

ABSTRACT

Ana Maria, The Influence of budgetary participation to budgetary slack with organizational commitment and innovation perception as a moderating variable.

The purpose of this research was to prove whether had influence between organizational commitment and innovation perception to the link between budgetary participation and budgetary slack. This research was done through guetioner as the data instrument. The object of this research was the Managers of manufacture company in Palembang. The last number that was became as a research object was 45 sample the sample was decided through non probability sampling method it was conuinience sample. Population that was able to reached. This research was used statistical package for the social sciense (SPSS) versi 16.00 program.

The nanlysis was started by validity testing and reallibility through pearson product moment method. Then, it was continued by classic assumption testing. Hypothesis testing by MRA method. The result showed that fist hypothesis (H1) said that budgetary participation and budgetary slack was refused. Second hypothesis (H2) said that innovation perception moderated between budgetary participation and budgetary slack was refused.

Keyword : Budgetary Participation, Budgetary Slack, Organizational Comitment and Innovation Perception.