

PARTISIPASI PENGANGGARAN SEBAGAI PEMEDIASI HUBUNGAN KEADILAN PROSEDURAL DENGAN KEPUASAN KERJA STUDI KASUS UNIVERSITAS MUHAMMADIYAH MAGELANG

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ABSTRACT

Prior on this empirical study to investigate the relationship between procedural justice and job satisfaction.. In addition, development of this study is include budgetary participation to act as intervening variable to effect the relationship between procedural justice and job satisfaction. Used data for this study is primary data were collected by survey through mail questionnaire with purposive sampling method. Respondents were selected on this study are staff and official who have authority and responsibility in order to process budgetary participation at the Muhammadiyah Magelang University. Questionnaire was mailed to each 65 intended respondents and the questionnaire which prepaid return as much as 48 exemplar. As a result, there was 44 usable questionnaire even though 4 exemplar unusable cause the failure of the respondents to complete the whole questionnaire. The result show that procedural justice has direct effect on job satisfaction and indirect effect on the relationship between procedural justice and job satisfaction through budgetary participation as intervening variable. The current empirical study shows that budgetary participation a full mediation fully on the relationship between procedural justice and job satisfaction. The result of path analysis show that procedural justice have direct effect on job satisfaction and indirect effect through budgetary participation as intervening variable.

Key word : procedural justice, job satisfaction, budgetary participation.

PENDAHULUAN

Perguruan tinggi bila ingin bermutu maka seharusnya memperhatikan tata pamong yang baik. Dalam tata Pamong yang baik, maka perguruan tinggi seharusnya dalam melaksanakan kebijakannya perlu adanya suatu alat untuk mengkoordinasikan dan mengendalikan aktivitas

dan sumber daya yang dimilikinya. Alat bantu yang dapat digunakan oleh manajer dalam melaksanakan fungsinya adalah perencanaan. Salah satu contoh perencanaan adalah perencanaan anggaran. Anggaran merupakan alat perencanaan manajerial dalam bentuk keuangan.

Penelitian mengenai keadilan prosedural telah banyak dilakukan dibidang hukum, politik dan psikologi, namun masih jarang dilakukan dalam