

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh partisipasi anggaran, informasi asimetri, dan *budget emphasis* terhadap *budgetary slack*. Penelitian ini dilakukan pada Pengelolaan Gedung PT.Global Jasa Sejahtera.

Dalam penelitian ini seluruh populasi dijadikan sampel sebanyak 44 responden terdiri dari General Manager 1 orang, Manager 9 orang, Chief 12 Orang, Supervisor 14 Orang, Staff 8 orang. Teknik pengumpulan data menggunakan kuesioner dengan skala likert dengan rentang 1-4. Data diolah menggunakan model regresi linier berganda dengan bantuan *SPSS 20 for windows*.

Berdasarkan hasil pengujian, hasil uji instrument penelitian dan uji asumsi klasik menunjukkan bahwa semua variabel dinyatakan reliabel dan valid. Hasil penelitian ini menunjukkan bahwa: (1) Partisipasi Anggaran tidak berpengaruh terhadap *budgetary slack*. (2) Informasi Asimetri tidak berpengaruh terhadap *budgetary slack*, dan (3) *Budget Emphasis* berpengaruh terhadap *budgetary slack*.

Kata Kunci: Partisipasi Anggaran, Informasi Asimetri, *Budget Emphasis*, *Budgetary Slack*.



## **ABSTRACT**

*This study aims to determine the effect of budget, information on asymmetry, and budget emphasis on budgetary slack. This research was conducted at the Building Management of PT. Global Jasa Sejahtera.*

*In this study all samples were taken as many as 44 respondents consisting of General Manager 1 person, Manager 9 people, Chief 12 People, Supervisor 14 People, Staff 8 people. Data collection techniques using questionnaires with Likert scale with ranges 1-4. The data is processed using multiple linear regression models with the help of SPSS 20 for windows.*

*Based on the results of the test, the results of the research instruments and classic trials showed that all variables were declared reliable and valid. The results of this study indicate that: (1) Budget participation has no effect on budgetary slack. (2) Asymmetry Information does not affect budgetary slack, and (3) Budget Emphasis has an effect on budgetary slack.*

*Keywords: Budget Participation, Asymmetry Information, Budget Emphasis, Budgetary Slack.*

