

## ABSTRACT

Rasek, Epsir. 2014. Thesis. Title: "Analysis of the Influence of Budgetary Goal Characteristics on the Performance of Local Government Officials"

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Keywords : Budgetary Goal Characteristics, Performance, Local Government Officials

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**Background** This study aimed to determine whether the objective characteristics of the budget consisting of budget participation, clarity of purpose budget, budget evaluation, feedback budget, and difficulties in partial budget goals and simultaneously affect the performance of Regional Government Agencies in the regency.

This study uses the test instrument, the classical assumption test, which consists of T test, F test, Test R and multiple linear regression analysis. This study used 30 samples from 32 populations that exist and 3 respondents from each of the Regional Working Units (SKPD). Methods used in the sampling technique was purposive sampling. With that criteria in mid-level positions down at the same time as making official commitments implementing the budget as well as the head of the field who oversees some of the staff as a budget planner and technical implementation. Independent variable in this study is the participation of the budget, the budget goal clarity, budget evaluation, feedback budget, and budgetary objectives and performance difficulties Regional Government Agencies as the dependent variable. Analysis method using multiple linear regression analysis with SPSS to test the hypothesis.

From the results of multiple linear regression analysis of the results showed that budgetary participation (X1), clarity of purpose budget (X2), the evaluation budget (X3), the feedback budget (X4), and the budget goal difficulty (X5) significantly affects the performance Local Government Officials (Y) with a coefficient of determination (R<sup>2</sup>) of 0.670. Through the F test can be seen that all independent variables simultaneously influence the dependent variable with a value of F of 5.339 is smaller than the required significance probability value. Hypothesis testing using T test showed that of the five independent variables found to significantly affect the dependent variable with the value of the t-test of each variable that budget participation (X1) with a value of 2,179 t count, clarity of purpose budget (X2) with tcount of 3,958, evaluation budget (X3) with a value of 2,712 t count, feedback budget (X4) with a value of 2,095 t count, and difficulty budgetary purposes (X5) with a value of 2,427 t count.