

Determinants Budgetary Slack

Ningrum Pramudiati¹

Anandita Zulia Putri²

Betti Prastiwi³

Program Sarjana Akuntansi, Fakultas Bisnis, Universitas PGRI Yogyakarta, Yogyakarta
Indonesia^{1,2,3}

Abstract. *This study aims to examine the determinants of budgetary slack. Budgetary slack often occurs because of pressure from superiors aimed at subordinates to make a reasonable budget. This study examines the effect of the independent variables, namely budgetary participation, information asymmetry, budget emphasis, and organizational commitment, on the dependent variable, namely budgetary slack. This study used a sample of Regional Apparatus Organizations (OPD) in Bantul Regency. The number of samples used in this study was 78 respondents using the purposive sampling method. The data analysis technique used is multiple linear regression. The study results of the study prove that the budget participation variable has a positive effect on budgetary slack with a significance of 5%. Meanwhile, the variables of information asymmetry, budget emphasis, and organizational commitment do not affect budgetary slack.*

Keywords. *budget emphasis; budget participation; budgetary slack; information asymmetry organizational commitment.*

Abstrak. Penelitian ini bertujuan untuk menguji determinan *budgetary slack*. *Budgetary slack* sering terjadi karena adanya tekanan dari atasan yang ditujukan kepada bawahan untuk membuat anggaran dengan baik. Penelitian ini menguji pengaruh variabel independen, yaitu partisipasi anggaran, asimetri informasi, penekanan anggaran, dan komitmen organisasi terhadap variabel dependen, yaitu senjangan anggaran. Penelitian ini menggunakan sampel Organisasi Perangkat Daerah (OPD) di Kabupaten Bantul. Jumlah sampel yang digunakan dalam penelitian ini adalah 78 responden dengan menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian membuktikan bahwa variabel partisipasi anggaran berpengaruh positif terhadap senjangan anggaran dengan signifikansi 5%. Sementara itu, variabel asimetri informasi, penekanan anggaran, dan komitmen organisasi tidak berpengaruh terhadap senjangan anggaran.

Kata Kunci. Asimetri Informasi; Komitmen Organisasi; Partisipasi Anggaran; Penekanan Anggaran, Senjangan Anggaran.

Corresponding author. Email: pramudiati.ningrum@upy.ac.id¹

How to cite this article. Pramudiati, N., Putri, A. Z., & Prastiwi, B. (2022). Determinants Budgetary Slack. *Jurnal Riset Akuntansi dan Keuangan*, 10(1), 1–12.

History of article. Received: Desember 2021, Revision: Februari 2022, Published: April 2022

Online ISSN: 2541-061X. Print ISSN: 2338-1507. DOI: 10.17509/jrak.v10i1.34889

Copyright©2021. Published by Jurnal Riset Akuntansi dan Keuangan. Program Studi Akuntansi. FPEB. UPI.

INTRODUCTION

Preparing the Regional Budget involves various parties in the local government organization by following per under Law No. 32 of 2014. Lower-level management, mid-level management, and top-level management are the budgeting process parties to improve the public organization management's efficiency and effectiveness (Kusniawati and Ibnu: 2018). The budget is needed as a planning tool consisting of the accumulation of targets achieved by managers in realizing future activities (Wati, Yohan, and Noce: 2013). The budget serves as a measuring tool to

compare income and expenditures that become a reference for finding the amount of income and expenditure as a reference in decision making and regional development planning (Windiani, Sujana, and Yasa: 2018). Budgetary slack and budget estimation are the most frequent issues in the budgeting process. The discrepancy between the amount of budget compiled and the actual budget amount is called budgetary slack (Bangun and Andani: 2012). The estimated budget that often occurs is the small amount of budget compiled, while the expenditure is so high that it is used as a manager to do slack (Jaya: 2019). Summary of the budget realization

report in Bantul Regency in 2015-2019 is presented in the following table:

Table 1. Regional Revenue Budget Realization Report

| Years | The Revenue | | |
|-------|----------------------|----------------------|------------|
| | Budget | Realization | Percentage |
| 2015 | 1.914.059.443.086,67 | 1.951.223.236.705,05 | 101,94 |
| 2016 | 2.092.586.355.760,60 | 2.000.334.166.353,05 | 95,59 |
| 2017 | 2.095.073.460.546,68 | 2.086.878.989.570,45 | 99,61 |
| 2018 | 2.206.505.821.341,60 | 2.227.752.027.348,97 | 100,96 |
| 2019 | 2.258.180.662.975,05 | 2.269.539.168.227,63 | 100,50 |

