

The Influence of Organizational Culture, Information Asymmetry, Group Cohesiveness on Budgetary Slack; A Study of Local Government in Indonesia

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ABSTRACT: This study aims to analyze the direct influence of organizational culture, asymmetric information, group cohesiveness on budgetary participation and budgetary slack. The direct effect of budgeting participation on budgetary slack. This research is a survey research that uses a questionnaire as a data collection tool. Data were analyzed as many as 133 respondents using multiple linear regression analysis methods. The results showed that organizational culture, asymmetric information and group cohesiveness had a positive and significant effect on budgeting participation. Organizational culture and asymmetric information have a positive and not significant effect on budgetary slack. Group cohesiveness and budgetary participation have a positive and significant impact on budgetary slack.

Keywords: *Organizational Culture, Information Asymmetry, Group cohesiveness, Budgetary slack; Local Governement*

I. INTRODUCTION

One important element in the management control system is the budget. The budget is a management tool in allocating the limitations of natural resources and financial resources that the organization has to achieve its objectives. Kenis (1979) states that the budget is not only a financial plan regarding costs and revenues in a central responsibility, but also functions as a means of control, coordination, communication, performance evaluation and motivation. Riyadi (2002) states that the budget has two important roles, namely as a planning and performance criteria. The budget as a plan contains organizational financial plans in the future, while the budget as a performance serves as part of the management control process that can be formally stated. The budgeting process can be carried out using the top down, bottom up, and participation methods.

Government organizations in carrying out the tasks of the state both in the context of the central government or regional governments, have plans arranged in the form of a budget to be used as a guide in implementing them. Anthony and Govindarajan (2005) stated that the budget is something that is important as planning and controlling in the short term effectively in organizations. Through the budget, the budget compilers will be more responsible because the budget is a way to communicate plans, allocate resources, determine goals and objectives, and function as a reference in an organization (Bradshaw et al., 2007). The budget is important in the management control system because the budget is not only a financial plan that sets costs and revenues, but also as a control, communication, coordination, performance evaluation, and motivation (Ajibolade & Akinniyi, 2013).

Whether or not budgetary participation influences budgetary slack is greatly influenced by different human characters, and an organizational culture can direct group members to help shape characters who have loyalty to the organization. Organizational culture influences the way individuals act in organizations (Ardinasari & Aisyah, 2017). This is closely related to organizational culture related to values, rules, and norms owned by an organization that can direct its members in working for the achievement of an organization's goals, so that later it can make members participate fully in achieving targets effectively (Ajibolade & Akinniyi, 2013).

Research on the effect of asymmetric information on budgetary slack has been carried out. Dunk (1993) examined the effect of asymmetric information on the relationship between participation and budgetary slack. Dunk (1993) states that asymmetric information will negatively affect the relationship between participation and budgetary slack. Damrongsukniwat (2015) also examines the interaction between participation, information asymmetry and budget emphasis on budgetary slack. The results of the study prove that asymmetric information has a negative effect on budgetary slack but the correlation is significant. Furthermore, another

variable that has an influence on subordinates 'tendency to budgetary slack is the organizational culture variable. In accordance with Theory Agency, subordinates will make targets easier to achieve by creating lower budget targets on the revenue side, and making higher cost proposals on the cost side.

Research on budgetary slack in the public sector, especially in district government SKPD has not been done much. Whereas in public sector organizations which include the central government, regional governments, foundations, NGOs, and cooperatives have very different budget characteristics in terms of nature, preparation and reporting (Mardiasmo, 2002; Rahim & Rahim, 2019; Rizqi et al., 2018). Differences in public sector budget planning and preparation, as well as funding from the central government to regional governments tend to cause financial dependence which results in slack. Another factor is group cohesiveness, which is the level that describes a group with members who are related to other members and the desire to remain part of the group. (Kim and Taylor, 2001; Zainal & Mahmood, 2012; Widyaningtyas & dan Sari, 2017). Groups with a high level of cohesiveness cause individuals to tend to be more sensitive to other members and more willing to help and help them.

