

Effect of Budget Participation and Organizational Commitment To Budgetary Slack with the Uncertain Environment as A Moderated Variable

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ABSTRACT: This study aims to examine the effect of budgeting participation, organizational commitment to budgetary slack with environmental uncertainty as a moderating variable. The population in this study were all Regional Apparatus Organizations of Bali Province, amounting to 33 OPDs and the sample in this study amounted to 99 OPD employees. The sampling method uses saturated samples. Data collection was used through a survey method with a questionnaire. The collected data were then analyzed using the Moderated Regression Analysis technique. Based on the results of the analysis, it can be concluded that budgeting participation has a positive effect on budgetary slack, organizational commitment has a negative effect on budgetary slack, environmental uncertainty strengthens the relationship between budgetary participation in accepted budgetary slack, environmental uncertainty weakens the relationship of environmental uncertainty on accepted budgetary slack.

KEYWORDS: *budgetary slack, budgeting participation, organizational commitment, environmental uncertainty*

I. INTRODUCTION

Budgetary slack is a phenomenon which is interpreted as the difference between the reported budget and the budget in accordance with the best estimate of the organization (Anthony and Govindarajan, 2007). According to Suartana (2010) budgetary slack is a budgeting process that is found to be a deliberate distortion by reducing budgeted income and increasing budgeted costs. Budgetary slack occurs because the determination of income is too low (understated) and costs are too high (overstated). This has a bad impact on government agencies, namely an error in the allocation of resources and bias in evaluating the performance of agents against their accountability units. This is not in accordance with the function of the budget as a tool for evaluating accountability and performance. The phenomenon of budgetary slack, especially with the bureaucratic reform in Government is a form of deviation and biased budget accountability, practices and phenomena of budgetary slack, including in dysfunctional behavior that will harm the public interest. According to Yilmaz and Ozer (2011) in general budgetary slack as a serious obstacle in the effective use of organizational budget. If this budgetary slack is not overcome then the concept of budget accountability will not be achieved. Budgetary slack in the end will have a negative effect and broad impact given the role and function of the government's budget which is very strategic and vital in the management of state finances and overall development.

Research on the effects of budgetary participation on budgetary slack is often done. Based on research conducted by Lowe and Shaw (1968), Young (1985), Lukka (1988), Widyaningsih (2011), Lestari (2015) and Erina (2016) show that budgetary participation and budgetary slack have a positive relationship. The results of their research prove that high participation in the budget formulation process can result in high budgetary slackages. This is because, subordinates who are given authority in preparing the budget do not provide accurate information, besides that there is conflict between superiors and subordinates because the desires of superiors and subordinates conflict with each other (Luthans, 1998).

In addition to budgeting participation, there are also other factors that cause budgetary slack, one of which is organizational commitment. Organizational commitment is a variable that greatly influences employee performance, because strong organizational commitment in individuals will cause individuals to strive to achieve organizational goals (Modway et al, 1979). In practice, the budget must be supported by organizational commitment of all employees in order to achieve organizational goals that have been set to achieve what has been set. Without serious efforts from each individual to achieve it, then the preparation of the budget will not be of much benefit to the organization. Therefore, in compiling budget, the organization must carefully consider

the resources of the organization to ensure that the budget prepared is accompanied by high commitment from all employees. Based on research conducted by Widodo (2015) and Madjodjo (2017), organizational commitment has a negative influence on budgetary slack.

In addition to budgeting participation and organizational commitment, there are other factors that can increase and reduce the occurrence of slack, namely environmental uncertainty. Environmental uncertainty is often a factor that often causes organizations to adjust organizational conditions to environmental conditions. Environmental uncertainty is the inability of individuals to judge the probability of how much a decision that has been made will fail or succeed due to the difficulty in predicting the possibilities that will occur. Technically, the prediction of circumstances that will occur in the future is an important consideration in preparing the budget. Internal conditions that are under control should be accommodated properly. The problem that arises is external changes that are out of control so it is difficult to predict. The difference between the budget and its realization is an indicator of the success of budget preparation. Consequently, compilers tend to always be safe-looking by setting budgets at relatively low numbers in the hope that realization can be easily achieved (Kusuma, 2013).

