

ABSTRACT

Yuliatin, 2011 SKRIPSI. Title: "An Effect Analysis Of Budgetary Participation, Budget Emphasis and Environment Uncertainty For Budget Slack".

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Keywords : Budgeting Participation, Budget Emphasis, Environmental Uncertainty, Budget Slack.

An important component in planning the organization is the budget. Budget is a detailed plan that projects a number of operational needs in the future and expressed in quantitative units of a policy of an organization that must be achieved in a period. The budget is required to predict the ability of companies in the future so that the risk faced can be suppressed or even eliminated. Because of the budget involves the relationship between humans, there are human behaviors that may arise as a result of the budget is both positive and negative behaviors. The purpose of this study is to determine how the effect of simultaneous and partial between budgeting participation (x1), the emphasis of the budget (x2), and environmental uncertainty (x3) on the incidence of budgetary slack (Y), and the independent variables where the dominant effect is in.

This study used survey research methods with quantitative approach. Sampling was done by sampling purposive criteria has held positions with at least one year. Data collection techniques use documentation techniques. The analysis used the assumptions of classical test and multiple linear regression (t test and f test).

Results showed that simultaneous independent variables significantly influence the onset of budget slack. While partially, budgeting participation, budget emphasis has no effect on the incidence of budgetary slack, and the uncertainty of the environment affect the onset of budget slack. This is because the existence of budgetary participation is positive and there is communication between managers and subordinates and the emphasis on the budget also will not happen because the performance appraisal is not based on budget targets so there is no emphasis. Environmental uncertainties affect the incidence of budgetary slack is an important factor that can complicate planning because it can not predict accurately the external environmental factors. This study is limited to BTPN KCP Blitar. For further research is recommended to use the variable complexity of the task, commitment to research organizations that have not been used.