II. THEORITICAL REVIEW AND HYPOTHESIS

Conceptual frameworks are the rationale for research synthesized from facts, observations and literature reviews (Mashur, 2019; Ashoer et al., 2020). Therefore, the conceptual framework contains theories, propositions or concepts that will be used as a basis for research as an empirical study of the relationship of organizational culture, asymmetric information, group cohesiveness to budgetary participation and budgetary slack in the SKPD of Bone Regency. The conceptual framework is elaborated from the formulation of the problem previously described and the explanation of each of these variables. Several previous studies have shown that organizational culture, information asymmetry, group cohesiveness are important variables that influence budgetary slack.

Luthans (2015) argues that organizational culture is a basic thought pattern taught to new personnel as a way to feel, think and act correctly from day-to-day. Wibowo (2016) argue that organizational culture refers to a system of shared meanings shared by members that distinguishes the organization from other organizations. Organizational culture is descriptive, that is, with regard to how members accept and interpret the culture, regardless of whether they like it or not. Finally, although individuals in organizations have different backgrounds and work at different organizational levels, they tend to interpret and express organizational culture in the same way. This is the aspect of shared acceptance. Hofstede (1990) stated that culture is essentially an integrated pattern of human behavior that includes thoughts, words, actions, artifacts and depends on human capacity to learn and transmit them for the success of existing generations. From this understanding it can be captured that organizational culture cannot be simply captured and seen by outsiders, but can be understood and felt through the behavior of its members and the values they profess (Prabowo & Mulya, 2018). Culture influences the way humans act in organizations including the bureaucracy. Based on the explanation above, the hypotheses proposed in this study are as follows:

H1: Organizational culture influences budgetary slack

According to Tagwireyi (2012), budgetary slack is a budgeting process that is found to be a deliberate distortion by reducing budgeted income and increasing budgeted costs. Karsam (2013) added that budgetary slack is the amount of income shortages and excess costs that are deliberately included in the budget so that middle and lower level managers more easily reach the budget goals. Budgetary slack problems occur because of inadequate attention to decision makers, communication, budget approval processes and non-selective leadership (Damrongsukniwat, 2015). Budgetary slack is usually done by increasing costs or lowering revenues than they should, so that the budget is easily achieved by managers creating gaps by estimating lower income, estimating higher costs or stating too high the amount of input needed to produce a unit of output. Information asymmetry occurs when subordinates have more information than superiors about an organizational unit or subordinate responsibility center (Dunk, 1993). Anthony and Govindarajan (2001) state that the condition of information asymmetry arises in agency theory, according to agency theory, subordinates have more information about actual performance, motivation, and goals to be achieved. Accurate information about the factors that influence the performance of managers in several organizations turns out to be more owned by subordinates. Differences in information between subordinates and superiors can actually be utilized by means of budgetary participation in order that the information held by subordinates can be communicated with superiors so as to produce a more realistic budget for the organization. However, budgetary participation can also lead to another problem called budgetary slack.

Young (1985) stated that subordinates create budgetary slack because it is influenced by the desires and interests of group cohesiveness so that it will facilitate the achievement of budget targets, especially if manager's performance appraisal is determined based on budget achievement. This effort is carried out by determining

income that is too low (understated) and costs that are too high (overstated). Budgets are made using the latest available information and are based on managers' assessments at all levels of the organization. Problems will arise if the manager provides biased information needed. In Young's research (1985), it shows that subordinates who redirect relevant information in making budgets will cause slack. Ardinasari & Aisyah (2017) examines the effect of asymmetric information on the relationship between participation and budgetary slack. He stated that Information Asymmetry influences the relationship between participation and budgetary slack. However, because subordinate information is better than superiors (there is information asymmetry) and differences in purpose between principals and agents, subordinates/ agents take advantage of budgetary participation. He provides biased information from their cohesiveness group information, by making the budget relatively easier to achieve, so that there is a budgetary slack that is by reporting the budget under expected performance. This is reinforced by Christensen's research (1982), Pope (1984) which revealed that in budgeting participation, subordinates can hide some of their group cohesiveness information, which can cause budgetary slack. Based on the explanation above, the researcher suspects that information asymmetry reinforces the effect of budgetary participation on budget gaps.

