

ABSTRACT

THE EFFECT OF BUDGETARY PARTICIPATION ON PERFORMANCE OF LOCAL GOVERNMENT OFFICIALS: JOB ROTATION AND JOB RELEVANT INFORMATION AS MODERATING VARIABLE

By

IRA PUSPITA

This study aims to examine the effect of budgetary participation on performance of local government officials. In addition to testing the job rotation and job relevant information as a moderating variable.

The population in this study is the Regional Task Force (SKPD) which is consist of echelon III and echelon IV. In order to achieves the objective of the study, this research was conducted in the Bandar Lampung, Metro, Way Kanan, and Lampung Selatan. The data was collected by distributing questionnaires to 140 respondents, but only 83 respondents who fill out questionnaires. Data were tested analysed SmartPLS 2,0.

Results of analysis of this study indicate that budget participation affects the performance of local government officials, but its not moderated by job rotation and job relevant information as a moderating variable

Key Words : Budget Participation, Local Government Officials Performance Job Rotation, and Job Relevant Information