Source: PPID Kabupaten Bantul, 2019

Table 2. Regional Budget Realization Report

| Years | The Expenditure | | |
|-------|----------------------|----------------------|------------|
| | Budget | Realization | Percentage |
| 2015 | 2.179.257.337.075,43 | 1.933.302.495.457,00 | 88,71 |
| 2016 | 2.358.567.406.918,41 | 2.016.543.978.974,11 | 85,50 |
| 2017 | 2.330.695.497.939,22 | 2.076.742.163.062,60 | 89,10 |
| 2018 | 2.422.007.128.661,99 | 2.165.651.760.352,96 | 89,42 |
| 2019 | 2.504.062.661.991,45 | 2.283.585.037.902,49 | 91,20 |

Source: PPID Kabupaten Bantul, 2019

The difference between the budget and the realization of the budget occurred in the Bantul Regency Government Budget in 2015-2019 (Table 1 and 2). In 2015, 2018, and 2019, the Bantul Regency Government's regional budget estimate is lower than its realization. The Regional Budget of the Bantul Regency government is smaller than estimated. The Regional Budget is done so that the target is achieved and the employee's performance looks good.

Asymmetry of information between superiors and subordinates is what can lead to budgetary slack. The higher the asymmetry of information, the higher the budgetary slack probability (Windiani, Sujana, and Yasa: 2018). Subordinates who have better information than superiors, then subordinates have the opportunity to take budget participation by providing sufficient information so that budgeting is easily achieved (Meirina and Affalludin: 2018).

Budgetary slack often occurs due to pressure from superiors aimed at subordinates to make a reasonable budget. The budget target's achievement is one of the managers' performance assessments (Murtin & Taufiq, 2012). Managers who do not reach the budget will be penalized. However, if the manager reaches the budget target, then the manager

will get compensation or bonuses. In the end, managers do budgetary slack to achieve budget targets set to make performance assessments look good (Sawitri: 2014).

Another factor causing budgetary slack is the organization's commitment. Organizational commitment is a strong bond within the individual to carry out its objectives (Jaya: 2019). An individual with a high organizational commitment will try not to do budgetary slack because managers have a high commitment to running the budget by following its objectives (Lunadewi and Erawati: 2016).

We conducted this research because of the inconsistent results of some previous studies. Research conducted by (Utari and Asnawi: 2017) states that budget participation has no impact on budgetary slack, while research conducted by (Widyaningsih: 2011) states that budget participation directly impacts budgetary slack. Research conducted by (Irfan, Santoso, and Effendi: 2016) states that information asymmetry has no impact on budgetary slack, while research conducted by (Meirina and Affalludin: 2018) states that information asymmetry affects budgetary slack. Research conducted by (Resen and Nyoman: 2015) states that budget emphasis shows results that negatively affect budgetary

slack. Research conducted by (Wati, Yohan, and Noce: 2013) states that budget emphasis significantly impacts budgetary slack. Research conducted by (Dewi and Ni Made Sunarsih: 2009) states that the organization's commitment has a negative impact on budgetary slack, while research conducted by (Mukaromah and Dhini: 2015), the organization's commitment partially does not affect budgetary slack.

Agency theory occurs if there is a work contract between the government legislature (principal) and the executive of the people's representatives (agent) (Murtin and Taufiq: 2012). The principal in this study is the superior manager (Regent of Bantul Regency), and the agent in this study is the head of the department, which is the research criteria. This theory explains differences in interests or segregation of duties between top-level managers who provide authority (principal) and lower-level managers who exercise authority (agent).

Top-level managers often use their power to blame lower-level managers in the budgeting process. Lower-level managers know more about the Regional Government's real conditions because lower-level managers are in direct contact with the people, so they have more information about finances. However, top-level managers have an advantage in power (Mukaromah and Dhini: 2015). Budgetary slack over this information asymmetry will appear when lower-level managers make lower budgets by lowering income and increasing expenses so that budget targets will be easier to achieve (Perdana and Gerianta: 2017).

The budget (budget) is a unit of currency for a period that is recognized in planning activities related to the acquisition of financial resources and other resources (Wati et al., 2013). The budget's purpose is for planning, decision making, performance measurement tools, and to improve communication and coordination between members (Bangun and Andani: 2012). Budget participation, namely various parties, top-level managers and lower-level managers, take an active role in the budget-making process (Mukaromah and Dhini: 2015). Communication between managers and

employees in the budgeting process requires that subordinate managers understand everything their superiors want (Nitiari and Ketut: 2015). Information asymmetry is a condition when there is a misalignment or insufficient information between superior and subordinate managers (Effendy: 2017). Information asymmetry is one of the causes for the emergence of agency theory. This information asymmetry causes those with more information to manipulate the real situation so that the performance appraisal looks better. The budget emphasizes pressures from superiors to subordinates to immediately calculate the budget according to superiors' plan set by superiors (Bangun and Andani: 2012). Budget emphasis calculation is done so that performance measurement can look better (Sujana: 2010).

