

**KEPRIBADIAN MELALUI PARTISIPASI ANGGARAN
MEMPENGARUHI KESENJANGAN ANGGARAN
(Studi Perilaku Eksekutif Dalam Perencanaan Anggaran
11 Kabupaten/Kota di Provinsi Riau)**

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ABSTRACT

The target population of this research is the entire structural officers in 11 regencies/cities of Riau Province. Accessible population is entire structural officers in 4 technical boards, which is Regional Income Board (Dipenda), regional Development Board (Bappeda), Regional Infrastructure and Settlement Board (Kimpraswill) and Regional Secretary. Applying *stratified random sampling*, total *sampling* is 140, out of 135 returned questionnaires, 124 is good for the purpose of analysis. *Structural Equation Modelling* (SEM) with AMOS software 6 version is used to examine the relationship among variables. Based on data analysis it is found intentional budgetary slack conducted by regional government in 11 regencies/cities of Riau Province. The finding is also supported by systematic variance of financial statement of each respective regencies/cities. Several results also generate; first, personality does not influence budgetary slack. Personality of decision makers must be representative in the form of budget participatory to influence budgetary slack. This research has several limitations as it is only conducted in executive board located in 11 regencies/cities of Riau Province as budget planners. In fact, budget decision also involves regional house of representative or Dewan Perwakilan Rakyat Daerah (DPRD) of Riau regencies/cities as agency that verify and control budgeting process.

Keywords: personality, budget participatory, and budgetary slack