From the results of previous studies, there are still many differences in results such as, participation increases slack and participation can reduce the budget, this is due to differences in moderating variables used in examining the relationship of budget participation with budgetary slack and differences in the objects studied. Therefore, based on the results of the study above, the researcher is interested in reexamining the relationship between these variables on budgetary slack

At this time public sector organizations are starting to implement a participatory budgeting system. Budget participation is participation in terms of budgeting and accountability in terms of budgeting and has an influence on budget targets. Through this system, subordinates / executors of the budget are involved in the preparation of the budget involving its sub-sections so that an agreement is reached between the supervisor / holder of the budget authority and subordinates / executors of the budget regarding the budget.

Budget participation given to subordinates will tend to produce budgetary slack. High participation in the budget preparation process will provide greater opportunities for subordinates to do slack and vice versa when participation is low expectations for subordinates to budget slack is limited so that budget slack is also low. By carrying out budgetary slack subordinates hope the target can be easily achieved and reduce the risk of failure to reach the budget target. Research by Lowe and Shaw (1968), Young (1985), Lukka (1988), Widyaningsih (2011), Lestari (2015) and Erina (2016) show that budgetary participation increases the occurrence of budgetary slack.

H1: Budget participation has a positive effect on budgetary slack.

Organizational commitment is an attitude shown by individuals with the identification, involvement and loyalty to the organization and the desire to remain in the organization and not willing to leave the organization for any reason.

Research conducted by Latuheru (2005), Widodo (2015) and Madjodjo (2017) concluded that organizational commitment has a negative influence on budgetary slack. Individuals who have high commitment will prioritize the organization rather than personal interests. On the contrary, individuals who have low commitment will prioritize their personal interests rather than organizational interests. In the context of local government, the government which has high organizational commitment, will use the information it has to make the budget relatively more appropriate. High organizational commitment implies that budgetary slack can be avoided. This research is in line with Sugiwardani's (2012) study which states that increasing organizational commitment will lead to improved government performance and reduce budgetary slack events. Conversely, a decrease in organizational commitment can result in a tendency for a decline in government performance that can lead to budgetary slack.

H2: Organizational commitment has a negative effect on budgetary slack

Environmental uncertainty is often a factor that causes organizations to make adjustments to the conditions of the organization with the environment. Individuals will experience high environmental uncertainty if they feel the environment is unpredictable and cannot understand how the components of the environment will change.

According to Duncan (1972) in Darlis (2002) environmental uncertainty is low, making individuals able to predict the situation so that the steps to be taken can be planned more accurately. The ability to predict future conditions in conditions of low environmental uncertainty can also occur in individuals participating in budgeting. Personal information held by subordinates can be used to help with accurate budgeting because subordinates are able to overcome uncertainties in their area of responsibility and can predict their environment. According to Govindarajan (1986), the relationship between participation and budgetary slack becomes positive under conditions of low environmental uncertainty, whereas the relationship becomes negative in high environmental uncertainty. This is in line with research conducted by Fatmawati (2014), Perdana (2015) and Lestari (2015) which states that environmental uncertainty strengthens the effect of budgetary participation on budgetary slack. A subordinate who has high participation in budgeting and faces low environmental

uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack.

H3: Environmental uncertainty reinforces the effect of budgetary participation on budgetary slack.

Environmental uncertainty is one of the things that constrains budgeting. High environmental uncertainty reduces the ability of individuals to predict the environment accurately.

