
The Effect Of Moral Equity, Locus Of Control, Environmental Uncertainty, Organizational Commitment, Reward, And Motivation On Budgetary Slack: Participatory Budgeting As A Moderating Variable

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ABSTRACT

This study aimed to examine and analyze the effect of moral equity, locus of control, environment uncertainty, organizational commitment, reward, and motivation on budgetary slack: participative budgeting as a moderating variable. The population was all employees who worked at Local Government Organization in East Manggarai Sub-district. Moreover, the data collection technique used purposive sampling. In line with that, there were 115 employees as the sample. Furthermore, the instrument in the data collection technique used questionnaires. The research was quantitative. Additionally, the data analysis technique used multiple linear regression. As the result, it concluded that: (a) moral equity had a negative effect on budgetary slack; (b) locus of control had a negative effect on budgetary slack; (c) motivation had a negative effect on budgetary slack, (d) participative budgeting strengthened the effect of moral equity on budgetary slack; (e) environment uncertainty did not affect on budgetary slack; (f) organizational commitment did not affect budgetary slack; (g) reward did not affect budgetary slack; (h) participative budgeting did not moderate the effect of locus of control on budgetary slack; (i) participative budgeting did not moderate the effect of environment uncertainty on budgetary slack; (j) participative budgeting did not moderate the effect of organizational commitment on budgetary slack; (k) participative budgeting did not moderate the effect of reward on budgetary slack; and (l) participative budgeting did not moderate the effect of motivation on budgetary slack.

Keywords: Budgetary slack, Moral Equity, Locus of Control, Environment Uncertainty, Organizational Commitment

1. INTRODUCTION

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The region in managing its finances is an integral part of organizing government affairs which are the authority of the region which is carried out in an orderly manner, obedient to the provisions of laws and regulations, efficient, economical, effective, transparent and responsible with due regard to a sense of justice, compliance and benefits for the community. The success of a region in managing its own government can be seen from its finances by analyzing the

financial ratios of the APBD that have been determined and realized. In addition, performance appraisal based on the performance budgeting system with the benchmark for the success of the performance-based budget system is the achievement of budget goals or results by using funds efficiently. Performance appraisal based on whether or not the budget target is achieved will encourage agents to carry out budgetary slack for a better career path in the future. Budgetary slack is a behavior carried out by individuals or groups of people by estimating lower revenues and higher costs with the aim of achieving budget targets in an easy way.

Budgetary slack often occurs at the planning and preparation stages of local budgets. This occurs because the interests of the executive and legislative branches dominate in the preparation of the budget, so that it does not reflect the needs of the community. In this case, the executive as an agent prepares a budget that will be approved by the legislature acting as the principal. In practice, agents tend to propose budgets by lowering revenues and increasing costs, so that it will be easier to achieve targets. This practice will have a negative impact on public sector organizations, causing bias in the evaluation of agent performance against the accountability unit.

The budget is used as a tool to measure performance, so that the preparation of the budget must be based on realistic expectations and conditions. However, in reality there is often a difference between the budget set and the one achieved. The table below presents budget data based on research results in East Manggarai Regency during 2019-2022.

Table 1.
Budget and Revenue Realization of district Manggarai Timur Fiscal Year 2019 - 2022

Year	Revenue budget (Rp)	Revenue realization (Rp)	Actual Percentage (%)
2019	1.131.986.354.466,00	1.114.414.468.087,57	98%
2020	1.059.783.673.359,21	1.036.515.650.766,78	98%
2021	1.140.722.092.756,00	1.104.328.463.915,76	97%
2022	1.115.424.250.983,00	1.059.724.001.991,00	95%

Source: Budget Realization Report of district Manggarai Timur

Table 2.
Budget and Cost Realization of district Manggarai Timur Fiscal Year 2019-2022

Year	Cost Budget (Rp)	Cost Realization (Rp)	Actual Percentage (%)
2019	1.192.470.481.169	1.138.968.954.212	96%
2020	1.113.635.721.567	1.050.069.102.857	94%
2021	1.209.484.163.572	1.141.605.669.874	94%
2022	1.304.570.858.695	1.053.750.591.664	81%

Source: Budget Realization Report of district Manggarai Timur

Based on table 1 above, it can be seen that the realization of regional revenue during the 2019-2022 period was always lower than the regional budget set by the region. This shows that it is very important to improve the quality of human resources of employees in East Manggarai Regency in order to be able to achieve the revenue target set by the region. Meanwhile, table 2 above shows that the realization of regional expenditure is always lower than the APBD set by the region. This shows that there is a gap between budget and expenditure realization. In addition, the overall data in tables 1 and 2 above show that the estimated revenue budget is always lower each year and the cost budget is always higher. This shows the existence of practices that cause budgetary slack.

Moral equity, locus of control, environmental uncertainty, organizational commitment, reward, and motivation are often associated with budgetary slack. these factors are considered to be the cause of budgetary slack, especially in the process of budget preparation and preparation. This is because these factors come from an employee. An employee often commits fraud in order to achieve the desired target. In addition, it also often prioritizes personal interests over the interests of the general public.

One of the functions of the budget as a tool to measure performance, so that participatory budgeting becomes one of the individual behavioral factors that can lead to opportunities for budgetary slack. This individual behavior can be assessed when involved in the budget preparation process. An employee involved in the budget preparation process must have a good moral attitude, good locus of control, have the advantage of detecting future environmental conditions well, a high sense of commitment to the organization, have a competitive spirit in achieving targets according to the overall goal congruence of the regional apparatus organization and have good self-motivation, so that it can help provide useful information in decision making.

