PARTICIPATION, GOAL CLARITY BUDGET TO PERFORMANCE APPARATUS WITH ENVIRONMENTAL UNCERTAINTY AND INDIVIDUAL CULTURE AS A MODERATING VARIABLES

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Abstract

The performance of apparatus is judged by how much success has been achieved in relation to the prescribed budget. This study aims to examine direct influence of budget participation and budget goal clarity on the performance of the apparatus and test the effect of uncertainty of the environment and individual culture as a variable that strengthens the relationship between participation and budget goal clarity to performance apparatus in the Pangkep Regency. This research uses quantitative approach. The object studies were the structural officials involved in OPD of budget preparation. The data were collected using the survey and research instrumen was in fromm questionnaires. The total samples was 105 people chosen purposively. Data were analyzed using of the Moderated Regression Analysis (MRA) method which was processed using Statistical Package for the Social Sciences (SPSS v.21). The results showed that budgetary participation had positive and significant effect on the performance of apparatus, budget goal clarity had positive and significant effect on the performance of apparatus, the environmental uncertainty moderates the effect of budget participation on the performance of apparatus, the environmental uncertainty moderates the effect of budget goal clarity on the performance of apparatus, individual culture moderates the effect of budget participation on the performance of apparatus, individual culture moderates the effect of budget goal clarity on the performance of apparatus.

Keywords: participation, goal clarity budget, environmental uncertainty, individual culture,