Based on research conducted by Christina (2009), Nitiari (2015), and Brata (2018) stated that environmental uncertainty weakens the effect of organizational commitment on budgetary slack. According to Fatmawati (2014) high commitment will make subordinates try to prioritize the interests of the organization rather than personal interests in any condition / environmental uncertainty so as to avoid budgetary slack. Subordinates who have a high level of organizational commitment will have a positive outlook and try to do the best for the interests of the organization. So it can be concluded that the level of individual commitment can affect individual desires to create budgetary slack regardless of the conditions. Conversely with low commitment, personal interests take precedence and the individual can make budgetary slack. This is also supported by research conducted by Nitiari (2015) which suggests that the higher organizational commitment in a low or high environmental uncertainty will weaken the budgetary slack.

H4: Environmental uncertainty weakens the effect of organizational commitment on budgetary slack.

II. METHODS

This research will be carried out at Bali Province Regional Organization (OPD). The number of Regional Apparatus Organizations (OPD) in Bali Province is 33, consisting of 18 Dinas, 9 Agencies and 6 Bureaus. The regional apparatus organization (OPD) was chosen because OPD has the task of compiling, using, and reporting budget realization or as implementing the budget from the government.

The sample in this study amounted to 33 Regional Apparatus Organizations (OPD) which includes 18 agencies, 9 agencies, and 6 bureaus, taken 3 respondents from each of the OPD. The total number of respondents to be observed is 99 people. The respondent criteria consisted of employees who served as Head of Office / Head of OPD, Head of Planning Subdivision, and Head of Financial Subdivision who had served for at least one year. He took this respondent because he was involved in preparing the budget for each OPD and based on Law no. 1 of 2004 concerning the State Treasury that the Head of the OPD is the official in charge of the use of the budget that has the task of compiling the Budget Work Plan (RKA), compiling the Budget Implementation Document (DPA), implementing the OPD budget led, and is responsible to the Regional Head through the Regional Secretary. The Head of the Planning Subdivision is tasked with drafting Strategic Plans (Renstra) and Work Plans (Renja) from each field, gathering material for long-term development plans, medium-term development plans, and short-term development plans, and has the duty to collect RKA and DPA. The Head of the Finance Sub-Division is tasked with planning, implementing, administering, and reporting accountability for OPD financial management and in charge of preparing the budget realization report. and short-term development plans, and are tasked with gathering RKA and DPA. The Head of the Finance Sub-Division is tasked with planning, implementing, administering, and reporting accountability for OPD financial management and in charge of preparing the budget realization report. and short-term development plans, and are tasked with gathering RKA and DPA. The Head of the Finance Sub-Division is tasked with planning, implementing, administering, and reporting accountability for OPD financial management and in charge of preparing the budget realization report.

This study uses a moderated regression analysis technique using a Statistical Product and Service Solution (SPSS) program. MRA analysis is used to test the moderating variable in relation to the independent variable and the dependent variable. Moderated Regression Analysis (MRA) test can be calculated with the following equation.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1.X_3) + \beta_5 (X_2.X_3) + \epsilon \dots \dots \dots (1)$$

Information :

- Y : Budgetary Slack
- α : Constants
- $\beta_1 - \beta_5$: Regression Coefficient
- X1 : Budget Participation
- X2 : Organizational Commitment

X3	: Environmental Uncertainty
X1.X3	: Interaction between Budget Participation and Environmental Uncertainty
X2.X3	: Interaction between Organizational Commitments and Environmental Uncertainty
ε	: Error

III. RESULTS AND DISCUSSION

MRA (Moderated Regression Analysis) Test Results

MRA is a special application of multiple linear regression, where the regression equation contains interaction elements (multiplication of two or more independent variables). The regression coefficient analysis test will use the Moderated Regression Analysis (MRA) test. Choosing an MRA in this study explains moderating variables in strengthening or weakening the relationship between the independent and dependent variables.