The main reason subordinates create slack in the budget is to look for opportunities to increase the salary or compensation. Suppose the subordinates think the award they get is not based on achievement. The subordinates will make a budgetary slack to achieve the target (Bitlinandas: 2018) by loosening the target so that the budget can be more easily achieved (Jaya: 2019). Organizational commitment is a strong bond or sense of belonging to the organization by complying with the rules, values, and goals to maintain its membership (Ferawati, Yusralaini, and Safitri: 2015). Organizational commitment will develop when employees have an emotional relationship with the organization related to the values and moral support found in an organization (Putri, 2017). Budgetary slack occurs when there is a mismatch between the budget that has been made and the budget realization. Subordinate managers do not provide factual information to superior managers. Subordinate managers reduce sales turnover when making budgets so that future budget targets can be easier to achieve (Utari & Asnawi, 2017) so that manager performance will look better. Besides, budgetary slack serves to minimize uncertainties in the future (Ferawati, Yusralaini, and Safitri: 2015).

Budgetary slack is the difference between budget and budget realization. Subordinate managers often underestimate

revenue budgets and higher expense budgets. If the budget target is easily achieved, the manager's performance can look better (Wati, Yohan, and Noce: 2013). The factors that influence budgetary slack are budget participation, information asymmetry, budget emphasis, and organizational commitment.

High budget participation from subordinate managers will allow subordinate managers to carry out budgetary slack. If budgetary participation is only carried out by subordinate level managers and is not controlled by superior managers, then the risk of budgetary slack is also low (Sawitri, 2014). Information asymmetry occurs when subordinate managers have better information than superior managers. Finally, superior managers get biased information from subordinate managers, which results in a higher likelihood of budgetary slack

(Tresnayani and Gayatri: 2016). Budget emphasis occurs when the pressure or target set by the boss is too high. However, subordinate managers have difficulty achieving these targets (Bitlinandas: 2018). Organizational commitment is an assertive attitude towards responsibilities and obligations in an organization where employees work. The higher the employee's commitment to the organization where they work, the lower the possibility of budgetary slack, and vice versa (Basri: 2018).

This study was conducted to examine whether there is an influence between budget participation, information asymmetry, budget emphasis, and organizational commitment to budgetary slack. Based on the descriptions that have been stated previously related to this research, it can be concluded through a framework as follows in Figure 1:

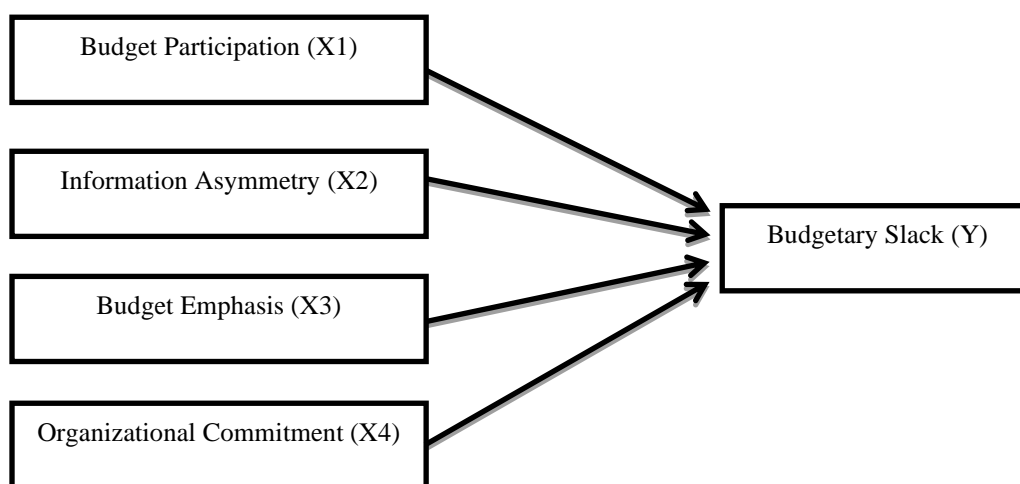


Figure 1: Research Model

Budget participation is a form of participation of various parties in the organization involved when preparing a budget to improve every part of the organization. Superior managers and subordinate managers participate in the budgeting process to achieve organizational goals. The budget is made by following the expenditure or income allocated from the collective agreement to realize an economical, efficient, and sufficient budget to be easily achieved (Windiani et al., 2018).

Subordinate managers prefer budgeting by making a smaller revenue budget and a larger expenditure budget to be easily achieved. This

condition has the opportunity to create a budgetary slack in Bantul Regency. Therefore, budget participation has an impact on budgetary slack (Basri, 2018). The higher the budget participation of a subordinate when compiling a budget, the more excellent the opportunity to implement a budgetary slack (Mukaromah and Dhini: 2015). The hypothesis by following per under the explanation above is:

H1: Budget participation has a positive effect on Budgetary Slack.