2. LITERATUR REVIEW

a. Agency Theory

Lane (2003) states that Agency Theory can be applied to public sector organizations. The modern democratic state is based on a series of relationships between agents and principals that explain the concept of economics of public sector organizations using agency theory. In addition, the principal and agent relationship is one of the most important approaches to analyzing public policy commitments. Agency Theory in this study aims to explain the relationship between superiors and subordinates, especially in the budgeting process where subordinates target the budget that must be achieved so that it triggers budgetary slack. Agency Theory explains that subordinate involvement in budget preparation will affect the budget target to be achieved in an easy way. This means that subordinates have a considerable opportunity to carry out budgetary slack to facilitate the achievement of budget targets.

The benchmark for budget success based on an assessment of the performance-based budgeting method (ABK) or performance budgeting system is the achievement of budget targets and the efficient use of funds. In the context of participatory budgeting, performance appraisal based on whether or not the budget is achieved will encourage agents to carry out budgetary slack for a better career path in the future.

b. Budgetary slack

Budgetary slack according to Young (1985) is an action taken by agents, by estimating lower revenues and higher costs when given the opportunity to determine work standards with the aim of improving performance quality. Meanwhile, according to Yuhertiana (2015), budgetary slack is a process that occurs during budget planning, where individuals tend to overestimate costs and reduce income when involved in budget preparation. The purpose of budgetary slack is also so that targets can be more easily achieved by subordinates. Based on the above definition, it can be concluded that budgetary slack is an effort made to achieve the budget by reducing the level of income earned in order to reach the required costs with the aim that the budget can be obtained more easily.

c. Moral Equity

Ethics is a human guide in behaving well and correctly regarding the values and norms that govern every human behavior to act freely but responsibly. The creation of slack is not in line with norm-based obligations and virtues as is done by a professional employee. An employee who is ethical or has good moral equity views budgetary slack as something wrong will tend to prevent budgetary slack during budget preparation. Conversely, employees with a low level of ethics and consider budgetary slacks as something right will tend to create and even increase budgetary slack during budget preparation.

d. Locus of Control

According to Robbins (2016), locus of control is a personality trait that measures the degree to which people believe they can control their own destiny. The better the locus of control in an individual, the more internal locus of control in that individual. Individuals with internal locus of control believe that the reinforcement that happens to them in the world of work is under the individual's own control and they believe that the outcome of an event comes from their own efforts and actions. An innate feature of the internal locus of control is that people believe that an event is always within their control and will always take a role and responsibility in determining right or wrong. When locus of control is faced with an organizational environment, then someone who has an internal locus of control will have a good and

satisfying relationship to improving performance so as to reduce budgetary slack in budget preparation. This is inversely proportional to the external locus of control.

e. Environmental Uncertainty

Subkhi and Jauhar (2013: 187) define environmental uncertainty as a situation where an organization (or its management) does not have sufficient information about the state of the environment, making it difficult to predict environmental changes that will occur. This uncertainty causes the organization to take actions that carry a great risk of failure. Environmental uncertainty makes it difficult to accurately predict the situation, and when environmental uncertainty is high, it is impossible to predict and understand how environmental elements will change. Likewise, low environmental uncertainty is able to predict the situation so that it is accurate to support decision making.

f. Organizational Commitment

Organizational commitment is a person's strong and close feeling towards the goals and values of an organization in relation to their role in achieving the goals and values of the organization. Meanwhile, in Montana (2019) organizational commitment is a bond of reciprocal relationships between employees and the organization. Organizational commitment can increase due to the emotional bond between employees and the organization. In addition, it is also very necessary to have moral support, motivation, and values provided by the organization and the determination to serve the organization. Organizational commitment indicates support and a strong desire to help the organization achieve its goals. The strength of organizational commitment can cause employees to care about the survival of the organization, and will try to increase the value of the organization.

g. Reward

According to Damayanti et al. (2013), Reward is an award given to outstanding employees which is expected to motivate employees to maintain and improve their performance. In addition, there are organizations that reward an employee for being a role model for other employees because of their tenure and dedication. According to Moorhead and Griffin (2013), rewards include various incentives provided by the company to make employees part of the psychological contract. Rewards can answer various employee needs that are expected to be met through the choice of work-related attitudes. From some of the definitions above, it can be concluded that Reward is compensation for the work done by an employee and can affect employee performance in the future. Rewarding employees will motivate them to work harder.

h. Motivation

According to Sunyoto (2015) work motivation is a condition that drives an individual's desire to engage in certain activities to satisfy their needs. According to Fahmi (2018), motivation is a behavioral activity aimed at meeting desired needs. From the understanding of the experts above about motivation, motivation is a state or condition that is intended to influence or incite someone to act, with the aim of meeting their life needs as desired. Motivation makes it easy to direct and motivate people to do something in order to achieve a desired goal. The motivation that everyone wants to do is basically different, this is a problem that superiors must face because a decrease in employee motivation will directly affect employee performance.

i. Participatory Budgeting

According to Kenis (1979) participatory budgeting is the level of agent participation in budget preparation. Meanwhile, according to Milani (1975) budget participation is a reflection of subordinates' perspectives regarding the level of involvement experienced by subordinates in the budgeting process, the types of decisions that are considered logical when making budget improvements, the frequency with which budgets are discussed and approved together with their superiors, the amount of subordinate influence on the final budget and the contribution / contribution of thoughts in the budgeting process. Based on the explanation above, it can be concluded that the definition of budget participation is a characteristic in the budgeting process that emphasizes the center of responsibility for each superior in the process of preparing and determining budget targets. This budget responsibility and participation will be used to determine the extent of a person's involvement in the budget preparation process

3. RESEARCH METHOD

This type of research is quantitative research with a comparative causal research method. This research uses primary data sources in the form of questionnaires. Data collection using questionnaires is carried out by giving questions directly or by filling them out by employees who work at the Regional Apparatus Organization (OPD) of Eastanggarai Regency. Based on the criteria that have been determined, then 115 samples can be obtained that fulfill the criteria as a research sample and can be tested further..