Table 1
MRA (Moderated Regression Analysis) Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6,174	2,484		2,486	.015
Budget Participation	.390	.076	.393	5,118	.000
Organizational Commitment	-.114	.045	-.162	-2,544	.013
Environmental Uncertainty	.181	.053	.219	3,429	.001
Participation * Uncertainty	.002	.001	.219	2,479	.015
Commitment * Uncertainty	-.001	.000	-.157	-2.118	.037

a. Dependent Variable: Budgetary Slack

Primary data, 2020

Based on the results of the MRA analysis as presented in Table 1, the structural equation can be made as follows:

$$Y = 6,174 + 0,390 X1 - 0,114 X2 + 0,181 X3 + 0,002 X1X3 - 0,001 X2X3$$

The results of the equation show the magnitude and direction of influence of each independent variable on the dependent variable. A positive marked regression coefficient means it has a direct effect on budgetary slack. The coefficients are as follows:

- The constant value is assumed that without the addition of budgeting participation variables, organizational commitment and environmental uncertainty, the value of budgetary slack is 6.174.
- If X1 (budgetary participation) increases by 1 unit assuming organizational commitment and environmental uncertainty is assumed to be fixed then the budgetary slack will increase by 0.390 units.
- If X2 (organizational commitment) increases by 1 unit assuming budgetary participation and environmental uncertainty is assumed to be fixed then the budgetary slack will decrease by 0.114 units.
- If X3 (confusion uncertainty) increases by 1 unit assuming budgetary participation and organizational commitment are considered constant then the budgetary slack will increase by 0.181 units.
- If X1X3 (participation and environmental uncertainty) increases by 1 unit assuming organizational commitment is considered permanent then the budgetary slack will increase by 0.002 units.
- If X2X3 (organizational commitment and uncertainty of confusion) has increased by 1 unit assuming the budgetary participation is assumed to be constant then the budgetary slack will decrease by 0.001 units.

Hypothesis Testing Results

To test the hypothesis in this study can be measured from the coefficient of determination, F statistical test, and t statistical test.

Coefficient of Determination

Based on the value of R2 it can be seen what percentage of the dependent variable can be explained by the independent variable, while the rest is influenced or explained by other variables not included in the research model. The adjusted R2 value can go up or down if an independent variable is added to the model.

Table 2
Results of the Determination Coefficient Analysis

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835a	.698	.681	1,250

- a. Predictors: (Constant), Commitments * Uncertainty, Environmental Uncertainty, Organizational Commitment, Budget Participation, Participation * Uncertainty
 b. Dependent Variable: Budget Slack

Primary Data, 2020

Based on table 2, the magnitude of the effect of independent variables on the dependent variable shown by a total determination value (Adjusted R Square) of 0.618 means that 61.8% of the variation in budgeting participation, organizational commitment, and environmental uncertainty as a moderating effect on budgetary slack, while the remaining 38.2% is explained by other factors not included in model.

Model Feasibility Test (F Test)

The model feasibility test is measured by the results of the F test. The criterion used is the significance of $F_{count} > \alpha$ ($\alpha = 0.05$) then an inappropriate regression model is used to predict the effect of the independent variable, but if the significance of $F_{count} < \alpha$ ($\alpha = 0.05$) then Regression models have met the prerequisites for the feasibility of the regression model.

Table 3
Model Feasibility Test Results (Test F)

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	335,303	5	67,061	42,916	.000b
	Residual	145,324	93	1,563		
	Total	480,626	98			

Based on table 3, it can be seen that a significant value of 0,000 is less than 0.05 ($0,000 < 0.05$) so that the model in this study is feasible or the independent variable is able to explain the dependent variable, in other words the independent variable simultaneously or jointly influences the dependent variable.

Hypothesis Test (t test)

The statistical test t basically shows how far the influence of one independent variable individually in explaining the dependent variable (Ghozali, 2011: 98). T test can be done by looking at the probability of significance of each variable contained in the output of the regression results using SPSS.

