

## **ABSTRACT**

*This study aimed to test whether organizational commitment and environmental uncertainty able to moderate the relationship between budgetary participation and budgetary slack. The population in this study is the manager of finance companies that are members of the APPI (Association of Indonesian financing company). Samples are middle managers finance company incorporated in APPI has a branch office in Palembang. Samples were determined using purposive sampling method. The research sample is obtained by 51 finance companies. Hypothesis testing was conducted by MRA (Moderated Regression Analysis) with the help of program SPSS 18. The test results showed the first hypothesis (H1) who stated commitment of the organization able to moderate the negative relationship between budgetary participation and budgetary slack, accepted. The second hypothesis (H2) which states that environmental uncertainty able to moderate the negative relationship between budgetary participation and budgetary slack, rejected.*

**Keywords:** *Organizational Commitment, Environmental Uncertainty, Budgetary Participation, and Budgetary Slack.*