

PENGARUH PENGGUNAAN ANGGARAN DAN GAYA KEPEMIMPINAN TERHADAP HUBUNGAN PERUBAHAN STRATEGIK DENGAN KINERJA ORGANISASI

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ABSTRACT

This research aim to test influence of strategic change to organizational performance at company using budget by interactive compared to company using budget diagnostically. Second target is to know influence of strategic change to organizational performance at company using style leadership of consideration with company using style leadership of structure initiating. Organizational performance represent a measuring instrument used to measure storey, level efficacy of management. Company often make a change strategic to reach optimal performance. This research take manufacturing business sample exist in Magelang, by propagating equated to middle storey; level manager from each company. Sample selected with method of convenience sampling, and got by 40 respondent. Result of research express that strategic change have an effect on positive to performance when company use budget by interactive. Examination to both hypothesis expressing that strategic change will be more have an effect on when company use style leadership of consideration than structure initiating. As narrow; tight as research region which only in Magelang cause result of this is research less earn generalizing for broader region, so that for research hereinafter shall be conducted by taking sample with broader region.

Keyword: Organizational Performance, Budget of Interaktif Usage, Style Leadership of Consideration.

PENDAHULUAN

Pemahaman terhadap tujuan anggaran dan informasi tentang seberapa banyak tujuan anggaran memberi dasar bagi manajer untuk

mengukur efisiensi, mengidentifikasi masalah dan mengendalikan biaya. Anggaran juga merupakan alat manajemen untuk melakukan pengendalian, koordinasi, komunikasi, penilaian kinerja dan motivasi. Fungsi anggaran sebagai dasar