

## **ABSTRACT**

Lidya, Effect of Participation Budgeting and Budget Sufficiency Of Managerial performance (under the guidance of Mr. John Andri Putranto B, S.E., M.Sc., Ak., CA).

*This study aims to determine whether or not the influence Participation Budgeting and Budget Sufficiency Of Managerial performance of existing hotels in the city of Palembang. The population in this study is located in the city of Palembang. The research sample obtained are as many as 20 hotels.*

*Hypothesis testing using double regression analysis with SPSS version 20.0. The test results showed that the first hypothesis (Ha1) influence budget participation on managerial performance which demonstrated the significant value of  $0.001 < 0.05$ . The second hypothesis (Ha2) states that the adequacy of the budget does not affect the performance manajeiral demonstrated the significant value of  $0.109 > 0.05$ .*

**Keywords:** *Participation Budgeting, Adequacy of Budget, Managerial performance.*