



TWIST

Journal homepage: www.twistjournal.net

Effect of Budgetary Participation on the Performance of the Local Government

Rizki Aditama

Department of Management Science, Faculty of Economics, Sriwijaya University, Indonesia

Nicolas C. Santosso

Department of Management Science, Faculty of Economics, Sriwijaya University, Indonesia

[*Corresponding author]

Abstract

This study aims to examine: the direct influence of budgetary participation and competence on apparatus performance; the influence of psychological capital as a variable that moderates the relationship between budgetary participation and competence on apparatus performance. This study uses a quantitative approach. This research was carried out at the Regional Government of Majene Regency. Object studied is the Head of the Organization of Devices (OPD) or other structural officials Echelon III and IV who are involved in preparing the budget. Data obtained using survey methods. The instrument used was in the form of a questionnaire. The research sample is of 97 respondents. Sampling in this study used a purposive sampling method. Data were analyzed using a moderated regression analysis method that was processed with statistical packages for the social sciences (SPSS v.25). The results show that budgetary participation and competence significantly affect the performance of apparatus. Psychological capital moderates the influences of budgetary participation on apparatus performance. Psychological capital does not moderate the effect of competence on apparatus performance.

Keywords

Budgetary participation, Competency, Psychological capital, Performance apparatus

The full length manuscript can be sought from the corresponding author or upon requesting the editorial office with due intensions for usage and implementation.