

ABSTRACT

FELIX SUKMAHADI, "The Influence of participation on budgetary Slack Budgeting with Pressure Adherence as Moderating Variable" (Under the guidance of Mr. Singgih Anthony Setiawan, SE, MSi).

This study aims to demonstrate empirically the effect of participation on budgetary Slack Budgeting with Pressure Adherence as Moderating Variable. The research was carried out to fund managers on corporate finance leasing is in Palembang. A total of 33 questionnaires were returned and then be processed. Data were tested by using the model of Moderated Regression Analysis (MRA). The results of testing the first hypothesis (H1) is rejected participation affect the budgetary slack budgeting, the second hypothesis (H2) is rejected obedience pressure not moderate the relationship participatory budgeting on budgetary slack.

Keywords: Participation in Budgeting, budgetary Slack, Pressure Obedience.