

ABSTRACT

This study aimed to examine the effect of leadership style and commitment to the relationship between budget participation with budgetary slack. The sample in this study was the manager who took part participated in budget participation. The data used in this study is primary data obtained through the distribution of questionnaires. Of the 64 questionnaires distributed, 40 questionnaires were returned and analyzed. Hypothesis testing using multiple regression analysis using SPSS ver. 17.0. The test results indicate that the first hypothesis (H1) stated that budgetary participation affects budgetary slack, accepted. The second hypothesis (H2) stated that leadership style affects the relationship between budgetary participation with the budgetary slack, rejected. And the third hypothesis (H3) states that organizational commitment affects the relationship between budgetary participation with budgetary slack, rejected.

Keywords: Budget Participation, Leadership Styles, Organizational Commitment, and The Budgetary Slack