

ABSTRACT

This research is intended to test the effect of assymetry of information against Budgetary Slack. The research data was obtained from questionnaires (primary) are distributed to the heads SKPD of local governments in Bandung city fiscal year 2017. Samples were taken by using purposive sampling technique with certain criterion criterion to get 37 samples SKPD Data analysis technique ised simple linear regression analysis, determination coefficient, and hypothesis testing (test t) with data processing assisted by SPSS V 22.0 for windows.

The result of the study show that information asymmetry affect the budgetary slack of 57,3% and the remaining 42,7% influenced by other factors not studied such as budgetary participation.

Keyword : *information asymmetry, budgetary slack, budgetary participation*