

ABSTRACT

This study aimed to examine the effect of budget participation to managerial performance with Job Relevant Information as moderating variabel. The population of this research is a cooperative manager in the city of Palembang. Determination of samples was done by using purposive sampling method in order to get the total sample of 47 savings and credit cooperatives. The analysis method used in this studys multiple regression analysis and hypothesis testing used was t test with SPSS. This results showed that Job Relevant Information can't moderate the relationship between budgetary participation and managerial performance of cooperatives in the city of Palembang.

Keywords : Budgeting participation, Managerial performance, and Job relevant information.