Budgeting Participation and Organizational Commitment to Budgetary Gaps with Information Asymmetry as a Moderating Variable

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A R T I C L E   I N F O

A B S T R A C T

This research is quantitative research with simple regression analysis and moderate regression analysis. The objectives of this study: firstly, to analyze the effect of budgetary participation in budget slack, secondly, to analyze the effect of organizational commitment on budget slack, thirdly, to analyze the effect of budgetary participation on budget slack with information asymmetry as a moderating variable, fourthly, to analyze the effect of organizational commitment on the relationship between information asymmetry and budget slack. The sample in this study was 47 respondents in the Tidore Islands city government. Based on the research results, it is known that budgetary participation has a positive effect on budget slack, organizational commitment has a negative effect on budget slack and information asymmetry does not moderate the relationship between budgetary participation and organizational commitment to budget slack.

INTRODUCTION

According to Anthony and Govindarajan, (2006:85) in(Fadhli & Indriani, 2019), budgetary slack is the difference in the amount of the budget submitted by subordinates with the best estimate of the organization. This means that when subordinates are given the opportunity to determine their work standards, subordinates tend to reduce their productive capabilities. The possibility of creating budgetary slack in local governments is quite large, because budgeting activities (starting from spending classification, determining cost standards, up to the amount of budget that must be provided) involve all implementers in the Regional Work Units (SKPD).(Badriah, 2020). The Regional Revenue and Expenditure Budget (APBD) as a collection of the budgets of many work units (Departments, Agencies, Offices, and Secretariats) is very dependent on the needs of each work unit.

The regional income and expenditure budget (APBD) of the Tidore Islands city government in 2016 showed an income of Rp.820,545.791,325 and the realization of the budget was Rp.768,561,845,221 or 93.66%. In 2017 the revenue of the city of Tidore Islands was Rp.788,502,701,410 and the realization was Rp.773,806,179,371 or 93.66%. The 2018 Tidore Islands city budget realization report shows a revenue budget of Rp.867,746,252,506 and the realization is Rp.861,537,337,720 or 99.28%. In 2019 the revenue budget was Rp. 919,020,980,586 and the realization was Rp. 914,186,293,107. In 2020, the revenue of the Tidore Islands city government was Rp.874,080,209,104 and the realization was Rp.906,027,787,630 or 103.65%. From these data, the researcher suspects that there is budgetary slack in the local government of Tidore Island City.

The practice of budgetary slack in the perspective of agency theory is influenced by the conflict of interest between the agent (management) and the principal that arises when each party tries to achieve

or maintain the level of prosperity it wants.(Hikmawahwati et al., 2018). According to(Halim and Kusufi, 2014:162)The agency concept is a relationship or contract between the principal and the agent. Principals employ agents to act in the interests of the principal, but principals and agents have different preferences and goals. In companies (business sector organizations), shareholders and superiors act as principals and chief executive officers (CEOs) and subordinates as their agents. In public sector organizations, superiors act as principals and subordinates as their agents.

The first factor that affects budget slack is budget participation. Budgetary participation is the communicative participation of subordinates in the budgeting process, where the information needed by superiors can be provided by actual subordinates so that superiors can make good decisions in a budget without prioritizing the interests of superiors but also subordinates and covers the organization as a whole.(Badriah, 2020). In addition to the budget gap, organizational commitment is also one of the factors that affect the budget gap. According to Afriadinata (2014) in(Hikmawahwati et al., 2018:30)"Organizational commitment is an impulse from within the individual to do something in order to support the success of the organization in accordance with the goals and prioritize the interests of the organization". If someone with low organizational commitment, then the individual will try to make a budget gap so that his performance looks good. Conversely, if the individual has a high organizational commitment, then the individual will prioritize the interests of the organization so that the budget gap will below.