Information asymmetry is the mismatch or misalignment of information

obtained between superior managers (principal) and subordinate managers (agents). Subordinate managers have more information than superior managers. Subordinate managers take advantage of the information they have for personal gain by increasing or decreasing budgets that are easy to achieve (Lunadewi & Erawati, 2016). Therefore, information asymmetry has an impact on budgetary slack (Effendy, 2017). The higher the level of information assimilation, the greater the chance for budgetary slack. The information asymmetry possessed by the subordinate managers allows the subordinate managers to loosen the budgets they compile so that they are easily achieved (Mukaromah & Dhini, 2015). The hypothesis by following per under the explanation above is:

H2 : Information asymmetry has a positive effect on Budgetary Slack.

The superior manager often puts pressure on the subordinate managers so that the subordinate managers can carry out their duties properly. The pressure exerted on superior managers can be making budgets that are too tight. Subordinate managers who achieve targets and perform well will receive rewards. If the subordinate managers do not reach the target, then the subordinate managers will get sanctions. The higher the pressure exerted from the superior manager, the subordinate manager will try to achieve the target, and the performance is considered adequate by the superior manager (Bitlinandas, 2018). Therefore, budget emphasis has an impact on budgetary slack (Junjunan & Yulianto, 2019). The budget is used as a benchmark for employee performance. If the employee's desire to get a reward is getting better, then the chances of budgetary slack will be even higher. Therefore, the higher the budget emphasis in an organization, the greater the chance for budgetary slack to occur (Riantari & Maria, 2019). The hypothesis by following per under the explanation above is:

H3 : Budget Emphasis has a positive effect on Budgetary.

Employees who have organizational commitment always feel obliged to support and dedicate themselves to the organization where they work. Employees also strive to achieve the organization's goals and objectives. Therefore, organizational commitment has a significant impact on budgetary slack (Sujana: 2010). Employees who exemplify organizational commitment will prioritize organizational interests over personal interests to reduce slack budgetary potential. However, Budgetary slack will be higher for employees who always prioritize personal interests rather than organizational interests. Therefore, the greater the employees' organizational commitment, the smaller the chances of budgetary slack occurring (Windiani, Sujana, and Yasa: 2018). The hypothesis by following per under the explanation above is:

H4 : Organizational Commitment has a negative effect on Budgetary Slack.

RESEARCH METHODOLOGY

The population in this research is employees who participate in the preparation. The executor is responsible for the Regional Device Organization (OPD) in Bantul Regency activities program. This research uses the purposive side as a sampling technique with sampling parameters used by (Tresnayani & Gayatri, 2016) and (Kusniawati & Ibnu, 2018): Employees who have served at least one year; Head of a department, head of sub-division of finance, head of planning, finance staff, and planning staff.

Budgetary Slack is measured using six indicators: the planned standard does not motivate an increase in productivity; the budget can create the budget target set quickly; the ability to anonymize costs; no specific requirements are expected; the calculation standard does not motivate the creation of efficiency; targets that are usually determined when calculations are easy to reach (A. L. Sari, Nur, and Mawardi: 2019). Measurement of Budget Participation uses six indicators, namely: budgeting; skills in submitting suggestions; frequency of submitting proposals; participation;

determining the budget; frequency of asking for proposals (Basyir: 2016).

Information asymmetry is measured using six indicators, namely: the availability of information owned by individuals; data on the organization; job descriptions; potential performance data; individual expertise about information; appropriateness of the information provided (Basyir, 2016)

Measurement of Budget Emphasis uses five indicators, namely: budget as control; budget as a performance standard; skills to achieve targets; determined budget increases performance; reward when pursuing budget targets (Meirina and Affalludin: 2018).

Measurement of Organizational Commitment uses seven indicators, namely: feeling happy in the organization; Working loyally; accustomed to working hard for the organization; feeling of belonging to the organization; transitioning does not create a turnover intention; long-term concern in the organization; equality of value systems (A. L. Sari et al., 2019).

RESULTS AND DISCUSSION

The questionnaires were distributed to 24 agencies in the Regional Device Organization (OPD) in Bantul Regency. Questionnaire distribution data shows that as much as 74% of the questionnaires can be processed (Table 1).

Table 3. Details of Questionnaire Distribution and Return

| Details | Total | Percentage |
|---|-------|------------|
| Questionnaires were distributed | 105 | 100% |
| Questionnaire returned | 100 | 95% |
| The questionnaire that did not get a response | 22 | 21% |
| Processed questionnaires | 78 | 74% |

Meanwhile, the frequency and percentage of respondents' data descriptions indicated that the respondents were around 19-58 years old. Respondents consisted of 45% male and 55% female. The education level of respondents with the largest percentage was

undergraduate (46%). 55% of respondents who filled out the questionnaire were planning staff and had a working period of 50% of the respondents were 1 to 10 years (Table 2).

