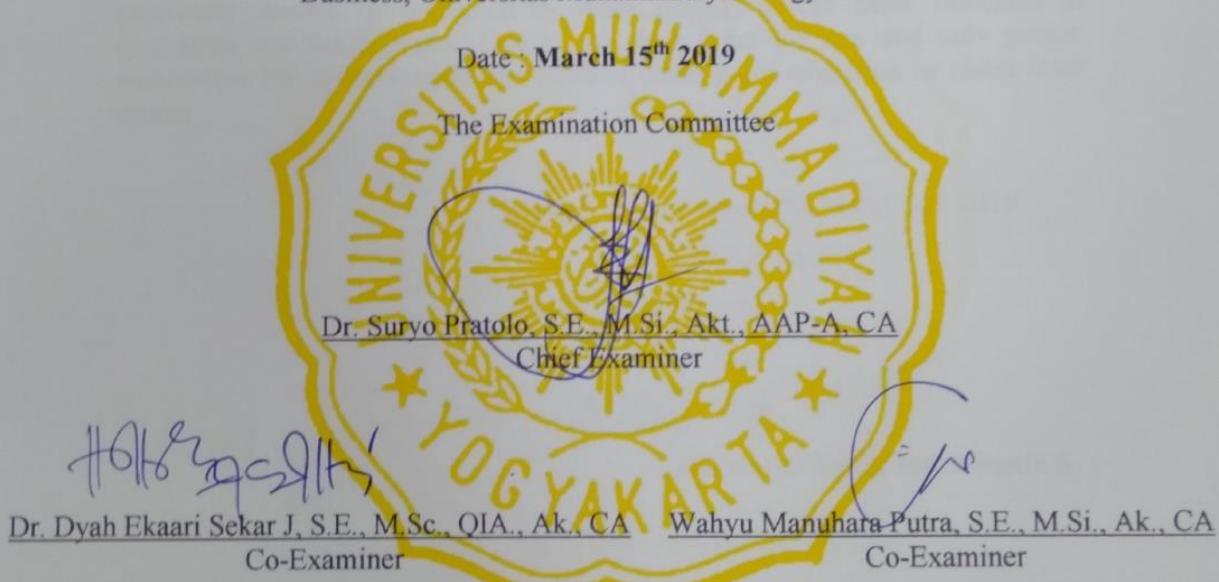
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This Undergraduate Thesis has been Revised and Validated Before the
Examination Committee of Accounting Department, Faculty of Economics and
Business, Universitas Muhammadiyah Yogyakarta



STATEMENT OF ORIGINALITY

Herewith, I

Name : Muhamad Fandi Indra Santo S
ID Number : 20150420196

I declare that the undergraduate thesis entitled "**THE INFLUENCE OF PARTICIPATION IN BUDGET PREPARATION AND UNCERTAINTY OF ENVIRONMENT TOWARDS MANAGERIAL PERFORMANCE OF VILLAGE GOVERNMENT THROUGH ORGANIZATIONAL COMMITMENT AS MODERATING VARIABLE (Empirical Study in Bantul Regency)**" is my own original work to fulfill the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there is any objection or claim from others.

Yogyakarta, March 15th 2019

The Researcher,



Muhamad Fandi Indra Santo S

MOTTOS

"Hatiku tenang karena mengetahui bahwa apa yang melewatkanku tidak akan pernah menjadi takdirku, dan apa yang ditakdirkan untukku tidak akan pernah melewatkanku"

-Umar bin Khattab-

"Pengalaman selalu lebih penting dibanding level pendidikan dan nilai akademis"

-Tere Liye-

"Lupakan 2 hal dan ingatlah 2 hal. Lupakan kebaikanmu kepada orang lain dan lupakan kejahatan orang lain kepadamu. Ingatlah kebaikan orang lain kepadamu dan ingatlah kejahatanmu kepada orang lain"

-Anonim-

"Ingin 3 pesan ini. Pertama, tidak ada satupun manusia yang selamat dari lidah manusia. Kedua, hidup ini susah. Selama menjalani hidup maka hidup ini tidak akan ada tenangnya. Ketiga, tidak ada satupun yang akan selamat dari kematian"

-Ust. Abdul Somad-

DEDICATION PAGE

Skripsi ini kupersembahkan untuk

1. Kedua orang tua. Terima kasih atas segalanya. Kalian adalah perpanjangan tangan Allah SWT untuk saya.
2. Bunda Haji yang sudah seperti ibu sendiri. Terima kasih karena senantiasa mengingatkan agar selalu dekat kepada Allah SWT.
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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

PREFACE

Assalamu'alaikum Wr. Wb

All praise and gratitude to Allah SWT who has bestowed His Grace and Hidayah so that the writer can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled "The Influence of Participation in Budget Preparation and Uncertainty of Environment towards Managerial Performance of Village Government through Organizational Commitment as Moderating Variable (Empirical Study in Bantul Regency)" is written to fulfill one of the requirements for the attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The success of the author cannot be separated from the support, guidance, help, and prayers from various parties. Therefore, on this occasion the writer would like to thank to:

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Wassalamu'alaikum Wr. Wb

Yogyakarta, March 15th 2019

The Researcher

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