

ABSTRACT

This study aims to determine whether the asymmetry information may affect the relationship between budgetary participation and budgetary slack. The population of this study are all the headmasters of private high school in Palembang city. Samples were determined by using purposive sampling method. The research sample obtained 31 school. Hypothesis testing using moderation regression analysis with SPSS ver. 16.0. The test results showed that asymmetry information is not able to moderate the relation between budgetary participation and budgetary slack.

Keyword: budgetary participation, budgetary slack, asymmetry information.