

## **ABSTRAKSI**

The study was conducted to determine the effect of budgetary slack capacity of individuals with social pressure as pemoderasi. Data were collected from the general hospital in Palembang. Sample of this study were 13 hospital company.

The results showed that the independent variables of management audit, not the partial effect on the performance of the company with a negative influence. While the internal control system variables, the partial effect on the performance of the company with a positive influence.

The results of this study is expected to be useful as a reference for future studies.

Keywords: Capacity of Individuals, budgetary slack, and Social Pressure.