

INTISARI

Penelitian ini bertujuan pengaruh partisipasi anggaran, informasi asimetri, kompleksitas tugas, dan kapasitas individu terhadap perilaku *budgetary slack* dengan komitmen organisasi sebagai variabel moderating pada SKPD Kabupaten Halmahera Timur. Sampel diambil dengan teknik *convenience sampling* sebanyak 42 orang. Data penelitian diperoleh melalui penyebaran kuesioner. Analisis data dilakukan dengan menggunakan regresi linier berganda setelah sebelumnya dilakukan uji validitas dan reliabilitas kuesioner.

Hasil pengujian yang dilakukan menunjukkan partisipasi anggaran berpengaruh positif dan signifikan terhadap perilaku *budgetary slack*. Asimetri informasi berpengaruh positif dan signifikan terhadap perilaku *budgetary slack*. Kompleksitas tugas berpengaruh positif dan signifikan terhadap perilaku *budgetary slack*. Kapasitas individu berpengaruh positif dan signifikan terhadap perilaku *budgetary slack*. Komitmen organisasi memperlemah pengaruh positif partisipasi anggaran terhadap perilaku *budgetary slack* pada SKPD Kabupaten Halmahera Timur. Komitmen organisasi memperlemah pengaruh positif asimetri informasi terhadap perilaku *budgetary slack* pada SKPD Kabupaten Halmahera Timur. Komitmen organisasi memperlemah pengaruh positif kompleksitas tugas terhadap perilaku *budgetary slack* pada SKPD Kabupaten Halmahera Timur. Komitmen organisasi memperlemah pengaruh positif kapasitas individu terhadap perilaku *budgetary slack* pada SKPD Kabupaten Halmahera Timur

Kata kunci: partisipasi anggaran, informasi asimetri, kompleksitas tugas, kapasitas individu, perilaku *budgetary slack*.

ABSTRACT

This study aims to influence budget participation, asymmetric information, task complexity, and individual capacity on budgetary slack behavior with organizational commitment as A moderating variable at SKPD in East Halmahera. Samples were taken with convenience sampling technique of 42 people. Research data was obtained through questionnaires. Data analysis was done by using multiple linear regression after previously tested the validity and reliability of the questionnaire.

The test results showed that budget participation has a positive and significant impact on budgetary slack behavior. Information asymmetry has a positive and significant impact on budgetary slack behavior. The task complexity has a positive and significant impact on budgetary slack behavior. Individual capacity has a positive and significant impact on budgetary slack behavior. Organizational commitment weakens the positive influence of budgetary participation on budgetary slack behavior at SKPD in East Halmahera. Organizational commitment weakens the positive influence of information asymmetry on budgetary slack behavior at SKPD East Halmahera. Organizational commitment weakens the positive impact of task complexity on budgetary slack behavior at SKPD in East Halmahera District SKPD. Organizational commitment weakens the positive influence of individual capacity on budgetary slack behavior at SKPD in East Halmahera.

Keywords: budgetary participation, asymmetric information, task complexity, individual capacity, budgetary slack behavior.