

ABSTRACT

Selvia Permatasari, Effect Of Budgetary Participation On Managerial Performance With Knowledge Management As A Variable Cost Pembederasi (under the guidance of Mr. M.Y. Dedi Haryanto., SE., MSi).

This study aims to determine the effect of Budgetary Participation on Managerial Performance with knowledge management as a variable cost pembederasi.

Research data was collected through a survey respondent managers who work in manufacturing companies in the city of plg. Samples determined by using purposive sampling. Samples in the can is a total of 54 respondents from 15 companies.

Testing the first hypothesis (H1) using simple linear regression analysis, and testing of the second hypothesis (H2) using multiple linear regression analysis method. Both hypotheses are processed using SPSS ver. 17.00. The test results indicate that the first hypothesis (H1) stated that budgetary participation affects managerial performance is acceptable. The second hypothesis (H2) stated cost management knowledge moderate the relationship between budgetary participation and managerial performance, rejected.

Keywords: Participation Anggaran, Managerial Performance, and Cost Management Knowledge.