

ABSTRACT

THE IMPACT OF PARTICIPATION IN BUDGETING ON WORK MOTIVATION WITH JOB DIFFICULTY AS MODERATING VARIABLE (STUDY IN REVENUE DEPARTMENT OF BANDAR LAMPUNG LOCAL GOVERNMENT)

By

NYIMAS MURTIFA UTAMA DEWI

This study aimed to examine the effect of participation in budgeting on work motivation and job difficulty as moderating variable in Regional Revenue of Bandar Lampung Local Government. Based on 42 respondents, the data were analyzed using SmartPLS.

Results of the study found that job difficulty does not amplify the effect of participation in budgeting on work motivation. Participation in budgeting has links with work motivation however, not significant.

This research suggests the approach to the reward, either in the form of financial or non-financial for the realization of the revenue budget area that exceeds its budget so as to increase the motivation of the employees involved in the management of the local revenue. In addition, the need for verification of employment of employees by superiors to optimize the implementation of the work performed by these employees in order to provide an optimal working

motivation for employees involved in the management of local revenue in the work.

Keywords: Participation Budget, Job Difficulty, Work Motivation, Local Revenue