

ABSTRACT

**EFFECT OF CLOSE SUPERVISION
AND ORGANIZATIONAL COMMITMENT
ON THE IMPLEMENTATION OF A PERFORMANCE-BASED BUDGET
(Survey at Tasikmalaya District Office)**

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This study aims (1) To determine the implementation of embedded supervision, organizational commitment, and implementation of performance-based budgets in Tasikmalaya Regency offices (2) To determine the relationship between the inherent supervision relationship and organizational commitment in Tasikmalaya Regency offices (3) To determine the influence inherent supervision and organizational commitment to the implementation of performance-based budgets either partially or simultaneously at Tasikmalaya district offices. The method in this research uses descriptive analytical method with a survey approach. The analytical tools used are correlation analysis and path analysis methods. The results of this study indicate that (1) the implementation of inherent supervision, organizational commitment, and implementation of performance based budgets, in tasikmalaya district office is good, (2) there is a strong relationship between inherent supervision and organizational commitment (3) inherent supervision and organizational commitment. Both simultaneously and partially have a significant effect on the implementation of performance-based budgets in Tasikmalaya district offices.

Keywords : performance-based budgeting, organizational commitment, inherent supervision.