ABSTRACT

The Effect Of Budgeting Participation And Accounting Controls On Managerial Performance At PT Telekomunikasi Indonesia, Tbk Bandung

The purpose of this research is to know the effect of budgeting participation, accounting controls on managerial performance in PT Telekomunikasi Indonesia, Tbk Bandung.

Population of this research is 35 people with respondents middle managers and lower level managers that involved in the preparation of the budgeting on PT Telekomunikasi Indonesia, Tbk, Bandung. The research method that used, is a descriptive verifikatif with quantitative approach. The data collection is done by observation, interviews and survey questioners to the respondents. This research using multiple linear regression analysis. Statistical testing using software SPSS 18 for windows.

The results of this research indicate that Independent variable X_1 is budgeting participation categorized quite good with the result of 63,86%, Independent variable X_2 is accounting controls categorized very good with the result of 85,78%, whereas the dependent variable Y is managerial performance categorized good with the result of 69,46%. The presence effect of a positive significant of budgeting participation and accounting controls on managerial performance in PT Telekomunikasi Indonesia, Tbk Bandung, either simultaneously with the result of 0,670 or 67% which means that if participation budget preparation and accounting controls is high, then the managerial performance will be high. And partially budgeting participation on managerial performance the result of 34,9%. And accounting controls on managerial performance the result of 55,4%.

***Keywords**: budgeting participation, accounting controls, managerial performance*