

ABSTRACT

This Research aims to know perceptions influence between budget participation to the slack budget. Population in this research is the student and banking manager. Sample in this research is banking manager in Palembang and Student department economics in Palembang. Sample was conducted by Purposive Sampling method according to the criteria that writers have been set. The Research data was collected by questionnaires spread to all 25 banks in Palembang. The results of hypothesis testing using t test and free test samples show that managers and student have the same perception that is, budgetary participation affects the slack budget.

Keywords: budgetary participation affects the slack budget.