

ABSTRACT

This study outlines the influence of budgetary participation, information asymmetry, self esteem, and organizational commitment on budgetary slack, to be moderated by budget emphasis. The population in this study is all star hotel manager in DIY who included in the budgeting. While the number of sample in this study is 72 manager from 8 star hotel in DIY. From 140 questionnaires that have been distributed, 67 questionnaires have been received and filled correctly. The validity and reliability of the data collected has been assessed, and is in compliance classical assumption. Then processed using interaction test.

The results of this study indicate that budgetary participation and organizational commitment positively affect budgetary slack, while information asymmetry and self esteem negatively affect budgetary slack. In addition, budget emphasis able to strengthen relationship budgetary participation and commitment organizational on budgetary slack, but weaken the relationship between asymmetry information and self esteem on budgetary slack.

Keywords: *budgetary participation, information asymmetry, organizational commitment, budgetary slack, and budget emphasis.*