

ABSTRACT

This study aims to examine the influence between budgetary participation, budget emphasis and information asymmetry to budgetary slack at governmental institution of Semarang Regency. Questioner is used to collecting data. While responder is consisted by the structural functionary in governmental institution of Semarang Regency which is participation in budgetary process.

Linear regression formula is used in this study, where each variable is interacted to another to get information about the influence of independent variable and moderating variables to dependent variable . Z-score transformation yield t value equal to 2.559 with 0.012 as significant. Significant value which is smaller than 0.05 was indicated that variables in this research have significant interaction.

Early hypothesis is accepted. Because, budgetary participation having an effect on budgetary slack and there are positive interaction between dependent and independent variables. If budgetary participation, budget emphasis and information asymmetry were high budgetary slack also high.

Keywords :budgetary participation, budget emphasis, information asymmetry and budgetary slack.