

ABSTRACT

This study aims to examine the locus of control variables moderate the relationship of budget participation on budgetary slack. This study in the city of Palembang. This research was conducted in the field of hospitality services companies in the city of Palembang. The data obtained is the data derived from primary data by distributing 130 questionnaires to managers. Of the 130 questionnaires distributed only 100 questionnaires that can be processed with a return rate of 77%. The analysis technique used is the test of validity, reliability test, classic assumption test (test for normality and heterokedastisitas test), test moderation regression analysis, statistical t-test and F test results show that states H_a locus of control is able to moderate the relationship of budget participation on budgetary slack accepted.

Keywords: Budget Participation, Budgetary Slack, Locus Of Control