In addition to budget participation and organizational commitment, asymmetry is also a factor that affects the relationship between budget participation and budget slack. Information asymmetry is the difference in information held by top-level managers and lower-level managers due to differences in sources and access to that information. The participation of subordinates in preparing the budget can provide an opportunity to include local information. Subordinates can communicate/disclose some of their personal information that may be included in the budget. In addition, subordinates can also hide some personal information so that it can affect the budget. The higher the information asymmetry, the higher the budget gap.(Ujianti, 2019).

LITERATURE REVIEW

Agency theory

Agency theory can be defined as a concept that explains the contract between one or more people who act as principals showing other people as agents to perform services for the interests of the principal including delegating power in decision making.(Jensen and Meckling, 1976). The practice of budgetary slack in the perspective of agency theory is influenced by the existence of conflicts of interest between agents and principals that arise when each party tries to achieve or maintain the desired level of prosperity.

According to(Halim and Kusufi, 2014:162)The agency concept is a relationship or contract between the principal and the agent. Principals employ agents to act in the interests of the principal, but principals and agents have different preferences and goals. In companies (business sector organizations), shareholders and superiors act as principals and chief executive officers (CEOs) and subordinates as their agents. In public sector organizations, superiors act as principals and subordinates as their agents.

Attribution Theory

Attribution theory is a theory that has been developed by Fritz Heider (1958). This theory states that the behavior of a person will be determined by internal forces which include ability or effort as well as external forces such as difficulties in work (Lubis, 2010: 90) in(Umasangadji et al., 2019). Attribution theory is applied by using internal and external control variables. The place of internal control is the feeling experienced by a person about his ability to influence his performance and behavior personally through his abilities, expertise, and efforts, while the place of external control is the feeling that a person has that his behavior is influenced by factors outside his control.

Budget Gap

Budget slack is the difference in the amount of the budget proposed by subordinates with the best estimate from the organization. The estimate in question is the budget that actually occurs and is in accordance with the best ability of the company (Anthony and Govindarajan, 2006).(Oksanda, 2015).

Budgetary slack occurs because managers set lower revenues and higher costs than the estimates that should be the target of the organization. From the explanation above, the authors conclude that managers create slack by setting lower revenues and higher costs, this is done so that budget targets can be achieved so that the leadership performance looks good.

Participation in Budgeting

Budget participation is one of the bottom-up approaches in the budgeting process, where the flow of budget data in a participatory system starts from a lower level of responsibility to a higher level. Everyone who has responsibility for cost/revenue control must prepare a budget estimate and submit it to the highest level of the organization. Those estimates are then reviewed and consolidated in its movement towards higher organizational levels.

Organizational Commitment

According to Robinson (2001) in(Kriswantini & Ode, 2017)What is meant by organizational commitment is said to be a condition or degree to which an employee favors a particular organization with its goals, and maintains membership in that organization. Strong organizational commitment will make individuals strive to achieve organizational goals and prioritize the interests of the organization. With a high organizational commitment, budgetary slack will be avoided. Conversely, if individuals have low organizational commitment, it will allow budgetary slack.

Information Asymmetry

Information asymmetry is an imbalance of information owned by subordinates with information owned by superiors regarding a unit of responsibility in an organization (Arthaswadaya, 2015: 25) in(Kusniawati & Lahaya, 2017). The existence of information asymmetry is one of the factors that trigger budgetary slack. This can happen when a subordinate tends to provide biased information from their personal information, namely by making a budget that is relatively easier to achieve, so that budgetary slack occurs.

Research Framework

Slack or budgetary slack is defined as the difference or difference between the resources needed to carry out a job with the resources proposed in the budget. Budgetary slack can also be interpreted as the difference between the reported budget and the set budget(Umasangadji et al., 2019).

In this study the factors that are considered to affect budgetary slack are budgetary participation, organizational commitment, and information asymmetry. According to(Hikmawahwati et al., 2018:27)"The public sector has begun to implement a budgeting system that can overcome the problem of budgetary slack by implementing budgetary participation, where superiors and subordinates are involved in budget review, budget approval, and also follow the results of budget execution so as to create a realistic budget, because without active participation from superiors and subordinates, tends to set a budget so that there is a budgetary slack.