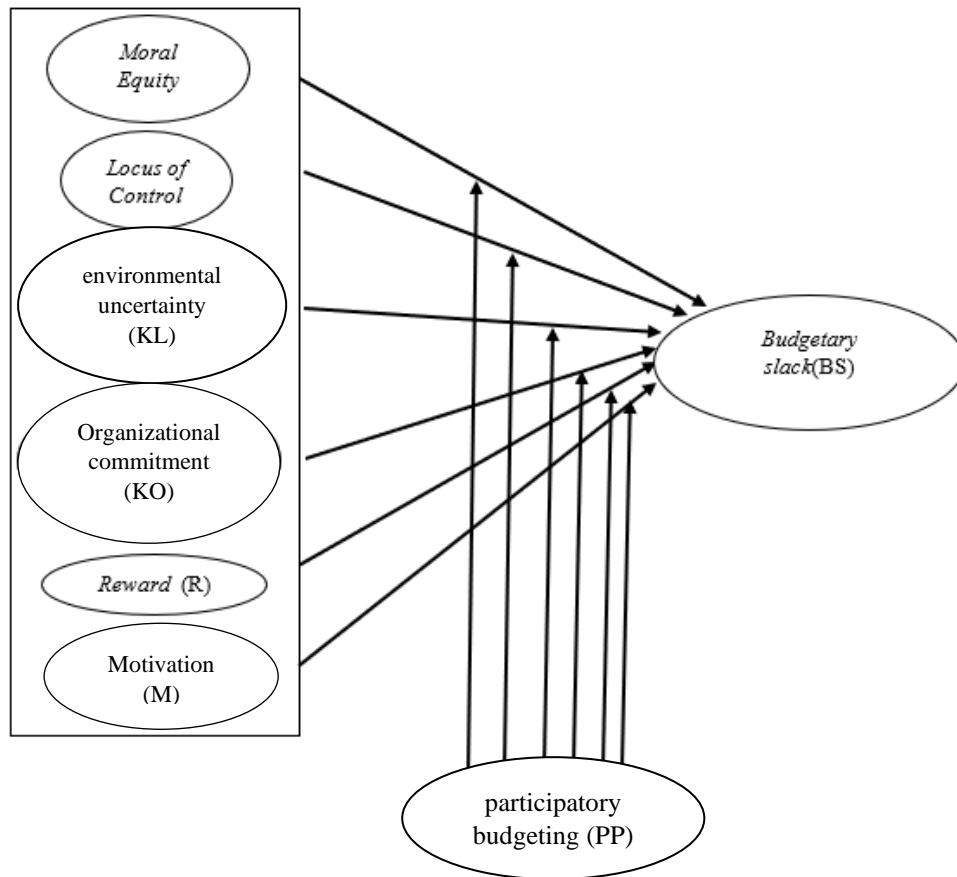


Figure 1.
Research Model

Hypothesis Development:

- H1: Moral equity has a negative effect on budgetary slack.
- H2: Locus of control has a negative effect on budgetary slack.
- H3: Environmental uncertainty has a positive effect on budgetary slack.
- H4: Organizational commitment has a negative effect on budgetary slack.
- H5: Reward has a negative effect on budgetary slack.
- H6: Motivation has a negative effect on budgetary slack.
- H7: Participative budgeting strengthens the effect of moral equity on budgetary slack.
- H8: Participative budgeting strengthens the effect of locus of control on budgetary slack.
- H9: Participative budgeting weakens the effect of environmental uncertainty on budgetary slack.
- H10: Participative budgeting strengthens the effect of organizational commitment on budgetary slack.
- H11: Participative budgeting strengthens the effect of reward on budgetary slack.
- H12: Participative budgeting strengthens the effect of motivation on budgetary slack.

4. Research Results

a. Descriptive Statistics

1) Moral equity

Table 3.					
Descriptive Statistics Moral equity					
	N	Minimum	Maximum	Mean	Std. Deviation
ME1	115	1,00	5,00	4,35	,694
ME2	115	3,00	5,00	4,50	,519
ME3	115	1,00	5,00	4,04	,771
ME4	115	2,00	5,00	4,28	,579
ME5	115	1,00	5,00	4,10	,726
Mean				4,25	0,65

Source: Data Processing Results, 2022

Based on table 3, it can be concluded that the moral equity (ME) variable has a mean value of 4.25 with a standard deviation value level of 0.65. Based on the calculation of the interval class, the moral equity variable is included in the first category with an interval value of 4.21-5.00. this shows that the majority of respondents responded strongly agree to the questions in the moral equity variable questionnaire.

2) Locus of Control

Table 4					
Variable Descriptive Statistics Locus of Control					
	N	Minimum	Maximum	Mean	Std. Deviation
LC1	115	1,00	5	3,76	,926
LC2	115	1,00	5	3,76	,944
LC3	115	2,00	5	3,93	,877
LC4	115	3,00	5	4,27	,576
LC5	115	2,00	5	3,85	,806
LC6	115	2,00	5	4,16	,622
LC7	115	1,00	5	3,86	,702
LC8	115	1,00	5	2,96	,947
LC9	115	1,00	5	2,81	,955
LC10	115	1,00	5	2,81	1,007
LC11	115	1,00	5	2,76	,953
Mean				3,53	0,09

Source: Data Processing Results, 2023

Based on table 4 above, it can be concluded that the locus of control (LC) variable has a mean value of 3.53 with a standard deviation level of 0.09. Calculation of the locus of control interval class is included in the category or second level with a value of 3.41 - 4.20. Therefore, it can be seen that most of the respondents gave an affirmative response to the statements in the locus of control variable questionnaire.

