

**PENGARUH KOMPETENSI PEGAWAI, KOMITMEN ORGANISASI, DAN  
LEADER MEMBER EXCHANGE TERHADAP KUALITAS ANGGARAN**

**(STUDI KASUS PADA DESA SE-KECAMATAN SERIRIT)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh kompetensi pegawai, komitmen organisasi, dan *leader member exchange* terhadap kualitas anggaran pada desa se-Kecamatan Seririt. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif, menggunakan data primer yang diperoleh melalui hasil penyebaran kuisioner penelitian yang diukur menggunakan skala likert. Populasi pada penelitian ini yaitu seluruh desa se-Kecamatan Seririt, namun yang menjadi sampel penelitian sesuai dengan kriteria yaitu sebanyak 17 Desa. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah responden yaitu sebanyak 85 responden dan data tersebut diolah dengan bantuan SPSS versi 20. Hasil penelitian menunjukkan bahwa (1) kompetensi pegawai berpengaruh terhadap kualitas anggaran pada desa se-Kecamatan Seririt, (2) komitmen organisasi berpengaruh terhadap kualitas anggaran pada desa se-Kecamatan Seririt, (3) *leader member exchange* berpengaruh terhadap kualitas anggaran pada desa se-Kecamatan Seririt.

**Kata kunci:** Kompetensi pegawai, komitmen organisasi, *leader member exchange*, dan kualitas anggaran.

**EFFECT OF EMPLOYEE COMPETENCE, ORGANIZATIONAL COMMITMENT,  
AND LEADER MEMBER EXCHANGE ON BUDGET QUALITY**

**(CASE STUDY IN VILLAGES IN SERIRIT DISTRICT)**

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**ABSTRACT**

*This study aims to determine how the influence of employee competence, organizational commitment, and leader member exchange on the quality of the budget in villages throughout Seririt District. The method used in this study is a quantitative method, using primary data obtained through the distribution of research questionnaires measured using a Likert scale. The population in this study were all villages in Seririt District, but the research sample was in accordance with the criteria, namely 17 villages. The sampling technique used purposive sampling with the number of respondents as many as 85 respondents and the data was processed with the help of SPSS version 20. The results showed that (1) employee competence had an effect on budget quality in villages throughout Seririt District, (2) organizational commitment had an effect on budget quality in villages in Seririt District, (3) leader member exchange affects budget quality in Seririt Districts.*

*Keywords: employee competence, organizational commitment, leader member exchange, and budget quality.*