H2: Information asymmetry affects budgetary slack

Forsyth (1990) defines group cohesiveness (group cohesiveness) is a level that describes the members are attracted to each other and motivated to remain in the group. Mcshane & Glinow (2014) said group cohesiveness is a feeling of individual attraction to the group and their motivation to stay with the group where it is an important factor in group success. Group cohesiveness is a unit that is intertwined in a group, enjoys interaction with one another, and has a certain amount of time to be together and there is high morale. Formal and informal groups can have closeness or similarity in attitude, behavior, and achievement. This closeness is called group cohesiveness which is generally associated with the encouragement of members to stay together in the group rather than the urge to force members out of the group. Furthermore Widyaningtyas & Sari (2017) stated the level that describes the members are attracted to each other and motivated to remain in the group. Based on the opinion above, it can be concluded that the cohesiveness of the work group is the emotional attraction of fellow working group members where there is a feeling of mutual liking, helping, and jointly supporting each other to stay afloat in the working group in achieving a goal. Referring to the explanation above, the hypotheses in this study are as follows:

H3: Group cohesiveness affects budgetary slack

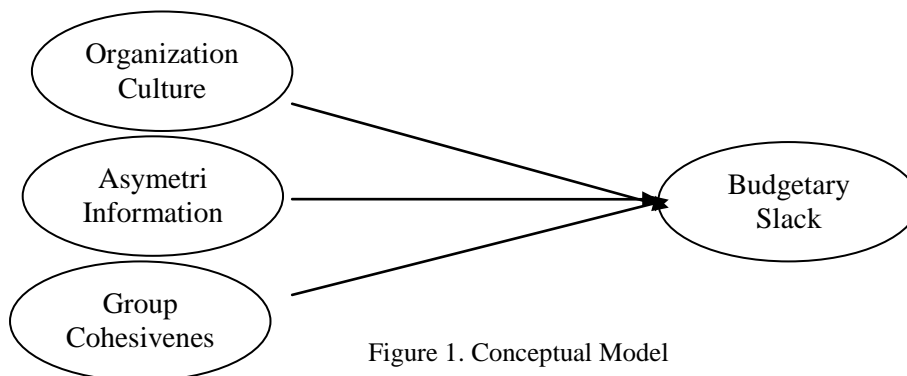


Figure 1. Conceptual Model

III. METHOD

To answer the formulation of the research problem that has been determined, the researcher chooses the type of survey research with a quantitative research approach which is a combination of primary and secondary data source data (Murdifin et al., 2019; Ashoer et al., 2019). The reason for using the survey method is related to the purpose of this study which is to describe the influence of organizational culture, information asymmetry, group cohesiveness on budgetary slack. The survey method can be used to find the relationship of each variable, besides the survey method provides accurate, fast, efficient and scientific results. The population in this study were all of the 38 District Civil Apparatus. Respondents are Heads of Division / Agency / Office and Head of Divisions, heads of subdivisions, section heads, apparatuses / technical officials involved in preparing, implementing and reporting the budget. Sampling using a purposive sampling technique that is sampling based on certain characteristics or considerations that are considered to have a relationship with the object of research or characteristics that have been known previously. The number of samples in this study was set as many as 137 people. The method of testing data uses multiple regression analysis with the help of SPSS software.

IV. RESULT

Instrument Test Results (Validity and Reliability)

The instrument's validity is a measure that shows the levels of validity and validity of the instrument (Ashoer, 2019). An instrument is said to be valid if it is able to measure what is measured or can reveal data from the variable under study appropriately. High or low validity of the instrument indicates the extent to which the data collected does not deviate from the description of the intended variable. The validity of an instrument can be determined by comparing the Pearson Product Moment correlation index, the results of a valid study if the r value is greater than the critical value of 0.3, then the instrument is declared valid or by looking at the r count value $> r$ table or the significant value of the correlation results $< \alpha$ (0.05). Based on Table 1, it can be seen that all statement items for organizational culture variables (X1), information asymmetry (X2), group cohesiveness (X3) and budgetary slack (Y) have values r count $> r$ table (0.1603) or above the critical r is 0.30 so that it can be said that all statement items are valid. The greater the value of r count refers to the greater validity of a research instrument. The results of the validity test for each variable item in this study can be seen in the following Table 1:

