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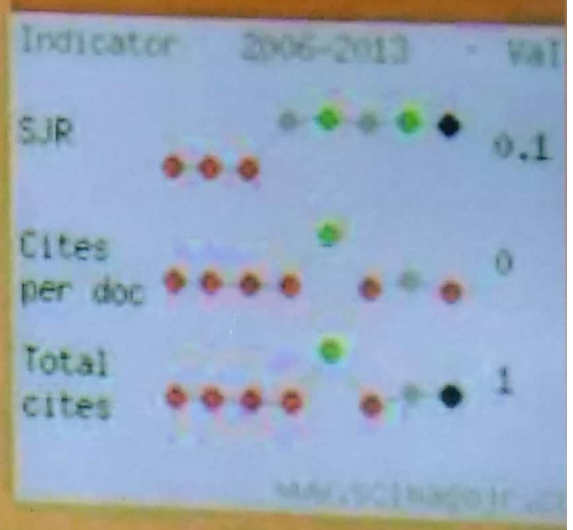
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37	Sri Sustariyah, Sucherly, Undang Juju and Otong Karyono	<u>FACTORS DETERMINING VALUE AND CUSTOMER TRUST BUILDING</u>	7961-7968
38	J. Radha and R. Jayam	<u>CUSTOMER SATISFACTION TOWARDS SHOPPING MALLS AT CHENNAI CITY - AN EMPIRICAL STUDY</u>	7969-7982
39	Ronald and Amelia	<u>DETERMINACY OF ACTUAL USAGE THROUGH BEHAVIORAL INTENTION CIMB NIAGA AIR ASIA BIG CARD</u>	7983-7995
40	Wilson Bangun	<u>HUMAN RESOURCE: TO INCREASING INDONESIA COMPETITIVENESS ON ASEAN ECONOMIC COMMUNITY</u>	7997-8003
41	Makaryanawati, Made Sudarma, Erwin Saraswati and Abdul Ghofar	<u>HUMAN CAPITAL, BOARD MONITORING AND CORPORATE PERFORMANCE</u>	8005-8020
42	Herry Maridjo, Lukas Purwoto & Y.M.V. Mudayen	<u>THE IMPLEMENTATION OF SUSTAINED POVERTY ALLEVIATION PROGRAM IN RURAL COMMUNITY BASED ON LOCAL COMMUNITY</u>	8021-8037
43	Antonius Diksa Kuntara and Lilis Setiawati	<u>FAIR VALUE AND HISTORICAL COST ACCOUNTING: EVIDENCE FROM INSURANCE COMPANIES IN INDONESIA</u>	8039-8047
44	Sri Suryaningsum, Moch. Irhas Effendi and R. Hendri Gusaptono	<u>THE BEST MODEL GOVERNMENT BASED ON TRUSTEESHIP GOVERNANCE (STUDY CASES: BOJONEGORO DISTRICT)</u>	8049-8060
45	Lita Yulita Fitriani, Sri Suryaningsum, Indra Kusumawardhani and Valannisa Sally	<u>THE EFFECT OF PARTICIPATIVE BUDGETARY, ASSYMETRIC INFORMATION, PRESSURE-HANDLING, AND ORGANIZATIONAL COMMITMENT ON THE BUDGETARY SLACK</u>	8061-8070
46	Robertus Sigit Haribowo Lukito and Diyah Tulipa	<u>IMPULSE BUYING BEHAVIOR ON CONSUMER RETAIL FASHION IN SURABAYA - INDONESIA</u>	8071-8086
47	Indarto	<u>IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY BY MICRO, SMALL AND MEDIUM ENTERPRISES CASE STUDY IN SEMARANG CITY</u>	8087-8101
48	Chatarina Yekti Prawihatmi	<u>AVELLIATING POVERTY THROUGH DEVELOPING MICROCREDIT BASED SELF HELP GROUP STUDIES IN UP2K-PKK SEMARANG</u>	8103-8113
49	Noto Pamungkas, Rusherlistyani, Indra Kusumawardhani and Candra Wijang Asmorosanto	<u>THE INFLUENTIAL FACTORS TO THE POSTPONE AUDIT IN MINING COMPANIES</u>	8115-8129
50	Paulina Permatasari and Paulina Tindaon	<u>INTEGRATED APPROACH MODEL TOWARDS UNIVERSITY SUSTAINABILITY: ANALYSIS OF BEST PRACTICES OF SUSTAINABLE UNIVERSITIES</u>	8231-8165

THE EFFECT OF PARTICIPATIVE BUDGETARY, ASSYMETRIC INFORMATION, PRESSURE-HANDLING, AND ORGANIZATIONAL COMMITMENT ON THE BUDGETARY SLACK

Lita Yulita Fitriani*, Sri Suryaningsum*, Indra Kusumawardhani*, and Valannisa Sally*

Abstract : This research had aimed to assess the impact of budgetary participative on the slack of budgeting, the asymmetric information on the slack budgeting, the handle-pressure on the slack of budgeting and the commitment of cohesiveness on the slack of budgeting. The prime of population element in this case is Satuan Kerja Perangkat Daerah (SKPD) Klaten Regency. The samples on this issue are head of the division/Subsection of finance, treasurer, and staff involved in the budgeting process at the work units (SKPD) Klaten regency that obtained by sampling purposive method regarding the population that will be used for a research sample requires a specific criteria based on researcher criteria. The data was collected using the instrument through the form of interviews and questionnaires. The hypothesis in this study was examined by using analysis of multiple linear regressions. The results of this research are budgetary participation which had not affect budgetary slack, asymmetric information, handle-pressure budgeting and organizational commitment affected on budgetary slack.

Keywords: budgetary participation, asymmetric information, budget emphasis, organizational commitment and budgetary slack

