

ABSTRACTION

This Study aimed to verify whether the influence of organizational commitment and budget goal clarity terhadap relationship budgetary participation and budget effectiveness by using the 60 questionnaires distributed to managers of manufacturing companies in the city of Palembang and processed using MRA generated following conclusion results show that the first hypothesis (H1) which suggested a link budget with the effectiveness of budget participation , acceptable. Hipoetesis second (H2) which states that organizational commitment moderated between budgetary participation and budget goal clarity , accepted. Hipoetesis third (H3) which states that a moderate budget goal clarity between budgetary participation and budget goal clarity , accepted.

Keywords : Participation Budget , Budget Effectiveness , Organizational Commitment and Goal Clarity Budget.