Table 1. Validity test result

Variable	Items	t-statistics	P value	T-table	Cut-off	Decision
Organization Culture	X1.1	0.730	0.000	0.160	0,30	Valid
	X1.2	0.696	0.000	0.160	0,30	Valid
	X1.3	0.735	0.000	0.160	0,30	Valid
	X1.4	0.671	0.000	0.160	0,30	Valid
Information Asymetri	X2.1	0.810	0.000	0.160	0,30	Valid
	X2.2	0.677	0.000	0.160	0,30	Valid
	X2.3	0.749	0.000	0.160	0,30	Valid
Group Cohesiveness	X3.1	0.705	0.000	0.160	0,30	Valid
	X3.2	0.655	0.000	0.160	0,30	Valid
	X3.3	0.638	0.000	0.160	0,30	Valid
	X3.4	0.729	0.000	0.160	0,30	Valid
Budgetary Slack	Y1.1	0.681	0.000	0.160	0,30	Valid
	Y1.2	0.724	0.000	0.160	0,30	Valid
	Y1.3	0.702	0.000	0.160	0,30	Valid
	Y1.4	0.679	0.000	0.160	0,30	Valid

Source: Output SPSS, 2020

Reliability is an index that shows the extent to which a measuring device can be trusted or reliable. The instrument can be said to be reliable (reliable) if it has a reliability coefficient of 0.60 or more. The reliability test used was Cronbach's Alpha. Based on Table 2 below, it can be seen that all of these variables have Alpha Cronbach coefficient values greater than 0.6 so that it can be said that the statement instruments used in this study are reliable or reliable. The results of reliability testing of organizational culture variables (X1), information asymmetry (X2), group cohesiveness (X3) and budgetary slack (Y) are shown in Table 2 below:

Table 2. Reliability Test Result

Variabel	Cronbach Alpha	Keterangan
Organization Culture	0,664	Reliabel
Information Asymetri	0,604	Reliabel
Group Cohesiveness	0,665	Reliabel
Budgetary Slack	0.722	Reliabel

Source: Output SPSS, 2020

Hyphotesis Test

Regression analysis is used to calculate the amount of influence between independent variables, namely organizational culture, information asymmetry, group cohesiveness on the dependent variable, namely budgetary slack. T value test is used to determine whether each independent variable partially has a significant

effect on the dependent variable. It is said if $t\text{-statistic} > t\text{-table}$ (1.96), the result is significant. The results of the hypothesis is summarized in Table 3 below.

Table 3. Multiple Regression Analysis Result

Variable	Coefficients	Standard error	T statistic	P value	Decision
Organization Culture	0.249	0,122	2.040	0.041	Supported
Information Asymetri	0.381	0.105	3.628	0.001	Supported
Group Cohesiveness	0.236	0.118	2.112	0.027	Supported

Source: Output SPSS, 2020

The test results show that organizational culture has a positive and significant effect on budgetary slack with a path coefficient of 0.249. This result is significant as indicated by the t-statistic value (2.040) which is greater than the t-table value (1.96). This shows that directly organizational culture has a significant influence on budgetary slack. Thus hypothesis 1 is accepted. The test results show that asymmetric information has a positive and significant effect on budgetary slack with a path coefficient of 0.381. This result is significant as indicated by the t-statistic value (3.628) which is greater than the t-table value (1.96). This shows that asymmetric information directly has a significant influence on budgetary slack. Thus hypothesis 2 is accepted. The test results show that group cohesiveness has a positive and significant effect on budgetary slack with a path coefficient of 0.236. This result is significant as indicated by the t-statistic value (2.112) which is greater than the t-table value (1.96). This shows that directly group cohesiveness has a significant influence on budgeting participation. Thus hypothesis 3 is accepted.

