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PENGARUH AKUNTABILITAS, TRANSPARANSI DAN PARTISIPASI PENYUSUNAN ANGGARAN TERHADAP KINERJA KEUANGAN PEMERINTAH KABUPATEN ENREKANG

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Deskripsi This research was conducted with the aim of finding out the Effect of Accountability, Transparency and Participation in Budgeting on the Financial Performance of Enrekang Regency. This study uses primary data, namely the questionnaire. The population in this study was the Head of Office, Head of Financial Subdivision, Head of Subdivision of Planning and Treasurer of Expenditures in 14 Regional Device Organizations totaling 56 respondents. The analytical method used is multiple linear regression analysis and statistical calculations using the SPSS program. The results of this study indicate that partially the variables of accountability and transparency have a positive and significant effect while budgeting participation has no positive and significant effect but simultaneously accountability, transparency and budgetary participation have a positive and significant effect on the financial performance of Enrekang ...

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