

## **ABSTRAKSI**

**Z. INDAH PERMATASARI, PENGARUH PARTISIPASI PENYUSUNAN  
ANGGARAN TERHADAP EFISIENSI BIAYA ( Dibawah bimbingan Ibu  
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This thesis discusses the effect of budgetary participation on cost efficiency. The purpose of this study was to prove whether or not the effect of budgetary participation on cost efficiency. The data collection technique used was a questionnaire that tested techniques to test validity and reliability. Testing the validity of using the product moment correlation, while reliability using Cronbach's alpha. In analyzing the data, the technique used is the simple regression method. From the results of this study are expected to provide feedback to students, and other scientists.

Keywords: participatory budgeting, cost efficiency