

ABSTRACT

Budgeting has an impact on human behavior such as the creation of budgetary slack. Budgetary slack is the difference between the stated budget and honestly the best estimate that can be predicted. The study aims to determine the effect of budget participation, asymmetry information, as well as organizational culture to budgetary slack in public intermediate school in Kabupaten Kudus.

The population in this study is 35 public intermediate school with respondents as headmaster, vice principal, treasurer, and deputy bendahara. The data used are questionnaires method and using Likert measurement scale with score 1 till 5 and 1 till 7. The analysis technique used is Multiple Linear Regression with data processing using Statistical Package for Social Sciences (SPSS) version 19.

The results of hypothesis testing show that hypothesis one, no accepted. Budget participation positive effect and significant to budgetary slack. Hypothesis two and three, all accepted. Asymmetry information positive effect and significant to budgetary slack while organizational culture had no effect and no significant to budgetary slack in public intermediate school in Kabupaten Kudus.

Keywords: *Budget Participation, Asymmetry Information, Organizational Culture, Budgetary Slack.*