ABSTRACT

PENGARUH PARTISIPASI DALAM PENGANGGARAN
DAN PERAN MANAJEMEN PUBLIK PENGELOLA KEUANGAN
DAERAH TERHADAP KINERJA PEMERINTAH DAERAH
(Studi Empiris pada Satuan Kerja Perangkat Daerah (SKPD) Pemerintah
Kabupaten/Kota Se-Provinsi Lampung)

By
Muhammad Danepo

This research aims to analyze the effect of budgetary participation and the role of
district financial manager influences district government performance. In previous research,
the effect of both independent variables to dependent variable has measured qualitatively
(non-financial) with primary data based on employee’s perception. In this research,
performance measuring is supported by financial data that is Budgetary Realization Report
(LRA) in 2009 – 2011, and the research objects are districts in Lampung Province.

Population in this research are district financial managers in Lampung Province.
Collecting data using probability multistage sampling technique. Primary data
consisting of 145 respondents, which divided into two, three, and four echelon
employees who work in district governments. The method for analyzing data is
multiple regression. Whereas, to analizing the quantitative data is using district
financial performance ratio which are efficiency ratio, effectivity ratio, activity
ratio, and district autonomy ratio.

The result of this study demonstrated that variable of budgetary participation and
the role of public management of district financial manager had significantly
positive effected district government performance. Thus, in arranging the
budgetary need to involving all of employees, and the district financial manager
should has the role of public management so that can managing all of the
resources to achieve the goals.

Keywords: Budgetary participation, district financial manager, the role of
public management, district government, performance.