In addition to budget participation, organizational commitment is also a factor that affects the budget gap. High commitment will make individuals try to prioritize the interests of the organization rather than personal interests to avoid budgetary slack. Conversely, low organizational commitment tends to make managers not serious in achieving organizational goals so that they do slack for their personal goals.(Kriswantini & Ode, 2017).

In addition to budget participation and organizational commitment, information asymmetry is also a factor that affects the relationship between budget participation and organizational commitment to the budget gap. Information asymmetry that occurs between principals and agents who participate in budgeting can lead to budgetary slack. This is because the performance assessed from the level of budget achievement becomes the motivation of agents to carry out information asymmetry to facilitate achievement. Information asymmetry that occurs between principals and agents participating in budgeting can lead to budgetary slack.(Ardianti et al., 2015).
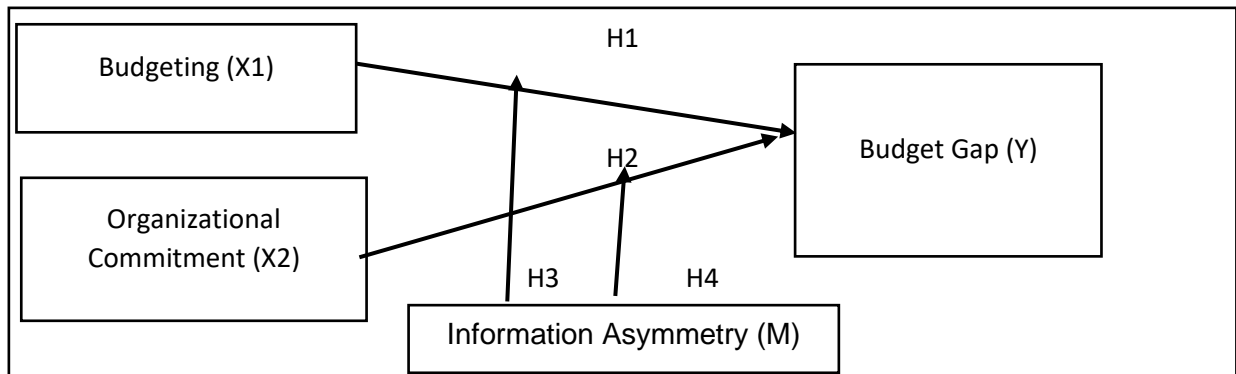
Figure 1. Framework

Hypothesis

Based on the framework of Figure 1, the hypotheses in this study are:

H1: Participation in budgeting influences budget slack
H2: organizational commitment affects budget slack
H3: Information asymmetry affects the relationship between budgetary participation and budget slack
H4: Information asymmetry affects the relationship between organizational commitment and budget slack.

RESEARCH METHOD

This study uses a quantitative approach, because the observed symptoms are converted into numbers so that statistical techniques can be used to analyse the results. Quantitative data is data in the form of numbers, or those that are scored (scoring). This study uses a correlation technique to determine the effect of the independent variable on the dependent variable. Data collection will be carried out in this study using the questionnaire method. Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw conclusions. The population in this study is the number of employees in the Regional Work Unit (SKPD) and the Regional Budget Drafting Team (TAPD).

The research sample taken includes the research population, namely the head of planning in each SKPD and the regional budget drafting team (TPAD). The sample of this study consisted of 50 samples consisting of 30 planning heads in each SKPD and 20 members of the budget drafting team. The sampling method in this study used the census method. Census research is a study that takes a population group as a whole and uses a structured questionnaire as the main data collection tool to obtain specific information.

The type of data in this study is quantitative data, which is data that pays figures that have relevance to this research obtained by researchers who are sourced from questionnaires distributed to respondents. Sources of data in this study used in the form of primary data. Primary data is data that is collected directly from the object of research under study. Data collection techniques in this study is to use a questionnaire. Questionnaire is a data collection technique that is done by giving a set of written statements to respondents to answer. The questionnaire used by the researcher as a research instrument, the method used is a closed questionnaire.

