ABSTRACT

The Effect of Managerial Performance Against Budget Participation:
Teamwork Effectiveness as Mediation Variable at SKPD Bandarlampung

by
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This research aims to find empirical evidence of the effect of budget participation on managerial performance improvement through teamwork effectiveness. This research was conducted at SKPD (Regional Unit business) Bandarlampung. Respondents in this research were 108 people, and the data processed by Structural Equation Modeling (SEM), smartPLS and Path analysis.

The researcher found that budgetary participation can improve managerial performance, either directly or indirectly through teamwork effectiveness. However, the effectiveness of teamwork provide a better role to improve managerial performance. This study revealed that the effectiveness of teamwork in SKPD, enable to improve managerial performance by involving all stakeholders in the preparation of the budget.

Keywords: Budget Participation, Managerial Performance, and Teamwork Effectiveness