

ABSTRACT

Kartika Patrice. Budgetary Goal Characteristic and Total Quality Management Against Cost Efficiency.

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This study aims to determine whether the characteristics of the budgetary objectives (budget participation, budget goal clarity, budget evaluation, feedback budget, and the budget goal difficulty) and total quality management can affect the cost efficiency in manufacturing companies in the city of Palembang. The sample in this study is a manufacturing company with legal status (PT) with the production managers who participate in the budget preparation manufacturing companies using purposive sampling technique. The sample obtained a total of 32 managers from 32 manufacturing companies. Questionnaire data were tested using multiple linear regression models with SPSS ver. 13.0. Results of this study are budgeting involves participation, budget goal difficulty and total quality management effect on cost efficiency. the budget goal clarity, budgetary evaluation, and budgetary feedback has no effect on cost feedback has no effect on cost efficiency.

Keywords: Budgetary Goal Characteristic, Total Quality Management, and Cost Efficiency.