The analytical method used in this study uses simple regression and Moderated regression analysis (MRA). Moderated Regression Analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables). The multiplication variable between X1 and M is also called the moderating variable because it describes the moderating effect of the M variable on the relationship between X1 and Y. With descriptive statistical analysis techniques, classical assumption tests and hypothesis testing. The hypothesis testing model in this study is as follows:

To test the first hypothesis, it is shown by the following equation:
$$\gamma = \beta_1 x_1 + e \ \text{....}$$
To test the second hypothesis, it is shown by the following equation.
$$\gamma = \beta_2 x_2 + e \ \text{....}$$
To test the third hypothesis, it is shown by the following equation.
$$\gamma = \beta_1 x_1 + \beta_3 M + \beta_4 X_1 * M + e$$
To test the fourth hypothesis, it is shown by the following equation:
$$\gamma = \beta_2 x_2 + \beta_3 M + + \beta_5 X_2 * M + e$$

Information:
    : constant
    $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$: regression coefficient
    Y : budget gap
    X1   :Budgeting
    X2   :organizational commitment
    M   :information asymmetry
    X1*M   :interaction of budgeting and information asymmetry
    X2*M   :interaction of organizational commitment with information asymmetry
    e   : error

RESULTS AND DISCUSSION

Validity Test Results

Based on the results of the validity test, the value of rcount for each question item from each variable is greater than the value of rtable. This means that all indicators/question items that measure the variables of Budget Slack (Budget Gap) Participation in Budgeting, organizational commitment and information asymmetry are valid.

Reliability Test Results

The results of the reliability test showed that the value of Cronbach's alpha on the variable*budget slack*of 0.738, the variable of budgetary participation is 0.716, the variable of organizational commitment is 0.787, and the variable of information asymmetry is 0.853. So it can be concluded that the statements in the questionnaire all of these variables are reliable because they have Cronbach's alpha value greater than 0.70.

Normality Test

Based on the results of the normality test, it can be concluded that the Koglomorov-Smirnov value for the regression equation is significant above 0.05. This means that the regression model meets the assumption of normality test. From the results of normality with statistical tests, it can be concluded that the regression models in this study are feasible to use.

Multicollinearity Test

Data in this study, there is still a multicollinearity problem. The problem of multicollinearity occurs in moderate regression analysis. This is because in the regression model the researcher uses an interaction model, namely the multiplication between the X1 variable and the moderating variable, so there is still a correlation between the dependent variables in the model.

Heteroscedasticity Test

Based on the results of the heteroscedasticity normality test in this study, it can be concluded that the regression models do not contain heteroscedasticity.

Hypothesis testing

In this study, hypothesis testing was carried out using two regression models, namely, simple linear regression and moderate regression analysis (MRA).

Hypothesis Testing Results 1

Table 1. *Hypothesis testing results 1*

Dependent variable	Independent variable	Regression coefficient	T count	Sign
Budget gap	Participation in budgeting	0.612	5.094	0.000
Constant	= 9.784			
R	= 0.605			
R Square				
Adjust R Square	= 0.366			
F Count	= 0.352			
Sig				
N	= 25,945			
	= 0.000			
	=47			

Source: Primary Data Process

Based on the multiple regression data shown in table 1, the following equation is obtained:

$$Y = 9.784 + 0.612X1 + e$$

Coefficient of determination

The results of the calculation of the R value based on Table 4.1 above obtained a correlation number of 0.605. If the regression coefficient interval is between 0.600-0.899, it shows that the relationship between the independent variables is strong. Furthermore, the Adjusted R Square value was obtained at 0.352, which means that 35.2% of the variation of the budgetary participation variable can be explained by the budget gap while the remaining 65.5% is explained by factors not mentioned in the model.