Table 4. Respondents Description

| Characteristics | | Frequency | Percentage |
|---------------------------|--------------------|-----------|-------------|
| Age | 19-28 | 16 | 20% |
| | 29-38 | 27 | 35% |
| | 39-48 | 26 | 33% |
| | 49-58 | 9 | 12% |
| | Total | 78 | 100% |
| Gender | Male | 35 | 45% |
| | Female | 43 | 55% |
| | Total | 78 | 100% |
| Level Of Education | Senior High School | 14 | 18% |
| | Diploma | 16 | 21% |
| | Bachelor | 36 | 46% |
| | Master | 12 | 15% |
| | Total | 78 | 100% |
| Position | Head Of Department | 5 | 6% |
| | Head Of Finance | 20 | 26% |

| | | | |
|-------------------------|------------------|-----------|--------------|
| | Head Of Planning | 10 | 13% |
| | Planning Staff | 43 | 55% |
| | Total | 78 | 100% |
| Years of Service | 1-10 | 39 | 50% |
| | 11-20 | 20 | 25% |
| | 21-30 | 13 | 17% |
| | 31-40 | 6 | 8% |
| | Total | 78 | 100,0 |

The instrument validity test showed that all study variables in the study were valid

with a significance level of <0.05 and a correlation level of > 0.05.

Table 5. Validity Test Results

| Variabels | Instrumens | Correlation | Sig (2-Tailed) | |
|----------------------------------|------------|-------------|----------------|---|
| Budgetary Slack (Y) | Y.1 | .323** | .004 | |
| | Y.2 | .488** | .000 | |
| | Y.3 | .697** | .000 | |
| | Y.4 | .522** | .000 | |
| | Y.5 | .626** | .000 | |
| | Y.6 | .573** | .001 | |
| Partisipasi Anggaran (X1) | X1.1 | .778** | .000 | |
| | X1.2 | .773** | .000 | |
| | X1.3 | .523** | .000 | |
| | X1.4 | .817** | .000 | |
| | X1.5 | .710** | .000 | |
| | X1.6 | .508** | .000 | |
| Asimetri Informasi (X3) | X2.1 | .808** | .000 | V |
| | X2.2 | .843** | .000 | A |
| | X2.3 | .815** | .000 | L |
| | X2.4 | .818** | .000 | I |
| | X2.5 | .814** | .000 | D |
| | X2.6 | .357** | .001 | |
| Budget Emphasis (X4) | X3.1 | .744** | .000 | |
| | X3.2 | .862** | .000 | |
| | X3.3 | .824** | .000 | |
| | X3.4 | .836** | .000 | |
| | X4.5 | .639** | .000 | |
| Komitmen Organisasi (X4) | X4.1 | .697** | .000 | |
| | X4.2 | .680** | .000 | |
| | X4.3 | .636** | .000 | |
| | X4.4 | .785** | .000 | |
| | X4.5 | .802** | .000 | |
| | X4.6 | .793** | .000 | |
| | X4.7 | .649** | .000 | |

Description: ** sig. <1

Reliability test results show that the questionnaire has a high level of reliability in four variables. However, one variable has a

low variable level, namely the budgetary slack variable.

Table 6. Reliability Test Results

| Variables | Cronbach`s alpha | Informations |
|---------------------------|------------------|----------------------|
| Budget Participation | 0,781 | High reliability |
| Information Asymmetry | 0,883 | High reliability |
| <i>Budget emphasis</i> | 0,853 | High reliability |
| Organizational Commitment | 0,832 | High reliability |
| <i>Budgetary slack</i> | 0,529 | Moderate Reliability |

Hypothesis Test

Multiple linear regression hypothesis testing results indicate that information asymmetry, budget emphasis, and

organizational commitment do not support the research hypothesis. Meanwhile, the budget participation variable supports this research hypothesis.

Table 7. Multiple Linear Regression Test Results

| Variables | β | T | P Value | Results |
|---------------------------|---------|--------|---------|---------------|
| <i>(constant)</i> | 3,375 | 12,130 | 0,000 | |
| Budget Participation | 0,171 | 2,293 | 0,025 | Supported |
| Information Asymmetry | 0,002 | 0,040 | 0,968 | Not Supported |
| <i>Budget emphasis</i> | -0,108 | -1,558 | 0,124 | Not Supported |
| Organizational Commitment | 0,110 | 1,415 | 0,161 | Not Supported |

