ABSTRACT

THE EFFECT OF BUDGET PARTICIPATION AND ASYMMETRY INFORMATION TO BUDGETARY SLACK WITH JOB RELEVANT INFORMATION AS AN INTERVENING VARIABLE ON EDUCATIONAL INSTITUTIONS
(Case Study at Public Universities Which Has BLU in Lampung Province)

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The purpose of this study was to add the empirical evidence from previous studies about the effect between budgetary participation and asymmetry information to budgetary slack either directly or with job relevant information as mediating variable. Some inconsistency of the results of some previous research has become the motivation in this study.

This research was conducted at the institution state university which have been BLU in Lampung Province on May 9, 2014 until May 23, 2014. Of the 209 questionnaires distributed, 140 questionnaires are returned, the return rate (response rate) of 66.9%.

The results of this study is the effect of budgetary participation has both directly and through the mediating job relevant information to budgetary slack. However, it is known that the influence of both a stronger value if through job relevant information as mediating variables directly compared the effects of budgetary participation variables on budgetary slack. Second, there is no direct effect of asymmetry information to budgetary slack. However, the presence of job relevant information as intervening variables (mediating) then there is no direct relationship where asymmetry information significant effect on job relevant information which has a very significant influence to budgetary slack.

Keywords: budgetary participation, asymmetry information, job relevant information, budgetary slack.