V. DISCUSSION

The results of this study indicate that organizational culture has a positive but not significant effect on budgetary slack in Bone Regency SKPD with $P\text{Value} = 0.068 > 0.05$ with a coefficient value of 0.133, meaning that this coefficient indicates that organizational culture cannot be used to draw conclusions that any improvement in organizational culture will improve budgetary slack. Referring to the results of this research, empirical organizational culture variables have no significant effect on budgetary slack. The coefficient values found between the two variables are not statistically significant. The direct contribution of organizational culture variables to the budgetary slack does not have a significant effect, so the organizational culture variable is not a predictor for the budgetary slack variable in the SKPD of Bone Regency. This finding indicates that organizational culture variables are not able to predict budgetary slack variables. Based on respondents' responses, the items of organizational culture variables that have the highest value are constancy. This shows that the average respondent perceives that the work for which he is responsible must be carried out with full determination and a strong stance is good.

The results of this study indicate that asymmetric information has a positive and insignificant effect on budgetary slack in SKPD Bone Regency with $P\text{Value} = 0.547 > 0.05$ with a coefficient value of 0.089, meaning that this coefficient indicates that asymmetric information cannot be used to draw conclusions that any asymmetric information improvements will be improve budgetary slack. Asymmetric information variables are described on indicators: information owned by subordinates, input-output relations, potential performance, technical work, able to assess potential impacts, achievements in the field of activities. The application of information indicators owned by subordinates is reflected on employees having better information related to the activities for which they are responsible. For the application of input-output relationship indicators, the employee is better aware of the relationship between the input and output of internal operations in the unit for which he is responsible. Furthermore, the application of potential performance indicators is reflected in employees knowing more about potential performance in the area for which they are responsible. Furthermore, the application of job technical indicators is reflected in the employee being technically familiar with the work for which they are responsible. Then the application of the indicator is able to assess the potential impact reflected on the employee being able to assess the potential impact of external factors on the activities for which he is responsible. Finally, indicators of achievement in the field of activity are reflected in employees being able to understand the level of achievement of the field of activity for which they are responsible.

The results of this study indicate that group cohesiveness has a positive and significant effect on budgetary slack in Bone Regency SKPD with $P\text{Value} = 0.007 < 0.05$ with a coefficient value of 0.368, meaning that the better the cohesiveness group the higher the budgetary slack SKPD Bone Regency. Referring to the results of this study, the group cohesiveness variable empirically has a positive and significant effect on budgetary slack. The coefficient values between the two variables are statistically significant. The direct

contribution of group cohesiveness to budgetary slack is seen from the aspect of variable description with good categories. This finding indicates that the group cohesiveness variable is able to make a positive contribution to the budgetary slack in the SKPD of Bone Regency. It means that empirically budgetary slack is influenced by group cohesiveness. The group cohesiveness variable is reflected by indicators, similarity, group size, interaction, when there is a problem, helping others, group success, group challenges. The application of indicators of togetherness is illustrated by the employee's always finding it easy to play a role in the group when they have similarities in the group. Furthermore, the application of group size indicators drawn on employees does not matter small or large group sizes that are important for easy work activities that are their responsibility. Then the application of indicators of the interaction illustrated in employees feel happy with the repeated interaction between groups in order to facilitate the problem solving. For the application of indicators when there are problems illustrated by other employees as coworkers try to help. The application of indicators to help others reflected in employees will feel happy if they can help fellow colleagues in solving problems faced by employees in the activities for which they are responsible.

VI. CONCLUSION

Based on the results of research and discussion carried out in the previous chapter, the following conclusions, namely (1) organizational culture directly has a positive but not significant effect on budgetary slack. This shows that organizational culture cannot be used to conclude that any improvement in organizational culture will improve budgetary slack; (2) asymmetric information directly has a positive and not significant effect on budgetary slack. This shows that asymmetric information cannot be used to draw the conclusion that any improvement in asymmetric information will improve budgetary slack; (3) group cohesiveness directly has a positive and significant effect on budgetary slack. This shows that the better the group cohesiveness, the better the budgetary slack.

The next finding is that asymmetric information directly has a positive and insignificant effect on budgetary slack on the SKPD of Bone Regency. This occurs because the communication that occurs between subordinates and leaders in the Bone Regency SKPD is well established so as not to create a potential budgetary gap (budgetary slack). This indicates that Bone Regency SKPD needs to improve good communication between employees and leaders so asymmetric information does not occur. For further researchers, it can be a reference for conducting research related to organizational culture, in this case local culture towards other regions for those who are interested in conducting more in-depth research.

VII. REFERENCE

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