F value = 2.695
 Sig. F = 0.037
Adjusted R Square = 0.081
 Significance < 5%

The results showed that budget participation has a positive effect on budgetary slack. This research supports research (Luhur & Ni, 2019) which states that budget participation impacts budgetary slack. Employees who work in the Dinas and Bodies of the Regional Device Organization (OPD) in Bantul Regency have high budget preparation participation. Employees who work in the Dinas and Bodies of the Regional Device Organization (OPD) in Bantul Regency have high budget preparation participation (Fadhli and Indriani: 2019). The participation of superior managers and subordinate managers in the budgeting process will result in the absence of private information or cause a pressure budgeting process between the two. The reduced information asymmetry between the two managers will lead to a reduced possibility of budgetary slack (Ngo et al., 2017). Participation in the budgeting process also increases the satisfaction of each individual involved in carrying out work by following under their area of expertise and the

satisfaction of all involved in the organization (Zonatto et al., 2020)

The results of the second hypothesis test of this study indicate that information asymmetry has no positive effect on budgetary slack. This research supports research (Ardinasari: 2017), which states that information asymmetry has no positive effect on budgetary slack. Employees of each department in Regional Device Organization (OPD) in Bantul Regency must follow the established regulations regarding budget information delivery. Subordinate managers who participate in budget preparation will always provide information by following the superior managers' actual situation (Rahim & Syamsuri, 2019). Supervisory managers and subordinate managers must submit budget information by following per under actual conditions and circumstances (Kire & Herly, 2019).

The results of the third hypothesis test show that budget emphasis has no positive effect on budgetary slack. This research supports research (Meirina &

Affalludin, 2018) , which states that budget emphasis has no impact on budgetary slack. Budgets are not used as a performance appraisal tool in public sector organizations. So that budget compilers do not feel pressured in achieving predetermined budget targets (R. P. Sari and Lucky: 2019) (Putra & Danang, 2019). Subordinate managers and employees involved in budgeting do not pursue the targets set by the superior manager.

The results of the fourth hypothesis test indicate that organizational commitment has no adverse effect on budgetary slack. This research supports research (Putra and Danang: 2019) , which states that organizational commitment does not affect budgetary slack. The level of commitment held by employees does not affect the occurrence of budgetary slack. Employees who work in government agencies do work only to fulfill obligations and responsibilities by following applicable regulations (Mukaromah & Dhini, 2015). Employees also carry out their duties by following under the designated areas of expertise and departments. Employees do not have the ambition to achieve targets because government organizations are not profit-oriented organizations.

CONCLUSION

We conducted this research to examine the effect of Budget Participation, Information Asymmetry, Budget Emphasis, and Organizational Commitment on Budgetary Slack in Regional Device Organization (OPD) in Bantul Regency. It can conclude from this study that budgetary participation has a positive effect on budgetary slack, while information asymmetry, budget emphasis, and organizational commitment do not affect budgetary slack.

Limitations

We only conducted this research on the Bantul Regency Regional Apparatus Organization consisting of regional offices and agencies so that the results of this study cannot be generalized. In other that, this research data collection method using a questionnaire so that researchers do not know the actual situation and process in budgeting at Regional Device Organization (OPD) in

Bantul Regency. The Budgetary Slack variable has low reliability. One of the variables from the results of the study's reliability test of this study is the Budgetary Slack variable.

Suggestions

Future studies should take a sample of public sector organizations such as hospitals, which are more semi-profit oriented. Further research should be carried out in various OPDs in Indonesia with the same characteristics so that this research can be generalized. Future research is expected not only to use the questionnaire method but also to use observation and interviews so that the data obtained is more transparent and more accurate by following per under the actual conditions.

REFERENCES

- Ardinasari, I. F. (2017). Kapasitas individu, budaya organisasi, dan asimetri informasi pada penyusunan anggaran partisipatif terhadap budgetary slack. *Jurnal Profita*, 5(3), 1–19.
- Bangun, N., & Andani, K. W. (2012). Pengaruh budgetary participation, information asymmetry, budget emphasis, dan self esteem terhadap budgetary slack. *Jurnal Akuntansi*, 12(1), 577–594.
- Basri, H. (2018). Pengaruh penganggaran partisipatif, self esteem, locus of control, kapasitas individu dan komitmen organisasi terhadap budgetary slack (Studi Pada OPD Kota Pekanbaru. *JOM FEB*, 1(Januari-Juni), 1–14.
- Basyir, A. A. (2016). Pengaruh partisipasi anggaran, informasi asimetri, dan kapasitas individu terhadap budgetary slack pada SKPD Pemerintah Kota Samarinda. *Jurnal Ekonomi Dan Keuangan*, 13(2), 82–102.
- Bitlinandas, F. (2018). Pengaruh partisipasi anggaran, penekanan anggaran dan asimetri informasi terhadap budgetary slack degan ketidakpastian lingkungan sebagai variable moderasi. *JOM FEB*, 1(1), 1–15.
- Dewi, N. P. S., & Ni Made Sunarsih. (2009). Analisis faktor-faktor yang mempengaruhi budgetary slack. *Jurnal*

Riset Akuntansi JUARA, 7(2), 198–210.

