

**THE EFFECT OF BUDGET PARTICIPATION AND BUDGET  
EMPHASIS ON BUDGET SLACK WITH ORGANIZATIONAL  
COMMITMENT AS A MODERATING VARIABLE IN LOCAL  
GOVERNMENT AGENCIES**

**(Study case in SKPD Bengkulu City and Seluma District)**

**A THESIS**

Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor  
Degree in Accounting Department



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**2019**