

ABSTRACT

The Effect of Budget Arrangement Participation, Budget Goal Clarity, and
Distributive Justice to Managerial Performance

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The purpose of this study is to know the effect of budget arrangement participation on managerial performance, to know the effect of budget goal clarity to managerial performance and to know the effect of distributive justice to managerial performance.

The population used in this study was civil servants in official level or person who that involved in budgets arrangements at 14 ministry religion offices in Lampung province. The data analysis used in this study was SmartPLS software called structural equation model (SEM).

The result of first hypothesis test showed that there is no significance effect of budget arrangement participation to managerial performance. The second hypothesis test showed that there is significance effect of budget goal clarity to managerial performance. The third hypothesis test showed that there is significance effect of distributive justice to managerial performance. The empirical results of this study are expected becoming suggestion for Ministry Religion Office in Lampung province and improving the performance along with the issue of “Peraturan Presiden No. 81 Tahun 2010” about grand design of bureaucracy reformation. The other implication of this study are expected so that the managerial can take advantage from “Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi No. 52 Tahun 2014” about guidance of zone integrity development become free region of corruption and clean bureaucracy region, serve at the Ministry Religion Office in Lampung Province.

Keywords: budget arrangement participation, budget goal clarity, distributive justice and managerial performance.