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Abstract
This study explores the intervening effects of information asymmetry upon managerial performance and budgetary slack in the process of budgetary setting. Former empirical stud-ies reported that the relationship between budgetary participation and managerial performance has not been found a permanent result. This situation also occurs in the relationship between budgetary participation and budgetary slack. The prior studies indicated that the relationships may not be simple direct ones. In the course of harmonizing the contradictions in the past lit-eratures, this study proposes that information asymmetry can be an influential variable, which has an indirect effect between budgetary participation and both budgetary slack and manage-rial performance.
The study manipulates questionnaire survey for gathering samples. The sample derived from public limited companies which trade in Taiwan Stock Exchange (TSE) and GreTai Se-curities Market (GTSM), i.e., over-the-counter (OTC). The conclusions of this study infer that budgetary participation has an indirect effect through information asymmetry on budgetary slack. However, this study can not say for certain to the relationship between budgetary par-ticipation and managerial performance. Moreover, the intervening effects of information asymmetry on the relationship between budgetary participation and job outcomes in service industry are obvious better than manufacturing industry.
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