- Effendy, L. (2017). Asimetri informasi dan budgetary slack (Studi pada Pemerintah Kabupaten Dompu). *Jurnal Aplikasi Akuntansi*, 1(2), 37. <https://doi.org/10.29303/jaa.v1i2.6>
- Fadhli, A., & Indriani, M. (2019). Pengaruh budget emphasis, partisipasi anggaran, keterlibatan pekerjaan, dan locus of control terhadap kesenjangan anggaran pada Dinas dan Pemerintah Provinsi Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 4(1), 13–22.
- Ferawati, D., Yusralaini, & Safitri, D. (2015). Pengaruh partisipasi anggaran terhadap senjangan anggaran (budgetary slack) dengan asimetri informasi, gaya kepemimpinan dan komitmen organisasi sebagai variabel moderating (Studi Empiris pada Pemerintah Daerah Kabupaten Rokan Hilir). *JOM Fekon*, 2(2), 1–15.
- Irfan, M., Santoso, B., & Effendi, L. (2016). Pengaruh partisipasi anggaran terhadap senjangan anggaran dengan asimetri informasi, penekanan anggaran dan komitmen organisasional sebagai variabel pemoderasi. *Jurnal Akuntansi Dan Investasi*, 17(2), 158–175. <https://doi.org/10.18196/jai.2016.0052.158-175>
- Jaya, M. F. D. (2019). The effect of budgetary participation, asymmetric information, budget emphasis, and organizational commitment on budgetary slack in Pemerintah Kota Pasuruan. *Jurnal Ilmiah Mahasiswa FEB*, 1, 1–476. <https://doi.org/10.1017/CBO9781107415324.004>
- Junjuran, N. A., & Yulianto, A. (2019). Pengaruh partisipasi anggaran dan budget emphasis terhadap budgetary slack pada rumah sakit. *Jurnal Kajian Akuntansi*, 3(1), 109–124. <https://doi.org/10.33603/jka.v3i1.2133>
- Karma Resen, N. (2015). Pengaruh partisipasi anggaran, self esteem dan budget emphasis terhadap budgetary slack pada Hotel Berbintang Di Denpasar. *E-Jurnal Akuntansi*, 10(1), 1–13.
- Kire, T. I. M. B., & Herly, M. O. (2019). Pengaruh partisipasi, penekanan anggaran dan asimetri informasi terhadap budgetary slack (Studi Kasus Universitas Nusa Cendana). *Jurnal Akuntansi: Transparansi Dan Akuntabilitas*, 7(2), 148–158.
- Kusniawati, H., & Ibnu, A. L. (2018). Pengaruh partisipasi anggaran, penekanan anggaran, asimetri informasi terhadap budgetary slack pada SKPD Kota Samarinda. *Akuntabel*, 14(2), 144. <https://doi.org/10.29264/jakt.v14i2.1904>
- Luhur, I. B. S. C., & Ni, L. S. (2019). Pengaruh partisipasi penganggaran, informasi asimetri, komitmen organisasi, dan ketidakpastian lingkungan pada senjangan anggaran. *E-Jurnal Akuntansi*, 26(2402–8556), 966–966. <https://doi.org/10.24843/eja.2019.v26.i02.p05>
- Lunadewi, N. W. V., & Erawati, N. M. A. (2016). Pengaruh asimetri informasi, locus of control, nilai personal dan imbalan terhadap terjadinya budgetary slack. *E-Jurnal Akuntansi*, 17(3), 1864–1890.
- Meirina, E., & Affalludin. (2018). Pengaruh partisipasi anggaran, informasi asimetri dan budget emphasis terhadap slack anggaran. *Jurnal Pundi*, 2(3), 261–272. <https://doi.org/10.31575/jp.v2i3.106>
- Mukaromah, A., & Dhini, S. (2015). Pengaruh partisipasi anggaran, asimetri informasi, komitmen organisasi, ambiguitas peran terhadap budgetary slack. *A*, 4(4), 2252–6765.
- Murtin, A., & Taufiq, B. S. (2012). Pengaruh partisipasi anggaran dan kejelasan sasaran anggaran terhadap budgetary slack dengan informasi asimetri, komitmen organisasi, dan budget emphasis sebagai pemoderasi. *Jurnal Akuntansi Dan Investasi*, 12(2), 175–184.
- Ngo, Q.-H., Doan, T.-N.-N., & Huynh, T.-N. (2017). A Study on Managers' Creation of Budgetary Slack in Emerging Economies: The Case of Vietnam. *Asian Journal of Accounting Research*, 2(2), 15–28. <https://doi.org/10.1108/ajar-2017-02-02-b003>

