

**DETERMINAN PARTISIPASI PENGANGGARAN DAN PENGARUHNYA TERHADAP KINERJA MANAJERIAL APARAT PEMERINTAH DAERAH KABUPATEN BANYUMAS**

<b>Title</b>	DETERMINAN PARTISIPASI PENGANGGARAN DAN PENGARUHNYA TERHADAP KINERJA MANAJERIAL APARAT PEMERINTAH DAERAH KABUPATEN BANYUMAS
<b>Author Order</b>	2 of 2
<b>Accreditation</b>	
<b>Abstract</b>	<p>This study analyzed the effect of work attitudes, need for achievement, locus of control, and decentralization on managerial performance of local government officers, with the budgetary participation as an intervening variable, which was developed from the study of Din (2008). Data was obtained from 115 SKPD officials of Banyumas regency using purposive sampling method through questionnaires. Data analysis was performed with the Structural Equation Model (SEM). The results of this study indicated that there was no significant effect of work attitude on the budgetary participation, but it has positive and significant direct impact on managerial performance of local government officers. The need for achievement had a positive and significant impact on budgetary participation, but it does not directly affect managerial performance of local government officers. Locus of control did not have significant influence to the budgetary participation and managerial performance of local government officers. Decentralization had positive and significant impact on budgetary participation and managerial performance of local government officers. Budgetary participation has positive and significant impact on managerial performance of local government officers. Budgetary participation was only mediating the effect of need for achievement on managerial performance of local government officers. Keywords: work attitude, need for achievement, locus of control, decentralization, participation budgeting, managerial performance, banyumas local government officials,</p>
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