

ABSTRAK

Susanti, Christina (2024), *Peran Komitmen Tujuan Anggaran dan Keadilan Prosedural Dalam Memediasi Pengaruh Partisipasi Anggaran Terhadap Kinerja Pelaksanaan Anggaran*. Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: partisipasi anggaran, komitmen tujuan anggaran, keadilan prosedural, kinerja pelaksanaan anggaran, instansi pemerintah

Penelitian ini bertujuan untuk menganalisis pengaruh partisipasi anggaran terhadap kinerja pelaksanaan anggaran dengan komitmen tujuan anggaran dan persepsi keadilan prosedural sebagai variabel mediasi. Populasi pada penelitian ini yaitu seluruh pegawai di Poltekpar Bali sejumlah 290 orang. Penarikan sampel dalam penelitian ini menggunakan metode penentuan sampel *nonprobability sampling* dengan teknik *purposive sampling*. Kriteria responden yang digunakan dalam penelitian ini adalah pimpinan, pejabat struktural, pelaksana kegiatan dan pengelola keuangan di Poltekpar Bali sejumlah 120 orang. Metode analisis data menggunakan *Structural Equation Model* berbasis *Partial Least Square*. Hasil penelitian menunjukkan bahwa : (1) partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pelaksanaan anggaran; (2) partisipasi anggaran berpengaruh positif dan signifikan terhadap komitmen tujuan anggaran; (3) partisipasi anggaran berpengaruh positif dan signifikan terhadap persepsi keadilan prosedural; (4) komitmen tujuan anggaran berpengaruh positif dan signifikan terhadap kinerja pelaksanaan anggaran; (5) persepsi keadilan prosedural berpengaruh positif dan signifikan terhadap kinerja pelaksanaan anggaran; (6) komitmen tujuan anggaran mampu memediasi pengaruh partisipasi anggaran terhadap kinerja pelaksanaan anggaran; dan (7) persepsi keadilan prosedural mampu memediasi pengaruh partisipasi anggaran terhadap kinerja pelaksanaan anggaran

ABSTRACT

Susanti, Christina (2024), The Role of Budget Goal Commitment and Procedural Justice in Mediating the Effect of Budget Participation on Budget Implementation Performance. Thesis, Master of Accounting, Postgraduate, Ganesha University of Education.

This thesis has been approved and examined by Supervisor I: Prof. Dr. I Gusti Ayu Purnamawati, S.E.,Ak.,M.Si., and Supervisor II: Dr. I Putu Gede Diatmika, S.E.,Ak.,M.Si.

Keywords : budget participation, budget goal commitment, procedural justice, budget execution performance, government agencies

This study aims to analyze the effect of budget participation on budget execution performance with budget goal commitment and perceptions of procedural justice as mediating variables. The population in this study were all employees at Poltekpar Bali totaling 290 people. The sample withdrawal in this study used a nonprobability sampling method with purposive sampling technique. The respondent criteria used in this study were leaders, structural officials, activity implementers and financial managers at Poltekpar Bali totaling 120 people. The data analysis method uses a Partial Least Square-based Structural Equation Model. The results showed that: (1) budget participation has a positive and significant effect on budget execution performance; (2) budget participation has a positive and significant effect on budget goal commitment; (3) budget participation has a positive and significant effect on perceptions of procedural justice; (4) budget goal commitment has a positive and significant effect on budget execution performance; (5) perceived procedural justice has a positive and significant effect on budget execution performance; (6) budget goal commitment is able to mediate the effect of budget participation on budget execution performance; and (7) perceived procedural justice is able to mediate the effect of budget participation on budget execution performance.