3) Environmental Uncertainty

Table 5					
Descriptive Statistics of Environmental Uncertainty Variables					
	N	Minimum	Maximum	Mean	Std. Deviation
KL1	115	2,00	5	3,99	,728
KL2	115	2,00	5	4,03	,685
KL3	115	1,00	5	3,66	,912
KL4	115	1,00	5	3,91	,648
KL5	115	1,00	5	3,92	,650
KL6	115	1,00	5	3,92	,640
KL7	115	1,00	5	4,01	,680
Mean				3,92	0,70

Source: Data Processing Results, 2023

Based on table 5, it can be concluded that the environmental uncertainty variable (KL) has a mean value of 3.92 with a standard deviation value level of 0.70. Calculation of the interval class on the environmental uncertainty variable, included in the second level or category with a class value of 3.41 - 4.20. This shows that, most respondents gave an agreeable response to the statements in the environmental uncertainty variable questionnaire (KL).

4) Organizational Commitment

Table 6
Descriptive Statistics of Organizational Commitment Variables

	N	Minimum	Maximum	Mean	Std. Deviation
KO1	115	1,00	5	4,16	,722
KO2	115	3,00	5	4,26	,494
KO3	115	3,00	5	4,35	,496
KO4	115	4,00	5	4,37	,486
KO5	115	4,00	5	4,55	,500
KO6	115	3,00	5	4,51	,550
Mean				4,36	0,54

Source: Data Processing Results, 2023

Based on the descriptive statistical data of the organizational commitment variable in table 6, it can be concluded that the organizational commitment variable has a mean value of 4.36 with a standard deviation value level of 0.54. The calculation of the interval class on the organizational commitment variable is included in the first class category with a value of 4.21 - 5.00. This shows that most of the respondents responded strongly agree to the statements in the organizational commitment variable questionnaire.

5) Reward

Table 7
Reward Variable Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
R1	115	3,00	5	4,36	,531
R2	115	3,00	5	4,41	,527
R3	115	3,00	5	4,37	,564
Mean				4,38	0,54

Source: Data Processing Results, 2023

Based on the descriptive statistical data of the reward variable in table 7, it can be concluded that the reward variable has a mean value of 4.38 with a standard deviation level of 0.54. Calculation of the interval class on the reward variable is included in the first category with a class interval value of 4.21-5.00. This shows that, most respondents have a very agreeable response to the statements in the reward variable questionnaire.

6) Motivation

Table 8
Descriptive Statistics of Motivation Variables

	N	Minimum	Maximum	Mean	Std. Deviation
M1	115	2,00	5	4,13	,643
M2	115	3,00	5	4,28	,501
M3	115	3,00	5	4,40	,509
M4	115	3,00	5	4,22	,568
M5	115	2,00	5	4,28	,537
Mean				4,26	0,55

Source: Data Processing Results, 2023

Based on the descriptive statistical data of the motivation variable in table 8, the mean value of the motivation variable is 4.26 with a standard deviation level of 0.55. The calculation of the class interval on the motivation variable is included in the first level or category with a value of 4.21 - 5.00. This shows that most respondents responded strongly agree to the statements in the motivation variable questionnaire.

7) Budgetary slack

Table 9
Descriptive Statistics of Budgetary slack Variables

	N	Minimum	Maximum	Mean	Std. Deviation
BS1	115	1,00	5	1,95	,924
BS2	115	1,00	5	1,96	,834
Mean				1,95	0,87

Source: Data Processing Results, 2023

Based on the descriptive statistical data of the budgetary slack variable in table 9, it is concluded that the budgetary slack variable has a mean value of 1.95 with a standard deviation level of 0.87. Calculation of the interval class on the budgetary slack variable is included in the fourth category with a class interval value of 1.81 - 2.60. This shows that most respondents gave a disagreeing response to the statements in the budgetary slack variable questionnaire.

8) Participatory Budgeting

Table 10
Descriptive Statistics of Participatory Budgeting Variables

	N	Minimum	Maximum	Mean	Std. Deviation
PP1	115	1,00	5	3,28	,978
PP2	115	1,00	5	3,69	,924
PP3	115	1,00	5	4,12	,735
PP4	115	1,00	5	4,16	,686
PP5	115	1,00	5	4,07	,786
PP6	115	1,00	5	4,11	,731
Mean				3,90	0,16

Source: Data Processing Results, 2023

Based on the descriptive statistical data of the participatory budgeting variable in table 10, it is concluded that the mean value of the participatory budgeting variable is 3.90 with a standard deviation value level of 0.16. Calculation of the interval class on the participatory budgeting variable is included in the second category with a class interval value of 3.41 - 4.20. This shows that the majority of respondents gave an affirmative response to the statements in the participatory budgeting variable questionnaire.

b. Data Analysis Results

1) Data Quality Test

a) Validity Test

Table 11
Validity Test Result

Variabel	Indicator	r Count	r Tabel	Information
Moral equity (ME)	ME.1	0,732	0,1541	Valid
	ME.2	0,545	0,1541	Valid
	ME.3	0,809	0,1541	Valid
	ME.4	0,794	0,1541	Valid
	ME.5	0,694	0,1541	Valid
Locus of Control (LC)	LC. 1	0,604	0,1541	Valid
	LC. 2	0,640	0,1541	Valid
	LC.3	0,716	0,1541	Valid

