

## ABSTRACT

*This study aims to examine and get the empirical evidence on the influence of budgetary participation on budgetary slack using religiosity, organizational commitment, motivation, organizational culture and environment uncertainty as moderating variables.*

*The subject in study was an Head of Departement/Agency, Section Chief/Field, Head of Subsections/ Sub Fields, And Head of Section on SKPD Ogan Komerang Ulu Timur. The sampling method used was purposive sampling and this study uses primary data collected by distributing questionnaires.*

*The distribution of 190 questionnaires, but that can be analyzed as much as 150 questionnaires. Hypothesis testing using SPSS with the Moderated Regression Analysis (MRA).*

*The result of this study indicate that high participation in the preparation of the budget would increase the budgetary slack. Religiosity, Organizational Commitment and Environment Uncertainty did not moderate the effect of Budgetary Participation to Budgetary Slack. Organizational Culture and Positive Motivation has a significant influence of budgetary participation to budgetary slack.*

*Key word: Budgetary Participation, Budgetary Slack, Environment Uncertainty, Motivation, Organizational Commitment, Organizational Culture, and Religiosity.*