

JOB RELEVANT INFORMATION AS A MODERATOR OF THE RELATIONSHIP BETWEEN PARTICIPATION OF BUDGET DEVELOPMENT AND THE PERFORMANCE OF REGIONAL GOVERNMENT APPARATUS (AN EMPIRICAL STUDY ON THE REGIONAL GOVERNMENT OF MALANG REGENCY)

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ABSTRACT

The Regional Expenditure Budget Plan is one of the means to present information on financial budget plans obtained and used by the Regional Government in order to carry out good public services. To be able to compile a Regional Expenditure Budget Plan (RAPBD), participation in performance-based budgeting (ABK) is highly needed. The purpose of this study was to determine the improvement of the performance of local government officials through the role of budget participation that was strengthened by job relevant information. The result of this study is that budget participation has a significant effect on the performance of local government officials. Jobrelevant information, however, can moderate the nature of weakening the influence of budget participation on the performance of Local Government Officials.

Keywords: Budget Preparation Participation, Job Relevant Information and Local Government Apparatus Performance.