

ABSTRACT

The purpose of this research is to examine the effect of budget participation, budget transparency, budget feedback, budget difficulties, and budget evaluation, toward misused budget operational cost in PT PLN(Persero) APJ Salatiga. The objectives of this study are measure and analyze the effect of the budget participation, budget transparency, budget feedback, budget difficulties, and budget evaluation toward misused budget operational cost in PLN APJ Salatiga.

The data collected from manager PLN APJ Salatiga, using census method. Gained sample consist of 36 Manager. The analysis technique used here was multiple regressions with the least square difference and hypothesis test using t-statistic to examine partial regression coefficient and f-statistic to examine the mean of mutual effect with level of significance 5%. In addition, classical assumption was also performed including normality test, multicollinearity test, and heteroscedasticity test.

From the analysis result, it indicates that budget participation, budget transparency and budget evaluation variable partially significant toward misused operational cost of the PT PLN (Persero) APJ Salatiga on the level of significance less than 5%, while it indicates that budget feedback, and budget difficulties variable partially not significant toward misused operational cost of the PLN APJ Salatiga on the level of significance more than 5%.

Keywords: budget participation, budget transparency, budget feedback, budget difficulties, budget evaluation, and misused operational cost