

**The Influence of Budget Participation and Accountability Accounting on
Managerial Performance at the Jember Regency Regional Revenue and
Expenditure Agency Office**

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ABSTRACT

This This study aims to analyze the effect of budget participation and accountability accounting on managerial performance at the Regional Finance and Asset Management Agency (BPKAD) of Jember Regency. This study used a quantitative approach, collecting data using a questionnaire distributed to 31 respondents using a saturated sampling technique. Data analysis was performed using multiple linear regression with the assistance of IBM SPSS. The results indicate that budget participation has a positive and significant effect on managerial performance with a significance value of 0.004 (<0.05). Furthermore, accountability accounting also has a positive and significant effect on managerial performance with a significance value of 0.001 (<0.05). These findings indicate that the higher the level of participation in budget preparation and the better the implementation of accountability accounting, the higher the managerial performance.

Keyword: *Budget Participation, Responsibility Accounting, Managerial Performance*