

ABSTRACT

THE INFLUENCE OF BUDGETARY PARTICIPATION ON THE MANAGERIAL PERFORMANCE WITH VOICE AS INTERVENING VARIABLE (The Empirical Study in Government of Lampung Province)

By

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The purpose of the research is to investigate the influence of budgetary participation on the managerial performance through variable of voice. In order to generate of the aim of the research, I do a survey study in several cities in Lampung Province.

Based on a 125 usable data, I analysed those using SmartPLS. The result shows that voice partially mediated the relationship between budgetary participation and managerial performance. Further analyses mentioned that budgetary participation has a positive relationship with managerial performance direct and indirectly. In addition, mediation effect of voice has stronger effect rather than direct effect. This study contributes on the enrichment in literature of budgetary participation on managerial performance through voice.

Key words : Budgetary Participation, *Voice*, and Managerial Performance