t Statistic-Test

Hypothesis 1 states that budgetary participation influences badget slack, the results of this study indicate that the value of t count is 5.094, greater than t table 1.677, with a significance value of 0.000 less than 0.05, so hypothesis 1 is accepted,

Results of Hypothesis Testing 2

Table 2. *Results of hypothesis testing 2*

Dependent variable	Independent variable	Regression coefficient	T count	Signs.
Budget gap	organizational commitment	-0.344	-2,691	0.010
Constant	= 29.375			
R	= 0.372			
R Square	= 0.139			
Adjust R Square	= 0.119			
F Count	= 7,239			
Sig	= 0.010			
N	=47			

Source: Primary Data Process

Based on the multiple regression data shown in table 4.2 above, the following equation is obtained:

$$Y = 29.375 - 0.344X2 + e$$

Coefficient of Determination

The results of the calculation of the R value based on Table 2 obtained a correlation number of 0.372. If the regression coefficient interval is between 0.200-0.499, it shows that the relationship between the independent variables is weak. Furthermore, the value of Adjusted R Square is obtained at 0.119, which means that 11.9% of the variation of the organizational commitment variable can be explained by the budget gap while the remaining 89.1% is explained by factors not mentioned in the model.

t Statistic-Test

Hypothesis 2 states that organizational commitment has a negative effect on budgetary gaps. The results of this study indicate that the t-count value is -2.691, greater than t-table 1.661, with a significance value of 0.010 less than 0.05, so hypothesis 2 is accepted.

Hypothesis Testing Results 3

Table 3. Hypothesis testing results 3

Dependent variable	Independent variable	Regression coefficient	T count	Signs.
Budget gap	Participation in budgeting	0.637	1.098	0.278
	Information Asymmetry	0.314	0.555	0.582
	X1.M	-0.005	-0.180	0.858
Constant		= 5,130		
R		= 0.651		
R Square		= 0.424		
Adjust R Square		= 0.383		
F Count		= 10,533		
Sig		= 0.000		
N		=47		

Source: Primary Data Process

Based on the multiple regression data shown in table 4.3 above, the following equation is obtained:

$$Y = 5.130 + 0.637X1 + 0.314 - 0.005 + e$$

Coefficient of Determination

The results of the calculation of the R value based on Table 3 obtained a correlation number of 0.651, if the regression coefficient interval between 0.600-0.899 indicates that the relationship between the independent variables is strong. Furthermore, the value of Adjusted R Square is obtained at 0.383, which means that 38.3% of the variation of the variable budgeting participation, information asymmetry and the interaction between budgetary participation and information asymmetry can be explained by the budget gap while the remaining 61.7% is explained by factors which is not mentioned in the model.

t Statistic-Test

Hypothesis 3 states that information asymmetry affects the relationship between budgetary participation and budget slack, the results of this study indicate that the t value is -0.180, greater than t table 1.677, with a significance value of 0.858, greater than 0. ,05, so hypothesis 3 is rejected.

f. Statistic-Test

Based on Table 4.17 shows that the results of the simultaneous influence test, the calculated f value is 10.533 greater than f arithmetic 2.80 with a significance value of 0.000 which means that this figure is less than 0.05 or 0.000, <0.05, so it can be concluded that the variable budgetary participation, information asymmetry and the interaction between budgetary participation and information asymmetry simultaneously or simultaneously affect the budget gap.