Table 4
Hypothesis Test Results (t Test)

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,174	2,484		2,486	.015
	Budget Participation	.390	.076	.393	5,118	.000
	Organizational Commitment	-.114	.045	-.162	-2,544	.013
	Participation * Uncertainty	.002	.001	.219	2,479	.015
	Commitment * Uncertainty	-.001	.000	-.157	-2.118	.037

- a. Dependent Variable: Budgetary Slack

Primary Data, 2020

Effect of Budgeting Participation on Budgetary Slack

Based on the analysis results it can be seen that the significant value for the budgeting participation variable is 0,000 less than 0.05 ($0,000 < 0.05$) with a positive coefficient of 0.390, so H_0 is rejected, in other words budgeting participation has a positive effect on budgetary slack. This means that the more budgetary participation increases, the more budgetary slack increases, on the contrary decreases budgetary participation decreases the budgetary slack.

At this time public sector organizations are starting to implement a participatory budgeting system. Budget participation is participation in terms of budgeting and accountability in terms of budgeting and has an influence on budget targets. Through this system, subordinates / executors of the budget are involved in the preparation of the budget involving its sub-sections so that an agreement is reached between the supervisor / holder of the budget authority and subordinates / executors of the budget regarding the budget.

Budget participation given to subordinates will tend to produce budgetary slack. High participation in the budget preparation process will provide greater opportunities for subordinates to do slack and vice versa when participation is low expectations for subordinates to budget slack is limited so that budget slack is also low. By carrying out budgetary slack subordinates hope the target can be easily achieved and reduce the risk of failure to reach the budget target. Research by Lowen and Shawn (1968), Young (1985), Lukka (1988), Widyaningsih (2011), Lestari (2015) and Erina (2016) show that budgetary participation increases the occurrence of budgetary slack.

Effect of Organizational Commitment on Budgetary Slack

Based on the analysis results it can be seen that the significant value for the variable organizational commitment is 0.013 less than 0.05 ($0.013 < 0.05$) with a negative coefficient of -0.114, so H₀ is rejected, in other words organizational commitment has a negative effect on budgetary slack. This means that as organizational commitment increases, budgetary slack will decrease, on the contrary decreases organizational commitment, budgetary slack will decrease.

Organizational commitment is an attitude shown by individuals with the identification, involvement and loyalty to the organization and the desire to remain in the organization and not willing to leave the organization for any reason.

Research conducted by Latuheru (2005), Widodo (2015) and Madjodjo (2017) concluded that organizational commitment has a negative influence on budgetary slack. Individuals who have high commitment will prioritize the organization rather than personal interests. On the contrary, individuals who have low commitment will prioritize their personal interests rather than organizational interests. In the context of local government, the government which has high organizational commitment, will use the information it has to make the budget relatively more appropriate. High organizational commitment implies that budgetary slack can be avoided. This research is in line with Sugiwardani's (2012) study which states that increasing organizational commitment will lead to improved government performance and reduce budgetary slack events. Conversely, a decrease in organizational commitment can result in a tendency for a decline in government performance that can lead to budgetary slack.

Effect of Budgetary Participation on Budgetary Slack with Environmental Uncertainty as a Moderation Variable

Based on the analysis results it can be seen that the significant value for the budgeting participation variable with environmental uncertainty as moderating is 0.015 less than 0.05 ($0.015 < 0.05$) with a positive coefficient value of 0.002, so H₀ is rejected, in other words environmental uncertainty reinforces the effect of budgeting participation on budgetary slack. This means that if budgetary participation increases with environmental uncertainty as a moderating increase the budgetary slack will increase, conversely decreasing budgeting participation with environmental uncertainty as a moderating means the budgetary slack will decrease

Environmental uncertainty is often a factor that causes organizations to make adjustments to the conditions of the organization with the environment. Individuals will experience high environmental uncertainty if they feel the environment is unpredictable and cannot understand how the components of the environment will change.