Variabel	Indicator	r Count	r Tabel	Information
	LC.4	0,495	0,1541	Valid
	LC.5	0,619	0,1541	Valid
	LC.6	0,541	0,1541	Valid
	LC.7	0,484	0,1541	Valid
	LC.8	0,569	0,1541	Valid
	LC.9	0,597	0,1541	Valid
	LC.10	0,587	0,1541	Valid
	LC.11	0,669	0,1541	Valid
Environmental Uncertainty (KL)	KL.1	0,764	0,1541	Valid
	KL.2	0,807	0,1541	Valid
	KL.3	0,801	0,1541	Valid
	KL.4	0,799	0,1541	Valid
	KL.5	0,773	0,1541	Valid
	KL.6	0,752	0,1541	Valid
	KL.7	0,670	0,1541	Valid
Organizational Commitment (KO)	KO.1	0,571	0,1541	Valid
	KO.2	0,839	0,1541	Valid
	KO.3	0,861	0,1541	Valid
	KO.4	0,874	0,1541	Valid
	KO.5	0,733	0,1541	Valid
	KO.6	0,740	0,1541	Valid
Reward (R)	R.1	0,917	0,1541	Valid
	R.2	0,927	0,1541	Valid
	R.3	0,941	0,1541	Valid
Motivation (M)	M.1	0,849	0,1541	Valid
	M.2	0,885	0,1541	Valid
	M.3	0,791	0,1541	Valid
	M.4	0,839	0,1541	Valid
	M.5	0,897	0,1541	Valid
Budgetary slack (BS)	BS.1	0,968	0,1541	Valid
	BS.2	0,960	0,1541	Valid
Participatory Budgeting (PP)	PP.1	0,763	0,1541	Valid
	PP.2	0,783	0,1541	Valid
	PP.3	0,822	0,1541	Valid
	PP.4	0,822	0,1541	Valid
	PP.5	0,867	0,1541	Valid
	PP.6	0,823	0,1541	Valid

Source: Data Processing Results, 2023

Based on table 11, to calculate the r table, the formula $n-2$ is used. The total number of questionnaires processed in this study was 115 (n). then it can be calculated $115-2 = 113$. The value of r table with a degree of 113 is 0.1541 So it can be concluded that the value of r count is greater than the value of r table ($r \text{ count} > 0.1541$), so that all statements in the questionnaire are declared valid.

b) Reliability Test

Table 12
Reliability Test Result

Variabel	Cronbach's Alpha	Kriteria	Keterangan
Moral equity (ME)	0,762	0,60	Reliabel
Locus of Control (LC)	0,814	0,60	Reliabel
Environmental Uncertainty (KL)	0,880	0,60	Reliabel
Organizational Commitment (KO)	0,841	0,60	Reliabel
Reward (R)	0,919	0,60	Reliabel
Motivation (M)	0,903	0,60	Reliabel
Budgetary slack (BS)	0,921	0,60	Reliabel
Participatory Budgeting (PP)	0,890	0,60	Reliabel

Source: Data Processing Results, 2023

Based on the reliability test results in table 12, it can be seen that all variables in this study, namely Moral Equity (ME), Locus of Control (LC), Environmental Uncertainty (KL), Organizational Commitment (KO), Reward (R), Motivation (M), Budgetary slack (BS), and Participatory Budgeting (PP) are declared reliable because they have a Cronbach alpha value > 0.60 .

c. Classical Assumption Test

1) Normality Test

a) Kolmogroff Smirnof approach

Table 13
Normality Test Result

One-Sample Kolmogroff-Smirnov Test		Unstandardized Residual
N		115
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	1,43835722
Most Extreme	Absolute	.107
Differences	Positive	.107
	Negative	-.060
Test Statistic		1,175
Asymp. Sig. (2-tailed)		.126
a. Test Distribution is Normal.		

Source: Data Processing Results, 2023

Based on table 13, the normality test of the test results with the kolmogroff- smirnof (K-S) approach has a value of 0.107 with Asymp 0.126 Where Asymp. Sig of $0.126 > 0.05$, then the data used in this study is declared normal.

b) Graphical Approach

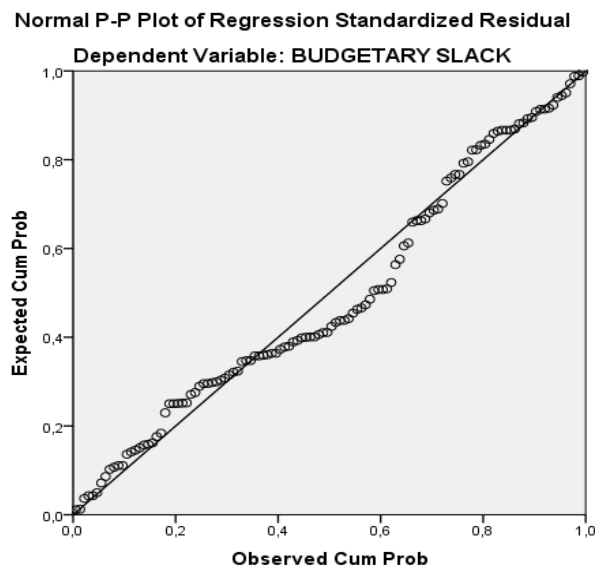


Figure 2
Normality Test Chart

Source: Data Processing Results, 2023

Based on the results of the normality test in Figure 2, it can be seen that the distribution of existing data has followed the diagonal line between 0 and intersects on the X and Y axes. So it can be concluded that the data used in this study is declared normal and has met the requirements of the normality test.