Results of Hypothesis Testing 4

Table 4. *Results of hypothesis testing 4*

Dependent variable	Independent variable	Regression coefficient	T count	Signs.
Budget gap	Organizational commitment	-0.819	-1,272	0.210
	Information Asymmetry	-0.101	-0.151	0.881
	X2.M	0.023	0.715	0.478

Constant	= 31,964
R	= 0.579
R Square	
Adjust R Square	= 0.335
F Count	= 0.288
Sig	
N	= 7,216
	= 0.001
	=47

Source: Primary Data Process

Based on the multiple regression data shown in table 4, the following equation is obtained:

$$Y = 31.964 - 0.819X2 + 0.101 M + 0.023 X2*M+e$$

Coefficient of determination

The results of the calculation of the R value based on Table 4.4 above obtained a correlation number of 0.579. If the regression coefficient interval is between 0.400-0.599, it shows that the relationship between the independent variables is moderate. Furthermore, the value of Adjusted R Square is obtained at 0.288 which means that 28.8% of the variation of the interaction variable between organizational commitment (X2) and information asymmetry (M) can be explained by the budget gap while the remaining 72.2% is explained by factors that are not mentioned in the model. This shows that information asymmetry as a moderating variable weakens the relationship between organizational commitment and budget slack.

t Statistic-Test

Hypothesis 4 states that information asymmetry affects the relationship between organizational commitment and budgetary gaps, the results of this study indicate that the t-count value is 0.715, smaller than t table 1.677, with a significance value of 0.478 smaller than 0.05, so hypothesis 4 rejected.

f. Statistic-Test

Based on Table 4.18 shows that the results of the simultaneous influence test, the calculated f value of 7.216 is greater than f arithmetic 2.80 with a significance value of 0.001 which means that this figure is less than 0.05 or 0.001, <0.05, so it can be concluded that the variable organizational commitment (X2, information asymmetry (M) and the interaction between organizational commitment and information asymmetry (X1.M) simultaneously or simultaneously affect the budget gap (budget slack).

DISCUSSION

The influence of budgetary participation on budget slack

The first hypothesis testing shows that budgetary participation has a positive effect on budget slack. This shows that the higher the participation in budgeting, the higher the budget gap. Thus, it is known that the level of participation of subordinates in each SKPD in the local government of the City of Tidore Islands in the budget preparation process is getting higher.

Budgetary slack is the difference or difference between the resources needed to carry out a job with the resources proposed in the budget. There are several factors that influence the occurrence of budget gaps, including the participation of subordinates in budget preparation. The results of research on regional work units (SKPD) and local government budget teams (TAPD) in the city of Tidore Islands show that the high participation of subordinates in budget preparation, the possibility of budget gaps is also getting bigger.

Participation in the preparation of the budget from each Regional Work Unit (SKPD) plays a very important role. Each work unit prepares a budget according to the needs and capacities of each agency. Budget participation involving all Regional Apparatus Work Units (SKPD) is expected to increase work productivity, so that regional finances can be managed properly and optimally.

In the preparation of the budget in the city of Tidore Islands, the participation of subordinates is very necessary, because the subordinates have more information about an activity to be carried out. The high participation in budgeting can be used as an opportunity for subordinates to minimize the risks that may occur if they are not able to achieve the expected targets so that they will try to achieve their budget targets.

As explained in Agency theory regarding the relationship between superiors and subordinates in budgeting, that the involvement of subordinates in budgeting affects the budget targets to be achieved.The results of this study are in line with research(Madjojo, 2017) (Hikmawahwati et al., 2018)and(Palupi & Sari, 2020)found that budget participation has a positive and significant effect on budgetary slack.

The effect of organizational commitment on budget slack

Testing the second hypothesis shows that organizational commitment has a negative effect on budget slack. This shows that the higher the organizational commitment, the lower the budget gap. These results indicate that the local government SKPD Tidore Islands City has a high organizational commitment.

Slack the budget of a company or organization by making lower or higher revenues and higher or lower costs. Budgetary gaps can be influenced by organizational commitment. The results of research on regional work units (SKPD) and local government budget teams (TAPD) in the city of Tidore Islands show that the higher the organizational commitment, the smaller the possibility of budget gaps.

Individuals who have a high commitment will be more concerned with the organization than personal interests, on the contrary, individuals who have low organizational commitment will be more concerned with their personal interests than the interests of the organization. Strong organizational commitment can create a comfortable working atmosphere in any organization as well as in the public sector. The existence of this organizational commitment makes it easier for local governments to achieve optimal work levels. This is because the stronger the organizational commitment that is owned will certainly bind employees to carry out the duties and responsibilities that have been carried out, thereby minimizing unexpected fraud.

