

ABSTRACT

THE INFLUANCE OF BUDGETARY PARTICIPATION AND MANAGERIAL PERFORMANCE BY TRUST AND SELF-EFFICACY AS INTERVENING VARIABLE

by

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The purpose of the study is to test the extent to which budgetary participation can enhance managerial performance mediated by trust and self-efficacy. In regard to generate the aim of the study, we conduct a survey study by disseminate the questioners. The samples we used are twenty government service in the City of Bandar Lampung – Lampung that represented of budgetary center, income center, public service center and administration center. According to 114 respondents, data were analysed using SmartPLS. The result indicates that trust and self-efficacy fully mediated the influence between budgetary participation and managerial performance. This implies that budgetary participation in public sector could create interpersonal trust and increase self-efficacy that impact on managerial performance. This study contributes on the enrichment of management accounting literature in public sector.

Key words: Budgeting Participation, Interpersonal Trust, Self-Efficacy,
Managerial Performance, Public Sector