) Multicollinearity Test

Table 14
Multicollinearity Test Result
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ME	.527	1,860
	LC	.634	1.575
	KL	.617	1.619
	KO	.728	1.328
	R	.919	1.052
	M	.107	9.386
	PP*ME	.507	1.917
	PP*LC	.511	1.923
	PP*KL	.705	1.385
	PP*KO	.706	1.382
	PP*R	.805	1.119
	PP*M	.820	1.074

a. Dependent Variabel: BS

Source: Data Processing Results, 2023

Based on table 14, it is known that the VIF value of each independent variable (moral equity, locus of control, environmental uncertainty, organizational commitment, reward and motivation), used in this study is <10, while the tolerance value of each variable is > 0.10. Therefore, it is stated that all independent variables used in this study have met the conditions or requirements based on the multicollinearity test, so it can be declared free from multicollinearity.

3) Uji Heteroskedastisitas

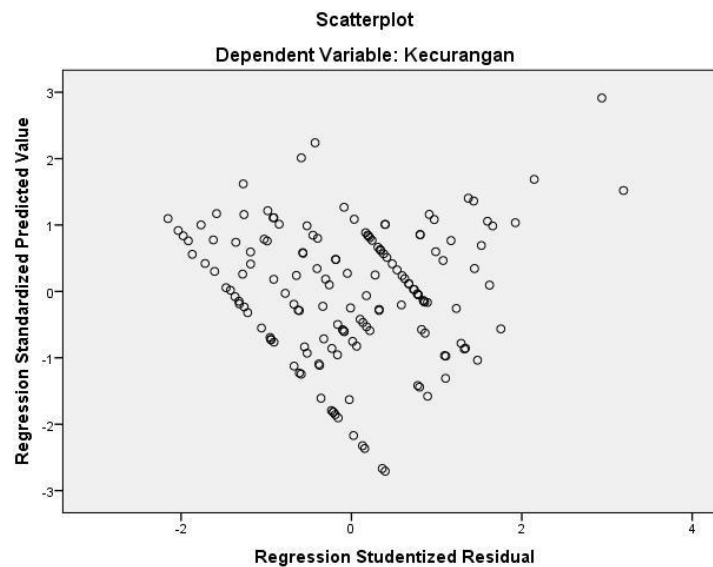


Figure 3
Heteroscedasticity Test Chart
Source: Data Processing Results, 2023

Based on Figure 3, the results of the heteroscedasticity test show that the points spread randomly and do not form a certain pattern. So it can be concluded that there are no symptoms of heteroscedasticity in the variables used in the study. So that all variables are suitable for use.

4) Multiple Linear Regression Analysis

Table 15
Multiple Linear Regression Analysis Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,049	1.815		6,086	,000
	ME	-,070	,072	-,180	-2,316	,023
	LC	-,068	,031	-,224	-2,201	,030
	KL	,019	,045	,042	,416	,678
	KO	-,017	,070	-,025	-,251	,802
	R	-,003	,104	-,003	-,133	,974
	M	-,398	,087	-,551	-4.583	,000
	ME*PP	,156	,240	,644	,562	,012
	LC*PP	,001	,009	,077	,060	,952
	KL*PP	-,005	,011	-,485	-,442	,659
	KO*PP	,011	,024	,915	,456	,650
	R*PP	,016	,037	,694	,434	,666
	M*PP	,054	,027	,470	,114	,460

a. Dependent Variabel : BS

b. Moderated Variabel : PP

Source: Data Processing Results, 2023

Based on table 15 above, the multiple linear regression equation using Sig. 5% is:

$$BS = 11,049 - 0,070ME - 0,068LC + 0,019KL - 0,017KO - 0,003R - 0,398M + 0,156 PP*ME + 0,001 PP*LC - 0,005 PP*KL + 0,011 PP*KO + 0,016 PP*R + 0,054 PP*M.$$

d. Model Feasibility Test

1) Test Coefficient of Determination (R²)

Table 16
Determination Coefficient Test Results (R²)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.542 ^a	.294	.211	.76080

a. Predictors: (Constant), ME, LC, KL, KO, R, M, ME*PP, LC*PP, KL*PP, KO*PP, R*PP, M*PP

b. Dependent Variabel: BS

Source: Data Processing Results, 2023

Based on table 16, it can be seen that the R square value is 0.294 or 29.4%. This means that 29.4% of the variation in budgetary slack can be explained by the variables in the research model, namely, moral equity (ME), locus of control (LC), environmental uncertainty (KL), organizational commitment (KO), reward (R), and motivation (M). While the remaining 70.6% is explained by other variables outside the research model

2) F Test

Table 17
F Test Result
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24,604	12	2,050	3,542	.000 ^b
	Residual	59,040	102	,579		
	Total	83,643	114			

a. Dependent Variabel : BS
b. Predictors: (Constant), ME, LC, KL, KO, R, M, ME*PP, LC*PP, KL*PP, KO*PP, R*PP, M*PP

Source: Data Processing Results, 2023

Based on Table 17, it is known that the F value is 3.542 with a Sig level. 0.000 or <0.05. So it can be concluded that the independent variables (moral equity, locus of control, environmental uncertainty, organizational commitment, reward, and motivation) jointly affect the dependent variable (budgetary slack).