Thing that also occurs in the budgeting process is that the employees in the SKPD of Tidore Islands City already have loyalty or commitment to the organization, then the organization can produce a good budget to carry out the work program that has been determined and can minimize the occurrence of budgetary slack.

The results of this study are in accordance with attribution theory which explains that a person's behavior can be influenced by two factors, namely internal factors and external factors. Organizational commitment is one of the internal factors, because commitment comes from within everyone which can then influence the actions to be taken.

The effect of budgetary participation on budgetslack with information asymmetry as a moderating variable

Testing the third hypothesis shows that information asymmetry does not moderate the relationship between budgetary participation and budget slack. These results indicate that the local government SKPD Tidore Islands City of information asymmetry has no effect on the relationship between budgetary participation and budget slack.

In this study, participation in budgeting affects the budget gap, but if it is associated with information asymmetry, it does not influence the budget gap. This shows that the difference in information obtained by superiors and subordinates tends to be the same.

In addition, the length of time a person has held a position is also a factor that affects the occurrence of information asymmetry. This is because the Tidore Islands city government has officials whose terms of office are more than 5 years. Someone who occupies a position for too long tends to know the value of the goods to be determined, so that in the budgeting process there is no information asymmetry. When someone occupies a position that is too long, the information obtained between the DPRD as the principal and the Tidore Islands city government as an agent in budgeting tends to be the same.

According to (Masuku, 2021) the longer a person holds a position in the government, the less information they hide from their superiors and the better their ethics. On the other hand, if those who have just held a position or are still less than a year old, then they have greater intentions to hide information from their superiors and have poor ethics.

An accountable and transparent financial management system is also important, this is supported by the enactment of regulations governing the main tasks and functions of each regional head to always control and evaluate the performance of subordinates in the budget preparation process. Subordinates are also required to always report any information that occurs on their performance to their superiors so that there is no information gap information asymmetry. As can be explained by Government Regulation No. 12 of 2019 concerning regional financial management in article 3 which reads "Regional financial management is carried out in an orderly, efficient, economical, effective, transparent and responsible manner by paying attention to a sense of justice, compliance, benefits for the community, and obeying the provisions of law and regulations".

The effect of organizational commitment on budget slack with information asymmetry as a moderating variable

Testing the fourth hypothesis shows that information asymmetry affects the relationship between organizational commitment and budgetary slack (budget slack). These results indicate that the local government SKPD Tidore Islands City of information asymmetry has no effect on the relationship between organizational commitment and budgetary gaps.

In this study, organizational commitment influences budgetary slack, but when it is associated with information asymmetry, it does not have a significant effect. The difference in information between superiors and subordinates that occurs in the SKPD of the city of Tidore Islands, does not affect organizational commitment in an agency. This is because high organizational commitment encourages employees to carry out an activity for the benefit of the organization, besides that the budgeted program is not prepared optimally, but is prepared by considering technical constraints that could be avoided in its implementation later.

In addition, the length of time a person has worked and has held a position above 5 years will better know the value of goods and the budget of an activity, so that in the budgeting process the information obtained tends to be the same (symmetry).

CONCLUSION

Based on the results of this study, it can be concluded that budgetary participation has a positive effect on the budget gap (budget slack), organizational commitment has a negative effect on the budget gap (budget slack), information asymmetry does not moderate the relationship between budgetary participation and budget gaps (budget slack), and asymmetry information does not moderate the relationship between organizational commitment and budget slack.

Suggestion

The suggestion in the study is that further researchers are advised to add other more relevant variables. In addition to making the research variables varied, it is also intended that the value of the coefficient of determination produced will increase. For the government, it is suggested, it is expected to maximize human resources in preventing budgetary slack, so that the resulting work program is able to provide maximum impact to the community.

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