

ABSTRACT

The purpose of research was to analyse the weakness of organisational culture. The weakness of organisational culture cause of tightly the budgeting control proces. By means of ethnograph approach, this research conducted to analitical one of company case.

Interpretif paradigm as a one of viewed and continuing by ethnography metode using to analyse gap and to find a best concept about the culture organisation and how to implement it. The research data collect by unstructural interview and observation field.

This results indicated bottom level managerial up to middle level managerial very important to make planing and procesing budgeting. Thats why thightly about planing and implementig budgeting process will be effect on culture and behaviour organisation.

Keyword : Organisational Culture, Budgeting, Control Budgeting