3) Hypothesis Testing (t-test)

Table 18
Results of t test
Coefficients^a

	Model	β	Sig.	α	Keterangan
1	(Constant)	11,049	.000		
	ME	-,070	.023	0,05	Negatively Affected
	LC	-,068	.030	0,05	Negatively Affected
	KL	,019	.678	0,05	Not Affected
	KO	-,017	.802	0,05	Not Affected
	R	-,003	.974	0,05	Not Affected
	M	-,398	.000	0,05	Negatively Affected
	PP*ME	,156	.012	0,05	Moderating Positive
	PP*LC	,001	.952	0,05	Not Moderating
	PP*KL	-,005	.659	0,05	Not Moderating
	PP*KO	,011	.650	0,05	Not Moderating
	PP*R	,016	.666	0,05	Not Moderating
	PP*M	,054	.114	0,05	Not Moderating

a. Dependent Variable: BS
b. Moderated Variable : PP

Source: Data Processing Results, 2023

- Hypothesis testing of moral equity (ME) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.070 with a significance level of 0.023 which is lower than 0.05 ($\alpha = 5\%$). It is concluded that the first hypothesis which states that moral equity has a negative effect on budgetary slack is accepted.
- Hypothesis testing locus of control (LC) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.068 with a significance level of 0.30 which is lower than 0.05 ($\alpha = 5\%$). It is concluded that the second hypothesis which states that locus of control has a negative effect on budgetary slack is accepted.
- Hypothesis testing of environmental uncertainty (KL) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.019 with a significance level of 0.678 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the third hypothesis which states that environmental uncertainty has a positive effect on budgetary slack is rejected.

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- d) Hypothesis testing of organizational commitment (KO) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.017 with a significance level of 0.802 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the fourth hypothesis which states that organizational commitment has a negative effect on budgetary slack is rejected.
 - e) Testing the reward hypothesis (R) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.003 with a significance level of 0.974 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the fifth hypothesis which states that rewards have a negative effect on budgetary slack is rejected.
 - f) Hypothesis testing of motivation (M) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.398 with a significance level of 0.000 which is lower than 0.05 ($\alpha = 5\%$). It is concluded that the sixth hypothesis which states that motivation has a negative effect on budgetary slack is accepted.
 - g) Hypothesis testing participatory budgeting strengthens the influence of moral equity (ME) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.156 with a significance level of 0.012 which is lower than 0.05 ($\alpha = 5\%$). It is concluded that the seventh hypothesis which states that participatory budgeting strengthens the effect of moral equity on budgetary slack is accepted.
 - h) Hypothesis testing participatory budgeting strengthens the influence of locus of control (LC) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.001 with a significance level of 0.952 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the eighth hypothesis which states that participatory budgeting strengthens the influence of locus of control on budgetary slack is rejected.
 - i) Hypothesis testing of participatory budgeting weakens the influence of environmental uncertainty (KL) on budgetary slack (BS). The results show that the regression coefficient value (β) is -0.005 with a significance level of 0.659 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the ninth hypothesis which states that participatory budgeting weakens the influence of environmental uncertainty on budgetary slack is rejected.
 - j) Testing the hypothesis that participatory budgeting weakens the effect of organizational commitment (KO) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.011 with a significance level of 0.650 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the tenth hypothesis which states that participatory budgeting strengthens the effect of organizational commitment on budgetary slack is rejected.
 - k) Testing the hypothesis that participatory budgeting weakens the effect of reward (R) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.016 with a significance level of 0.666 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the eleventh hypothesis which states that participatory budgeting strengthens the effect of reward on budgetary slack is rejected.
 - l) Hypothesis testing of participatory budgeting weakens the effect of motivation (M) on budgetary slack (BS). The results show that the regression coefficient value (β) is 0.054 with a significance level of 0.114 which is higher than 0.05 ($\alpha = 5\%$). It is concluded that the twelfth hypothesis which states that participatory budgeting strengthens the influence of motivation on budgetary slack is rejected..

Discussion

a. Effect of Moral Equity on Budgetary slack

The moral equity variable in the table obtained a regression coefficient value (β) of 0.070 with a significance t of $0.023 < \alpha = 0.05$. This means that moral equity has a negative effect on budgetary slack, so the results of this study support the hypothesis proposed and successfully confirm the consistency with agency theory. Moral equity has a significant negative effect on budgetary slack. This means that a high level of moral equity in an employee will reduce the occurrence of budgetary slack. The effect of the results of this study successfully confirmed the consistency with agency theory. Agency theory regulates the working relationship between agents and principals including the delegation of authority between superiors and subordinates so that in doing work superiors and subordinates always make morals a guideline for an employee in ethical behavior, especially when faced with a right and wrong choice. The level of moral equity of an employee will affect his efforts in creating budgetary slack. An employee who has high moral equity will use their personal information to produce an accurate budget, which reduces gaps and benefits the organization so as to prevent budgetary slack. The results of this study support research conducted by Pamungkas et al. (2014) and Helmayunita and Ade (2019) which concluded that moral equity has a negative effect on budgetary slack.

b. Effect of Locus of Control on Budgetary slack

The locus of control variable in the table obtained a regression coefficient value (β) of -0.068 with a significance t of $0.030 < \alpha = 0.05$. This means that locus of control has a negative effect on budgetary slack, so the results of this study support the hypothesis proposed and successfully confirm the consistency with agency theory. Locus of control has a significant negative effect on budgetary slack, this means that the high level of self-confidence or the level of ability of an employee in mastering their own destiny will reduce the occurrence of budgetary slack. The effect of the results of this study successfully confirmed the consistency with agency theory. The higher the level of locus of control in an employee, the more internal the locus of control will be, so that the employee tends to reduce the occurrence of budgetary slack. This research is in line with research conducted by Agustina et al. (2020) which states that an individual who has a high locus of control in himself will reduce the tendency for budgetary slack to occur. Research conducted by Adikusuma and Mukhzarudhfa (2017) states that locus of control affects budgetary slack. Other research that supports is research conducted by Yasa (2017) and Noviawati (2014).

