

## **V. CONCLUSION AND IMPLICATION**

### **A. Conclusion**

Based on the research result we can conclude as follows:

1. Budgetary participation has positively significant influence on budgetary slack in PT Jasa Raharja Central Java.
2. Information asymmetry has positively significant influence on budgetary slack in PT Jasa Raharja Central Java.
3. Budgetary emphasis has positively significant influence on budgetary slack in PT Jasa Raharja Central Java.
4. Self-esteem can moderate the influence of budgetary participation towards budgetary slack in PT Jasa Raharja Central Java.
5. Self-esteem can moderate the influence of information asymmetry towards budgetary slack in PT Jasa Raharja Central Java.
6. Self-esteem can moderate the influence of budget emphasis towards budgetary slack in PT Jasa Raharja Central Java.

### **B. Implication**

1. To reduce the budgetary slack, an effort that can be done is by involving the parties concerned in preparing the budget followed by equalizing goal between the company and employees.

2. Top managers should control and check the activities of bottom manager to avoid the information asymmetry in order to minimize the budgetary slack.
3. The top-level managers should reduce budgetary pressures and set logic budget (achievable) in order to minimize employees in creating budgetary slack.
4. Increase the confidence of the agents that they are capable to resolve honestly the various problems by providing motivation and training, join in seminars, and be given the opportunity to pursue higher education.

### C. Limitations

Several limitations of this study are:

1. The method of data collection to test the causal relationship between variable of this research tend to use a closed questionnaire, where the answer is already available. It may lead to the respondent perception to choose the inappropriately answers or it is not in accordance with the conditions or actual experiences.
2. This research just focuses on PT. Jasa Raharja (Persero) Central Java not in other branch offices.
3. This research just focuses on some variables that influence on the budgetary slack, such as budgetary participation, information asymmetry, budget emphasis and self-esteem as moderating variable.

Refers to the research limitations, further researches need to add the number of respondents and variables, also consider to use the other methods of data collection, such as interview and observation.

