ABSTRACT

EKA JUNIANA, influence the individual capacity, ethics, and self esteem with locus of control on budgetary slack (under the guidance of Mrs. Mutiara Maimunah, SE, M. Si, Ak.)

The purpose of this research is to understand the influence of individual capacity and self esteem to locus of control as the moderator variable. This research also give a discription for similar researches especially research that also related to budgetary slack. Sample of this research is banking manager in Palembang. Sampling method in this research use purposive sampling with specific criteria for the responden that the banking manager has the authority for making funding strategies and also has the support from top manager and also from the subordinate.

Data collection is done by distributing the questionnaires to 25 banks in Palembang, data collection start from 9 december 2011 to 16 December 2011. The result of hypothesis testing by using analysis regression moderation show that individual capacity and ethics that interact with locus of control give positive influence to budgetary slack, while self esteem that interact with locus of control show negative influence to budgetary slack.

Kata kunci : individual capacity, ethic, self esteem, locus of control, budgetary slack.