ABSTRACT

Effect of Budget Participation and Budget Emphasis
on Slack Budgeting
(It's a Certain Study at Departement of Culture and Tourism Bandung City)

The research was conducted at the Department of Culture and Tourism of Bandung. Phenomena occurring on a limited budget resulted in a budget gap is so high. Budget gap caused by the participation of the budget that are not accommodated well by his superiors that budget targets are not achieved all. Budget gap and also result in budget emphasis on the realization of the budget.

The method used in this research is descriptive method used to know the description of each variable studied. While verifikatif with path analysis used to determine the relationship between Budget Participation and Budget Emphasis on Budget gaps. After that the statistical tests to determine its effect.

The results showed the Budget Implementation Participation in Culture and Tourism Office of Bandung where the budget has been well done by superiors and subordinates. While the budget is still less emphasis due to the realization of the budget is still a major factor in influencing the budget emphasis, besides that it is still often the case with the aim of easing the budget so that budget can be achieved. Similarly, the budget gap could still be high, where the amount realized budget is still very large and there are many employees who utilize the budget gap for personal/organization.

Keywords : budget participation, budget emphasis, slack budgeting