

ABSTRACT

The background of this research is the slack of budgeting that often occur in few companies that applied the budgeting participative methods. In another case, the inconsistency of the earlier research result also become the main cause of this research. To overcome that problem the contingency approach is applied along with another variable such as asymmetry information and organizational commitment.

The purpose of this research is to get the comprehension about the influence of budgeting participation on the slack of budgeting in partial and modernized with the asymmetry information and organizational commitment.

The research uses 25 person as the population and sample, consist of varieties of assistant manager, finance staff and human resource division staff. The sampling method of this research uses the census where all the population made as sample this technique applied because the amount of this sample is relatively low.

The result of this research shows that there are significant influences from the budgeting participation to the slack of budgeting with the positive direction budgeting participation influences the budgetary slack in Perum Perumnas Regional IV Bandung with 29,5 percent of contribution.

The asymmetry information moderate and enhance the relation between the budgeting participation with the budgetary slack in Perum Perumnas Regional IV Bandung with 50,3 of percentage in contribution.

Organizational commitment moderate and enhance the relation between the budgetary slack in Perum Perumnas Regional IV Bandung with -12,1 percent of percentage in contribution.

Key words : *Budgeting Participation, Budgetary Slack, Asymmetry Information and Organizational Commitment*