This research aims to analyze and prove the influence of obedience pressure and self esteem towards budgetary slack. This research is an extension from Sugiri et al research (2010) which examined the obedience pressure and perceived responsibility on creation of budgetary slack. The hypothesis are: the group of respondents who have a high self esteem condition and while given a high obedience pressure it will show in a high expense budget recommendations.

This study uses student object Accounting Profession Program (16 persons) and Magister of Science Accounting. The sample in this study chosen by purposive sampling method. This research design experiment in the form of 2 x 2 between subject. Before conducting actual experiment, this study conducted a pilot test to tested the validity and reliability on the instrument used. The hypothesis tested compiled using One Sample Statistics and Analysis of Variance (Anova).

The result showed the influence of high obedience pressure and self esteem towards budgetary slack. the higher the condition of self esteem and obedience pressure that given, so the expense budget recomendations rate will be high, or occure a slack in expense budgetary.

Keywords: Obedience Pressure, Self esteem, and Budgetary Slack