ABSTRACT

Nowadays, business competition requires companies to continuously strive for being the best among others. In this way, a full understanding of the usage of budget in accompany will be beneficial for the future of the company. A good understanding of budget will lead the company to use it as tool to motivate and enhance the efficiency and effectiveness of managerial performance.

The objectives of this research is to evaluate the budgeting policy applied in CV. Sriwana Mandiri, whether it has an impact for managers’ working behavior or not.

This research is using qualitative approach. It was started by preliminary survey by which the researcher gathered any information about the description of research object. The next step was conducting field study by which researcher directly observed the research object.

The research result shows the readers that budget do have big impacts toward the job performance conducted by top and middle managers in this company. It is proven that budget makes the managers to enjoy working in current environment, strive to attain goals, and has got strong desire to get self-improvement to give more contributions. It can affect every single activity that is processed in entire company.

Keywords: Budgeting, Motivation, Positive Behavior, Behavioral Accounting.