

## **CHAPTER V**

### **CONCLUSION**

#### **5.1 Conclusion**

Based on the results of research in the form of questionnaire and hypothesis submitted, the conclusions of the result of the research “The Effect of Budget Participation and Budget Emphasis on Budget Slack with Organizational Commitment as a Moderating Variable in Local Government Agencies (study case in SKPD Bengkulu City and District of Seluma) are as follows:

1. Budget participation has a significant negative effect on budgetary slack in SKPD Government of Bengkulu City and Seluma District. It means that the higher the level of budget participation, the less likely the budgetary slack will occur.
2. Budget emphasis has a significant positive effect on budgetary slack in SKPD Government of Bengkulu City and Seluma District. It means that the higher the budget emphasis, the greater budgetary slack will occur.
3. Budget participation has a significant negative effect on budget slack with organizational commitment as a moderating variable. The negative regression coefficient shows that organizational commitment weakens the relationship between budgetary participation and budget slack.
4. Budget emphasis has a significant positive effect on budget slack with organizational commitment as a moderating variable.

## **5.2 Implications**

Based on the results of previous studies and discussions, it is hoped that the regional government of Bengkulu and Seluma regencies can pay more attention to the possibility of budgetary slack in relation to create budget participation policies. The government can prevent indications of budgetary slack by paying more attention to and supervising the budget makers and ensuring that the budget prepared is in accordance with the capabilities of the region, there is no lowered income and an increased burden, so that government performance can be maximized. In addition, superiors as principals must have full information related to the budget and knowledge about the capabilities and potential of their institutions to prevent the personal interests of subordinates.

## **5.3 Research Limitations**

This research is inseparable from the limitations that might affect the results of the study. The limitations include:

1. Data collection methods in this study use a questionnaire that allows the filling of the questionnaire by respondents who are less objective and not serious. So, it will then give results that are less present actual conditions.
2. Limitations of respondents who have a lot of agenda so that not all questionnaires can return according to the amount distributed. In addition, researcher cannot directly supervise respondents when filling

out questionnaires because the objects of research are an important person in government so that they have busy schedule.

#### **5.4 Future Research**

Based on the research that has been done, the suggestions that can be given are as follows:

1. In further studies, in order to obtain results that are more representative of the actual conditions, the research method can be added by conducting interviews directly to respondents.
2. Further studies can distribute more questionnaires and follow up more frequently on each SKPD so that the questionnaires that have been distributed can be responded to better and returned in the amount in accordance with the amount distributed.