- Nitiari, N. L. N., & Ketut, Y. (2015). Pengaruh partisipasi penganggaran, komitmen organisasi, dan ketidakpastian lingkungan pada senjangan anggaran. *E-Jurnal Akuntansi*, 11(1), 143–154.
- Perdana, K. W., & Gerianta, W. Y. (2017). Pengaruh partisipasi penyusunan anggaran pada budgetary slack dengan komitmen organisasi dan etika sebagai variabel moderasi. *E-Jurnal Akuntansi*, 18(3), 2339–2367. <https://doi.org/10.24843/EJA.2018.v22.i03.p26>
- Putra, I. G. E. D., & Danang, M. (2019). Pengaruh partisipasi anggaran, penekanan anggaran, dan komitmen organisasi terhadap senjangan anggaran pada Suku Dinas Pemerintahan di DKI Jakarta. *Equity*, 20(2), 59–74. <https://doi.org/10.34209/equ.v20i2.625>
- Putri, S. T. (2017). Pengaruh partisipasi anggaran terhadap budgetary slack dengan asimetri informasi, ketidakpastian lingkungan, komitmen organisasi, dan reward sebagai variabel moderating pada Satuan Kerja Perangkat Daerah (SKPD) di Provinsi Riau. *JOM Fekon*, 4(1), 395–410.
- Rahim, M. R., & Syamsuri, R. (2019). Pengaruh partisipasi anggaran terhadap senjangan anggaran dengan asimetri informasi, ketidakpastian lingkungan, dan penekanan anggaran sebagai variabel moderasi. *Jurnal Akuntansi Aktual*, 5(3), 241–249. <https://doi.org/10.17977/um004v5i32019p241>
- Riantari, K. A. M. D., & Maria, M. R. S. (2019). Pengaruh penganggaran, budget emphasis, asimetri informasi pada budgetary slack dengan locus of control sebagai pemoderasi. *E-Jurnal Akuntansi*, 29(2), 547–560.
- Sari, A. L., Nur, D., & Mawardi, M. C. (2019). Pengaruh partisipasi anggaran, asimetri informasi, budget emphasis dan komitmen organisasi terhadap budgetary slack. *E-Jra*, 08(05), 31–43.
- Sari, R. P., & Lucky, I. B. M. (2019). *Faktor-faktor yang mempengaruhi slack anggaran (Studi pada Organisasi Perangkat Daerah di Pemerintah Daerah Kabupaten Sleman)*. 10(1), 1–10.
- Sawitri, E. (2014). Budgetary participation, budget emphasis, and information asymmetry, on the incidence of budgetary slack (Study in Kampar district Government on education). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 1(1), 1–15.
- Sujana, I. K. (2010). Pengaruh partisipasi penganggaran, penekanan anggaran, komitmen organisasi, asimetri informasi, dan ketidakpastian lingkungan terhadap budgetary slack pada Hotel-hotel Berbintang di Kota Denpasar. *Jurnal Ilmiah Akuntansi & Bisnis*, 5(2), 1–26. <https://doi.org/10.1002/pen.24461>
- Tresnayani, L. G. A., & Gayatri. (2016). Pengaruh partisipasi anggaran, asimetri informasi, kapasitas individu, dan kejelasan sasaran anggaran terhadap potensi terjadinya budgetary slack. *E-Jurnal Akuntansi*, 16(2), 1405–1432.
- Utari, A., & Asnawi, M. (2017). Pengaruh partisipasi anggaran terhadap budgetary slack dengan keadilan organisasi, managerial trust, dan budget goal commitment sebagai variabel intervening. *Jurnal Akuntansi & Keuangan Daerah*, 12(November), 60–76.
- Wati, C. H. S. W., Yohan, E. T., & Noce, F. M. (2013). Pengaruh partisipasi anggaran dan budget emphasis terhadap budgetary slack pada Telkom di Kota Merauke. *Jurnal Ilmu Ekonomi & Sosial*, 0(7), 392–400.
- Widyaningsih, A. (2011). Moderasi gaya kepemimpinan atas pengaruh partisipasi anggaran terhadap budgetary slack (The Influence of Budget Participation Toward Budgetary Slack with Serves as Moderating Variables by Leadership Style). *Fokus Ekonomi*, 6(juni), 1–18.
- Windiani, L. P., Sujana, E., & Yasa, I. N. P. (2018). Pengaruh partisipasi penyusunan anggaran, asimetri informasi, komitmen organisasi dan budaya organisasi terhadap potensi timbulnya budgetary slack (Studi Kasus pada SKPD di Kabupaten Bangli). *JIMAT(Jurnal Ilmiah Mahasiswa Akuntansi)*

Universitas Pendidikan Ganesha, 9(2),
2614–1930.

<https://doi.org/10.1017/CBO9781107415324.004>

Zonatto, D. V., Nascimento, C. J., Lunardi, A. M., & Degenhart, L. (2020). R evista de A dministração C ontemporânea *Journal of Contemporary Administration. Journal of Contemporary Administration*, 25(1), 181–196.