

## **ABSTRACT**

**VANI ANGGERLINA, Effect of budget participation on managerial performance leadership style and orgazitional culture as a moderating variabel (Under the guidance of Mrs. Delfi Panjaitan,. S.E.M.Si.)**

The study to determine the effect of budgetary participation on managerial performance premises leadership style and organizational culture ad variabel moderating. The example for this research is a manager of star hotel in the city Palembang. The sampling is done by purposive sampling technic, with the criteria that the star hotel manager is authorized to make a budget, and has a leader and subordinates which will help their activities. The research data is collected by spread the questionnaire to the 25 star hotels in Palembang. The collecting data is done from 12th January to 12th February 2013. The result of hypothesis by using a multiple regression analysis.

The study proves that budget participation has a significant influence on managerial performance. Interaction between budgetary participation with leadership styles (moderate) does not have a significant effect on integration managerial performance star hotels in the city of Palembang. Interaction between budgetary participation with organizational culture (moderate) does not have a significant effect on managerial performance at its star hotels in the city of Palembang.

Key Word : Budgetary participation, managerial performance, leadership style, organizational culture.