ABSTRACT

A large organization such as local government can be regarded as a central responsibility. Managerial responsibility as the center has the responsibility to implement the budget. In achieving good governance, accounting information necessary to meet the needs of all users. The purpose of this study is to investigate the effect of budgetary participation and managerial accounting information on the performance of both simultaneously and partially in Bandung district offices.

The method used in this research is descriptive method and verifikatif. The unit of observation in this study were 14 district offices in London with the Head of the unit of analysis, amounting to 14 people and 14 people with the Secretariat of the total respondents numbered 28 people. Statistical test used is multiple linear regression analysis.

Results showed that overall agencies in Bandung Regency has a good participation, and accounting information contributes to the good. Then Participation budgeting and accounting information together to contribute or influence on the changes in managerial performance in the District Government Office of London.

Keywords: Participation Budgeting, Accounting Information and Managerial Performance