According to Duncan (1972) in Darlis (2002) environmental uncertainty is low, making individuals able to predict the situation so that the steps to be taken can be planned more accurately. The ability to predict future conditions in conditions of low environmental uncertainty can also occur in individuals participating in budgeting. Personal information held by subordinates can be used to help with accurate budgeting because subordinates are able to overcome uncertainties in their area of responsibility and can predict their environment. According to Govindarajan (1986), the relationship between participation and budgetary slack is positive under conditions of low environmental uncertainty, while the relationship becomes negative in high environmental uncertainty. This is in line with research conducted by Fatmawati (2014), Perdana (2015) and Lestari (2015) which states that environmental uncertainty strengthens the effect of budgetary participation on budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future. Conversely, in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack.

Effect of Organizational Commitment on Budgetary Slack with Environmental Uncertainty as Moderation Variables

Based on the analysis results it can be seen that the significant value for the variable organizational commitment with environmental uncertainty as moderating is 0.037 less than 0.05 ($0.037 < 0.05$) with a negative coefficient value of -0.001, so H₀ is rejected, in other words environmental uncertainty weakens the influence of organizational commitment against budgetary slack. This means that as organizational commitment increases with environmental uncertainty as a moderator, the budgetary slack will decrease, on the contrary decreases organizational commitment with environmental uncertainty as a moderator, the budgetary slack will increase.

Environmental uncertainty is one of the things that constrains budgeting. High environmental uncertainty reduces the ability of individuals to predict the environment accurately. Based on research conducted by Christina (2009), Nitiari (2015), and Brata (2018) stated that environmental uncertainty weakens the effect of organizational commitment on budgetary slack. According to Fatmawati (2014) high commitment will make subordinates try to prioritize the interests of the organization rather than personal interests in any condition / environmental uncertainty so as to avoid budgetary slack. Subordinates who have a high level of organizational commitment will have a positive outlook and try to do the best for the interests of the organization. So it can be concluded that the level of individual commitment can affect individual desires to create budgetary slack regardless of the conditions. Conversely with low commitment, personal interests take precedence and the individual can make budgetary slack. This is also supported by research conducted by Nitiari (2015) which states that the higher organizational commitment in a low or high environmental uncertainty will weaken the budgetary slack.

IV. CONCLUSION

Budgeting participation has a significant positive effect on budgetary slack. This means that the more budgetary participation increases, the more budgetary slack increases, on the contrary decreases budgetary participation decreases the budgetary slack.

Organizational commitment has a significant negative effect on budgetary slack. This means that as organizational commitment increases, budgetary slack will decrease, on the contrary decreases organizational commitment, budgetary slack will increase.

Environmental uncertainty moderates the effect of budgetary participation on budgetary slack. This means that the more budgetary participation with environmental uncertainty as a moderator increases the budgetary slack will increase, on the contrary decreases the budgeting participation with environmental uncertainty as a moderating, the budgetary slack will decrease.

Environmental uncertainty moderates the effect of organizational commitment on budgetary slack. This means that as organizational commitment increases with environmental uncertainty as a moderating factor, the budgetary slack will decrease, conversely decreasing organizational commitment with environmental uncertainty as a moderating factor, the budgetary slack will increase.

For students, the results of this research can be used as teaching resources or case studies in activities in certain subjects. In addition, the results of this study can be used as a literature review in order to conduct similar research by adding research samples and reconstructing the research model with other variables so that the research results are in accordance with the actual situation.

For the Provincial Government of Bali, the results of this study can be used to reduce budgetary slack. This can be done by designing regulations and policies to increase budgeting participation and organizational commitment by taking into account environmental uncertainties and possible budgetary slack.

For the University, the results of this research can be used as teaching material and examples in reviewing case studies in certain subjects in studies of budgetary participation, organizational commitment, environmental uncertainty and budgetary slack.

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