c. Effect of Environmental Uncertainty on Budgetary Slack

The Environmental Uncertainty variable in the table obtained a regression coefficient value (β) of 0.019 with a significance t of $0.678 > \alpha = 0.05$. This means that environmental uncertainty has no effect on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. This study shows that the lack of effect of the research results means that it cannot confirm the existence of consistency with agency theory. This means that the high and low level of environmental uncertainty is not a benchmark for an employee in creating budgetary slack. The limited information possessed by employees in predicting future environmental conditions is not an important factor in influencing a decision to be taken. This is because regulations are flexible or adjust to the circumstances that will occur in society. This research is in line with research conducted by Tun (2017) which states that environmental uncertainty has no effect on budgetary slack. Meanwhile, other studies that contradict this research are research conducted by Mardiyono and Ibnu (2022), Astariyani and Ni Putu (2020) and Untari et al, (2017) which state that environmental uncertainty affects budgetary slack. In addition, other research conducted by Asak (2016) which states that environmental uncertainty has a positive effect on budgetary slack due to the lack of information owned by individuals in predicting future circumstances.

d. Effect of Organizational Commitment on Budgetary slack

The organizational commitment variable in the table obtained a regression coefficient value (β) of -0.017 with a significance t of $0.802 > \alpha = 0.05$. This means that the organizational commitment variable has no effect on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. The high and low sense of commitment of an employee to the agency where he works is not a benchmark in reducing the occurrence of budgetary slack. This can happen due to the lack of emotional ties between the individual and the organization where he works. Not being committed to the organization causes an employee to prioritize the interests of employees or the interests of his group so that the employee will not bring his organization to a better direction. This research is supported by the results of research conducted by Alfebriano (2013) which states that organizational commitment has no significant effect on budgetary slack. This can be interpreted that the high and low levels of organizational commitment have no influence on budgetary slack. Other research that is in line is research conducted by Wisiati et al. (This research contradicts research conducted by Ketut (2017), Nitiari and Yadnyana (2015), Risa (2014) and Srimulyani (2015) which state that high levels of organizational commitment will lead to decreased budgetary slack.

e. Effect of Reward on Budgetary slack

The reward variable in the table obtained a regression coefficient value (β) of -0.003 with a significance t of $0.974 > \alpha = 0.05$. This means that the reward variable has no effect on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. Rewards given to subordinates on the basis of achieving an achievement that is useful for the organization are not a benchmark in reducing the occurrence of budgetary slack. The thing that triggers, namely the existence of excessive pressure in performance, thus causing the employee concerned to feel that the reward given is not appropriate so that it leads to fraud that causes budgetary slack. Another factor is also because the reward system is not explained in detail, starting from the forms of rewards to the classification of factors that affect the reward system. This research is in line with research conducted by Ariantoro (2018) which states that rewards have no effect on budgetary slack. This research contradicts research conducted by

Sulistyoningsih (2018) which states that the need for achievement encourages a person to develop his creativity and can show his ability to achieve maximum results. Another contradictory research is research conducted by Efrilna (2018) which states that providing incentives has a negative effect on the effectiveness of incentives. *budgetary slack*.

f. Effect of Motivation on Budgetary slack

The motivation variable in the table obtained a regression coefficient value (β) of -0.398 with a significance t of $0.000 < \alpha = 0.05$. This means that motivation has a negative effect on budgetary slack, so the results of this study support the hypothesis proposed and successfully confirm the consistency with agency theory. Both agents as superiors and principals as subordinates will make efforts to achieve organizational goals. Efforts made to achieve organizational goals are made by using all the capabilities they have and balanced with a strong desire. This strong desire is used as motivation in employees to complete work to achieve organizational goals. Employee motivation is very important in influencing every action taken by the employee himself. If employees have higher intrinsic motivation, they will make more efforts to do positive things in doing their work and avoid behavior that causes budgetary slack. This study supports research conducted by Baerdermaeker and Bruggeman (2015) which states that employee motivation shows an influence on budgetary slack. In addition, research conducted by Carolina (2020) shows that motivation has a negative relationship to budgetary slack. This means that high motivation in an employee will reduce the possibility of budgetary slack.

g. The Role of Participatory Budgeting in Moderating the Effect of Moral Equity on Budgetary slack

The moral equity variable in the table obtained a regression coefficient value (β) of 0.156 with a significance t of $0.012 < \alpha = 0.05$. This means that participatory budgeting is able to strengthen the effect of moral equity on budgetary slack, so the results of this study support the hypothesis proposed and successfully confirm consistency with agency theory. Employee involvement in budget preparation with the aim that employees are able to provide accurate information to support decision-making actions, especially in budget allocation. The accuracy of the information provided will reduce the occurrence of budgetary slack. Moral equity has a very large role for employees in determining good and right actions. Especially in providing accurate information in accordance with the actual circumstances in order to assist in the decision-making process so that the budget target can be achieved in accordance with the alignment of organizational goals. This research is in line with research conducted by Rahim et al. (2013) and Iriansyah et al. (2021) the result that there is a positive significant effect of budget participation on the tendency to create budgetary slack.

h. The Role of Participatory Budgeting in Moderating the Effect of Locus of Control on Budgetary slack

The locus of control variable in the table obtained a regression coefficient value (β) of 0.001 with a significance t of $0.952 < \alpha = 0.05$. This means that participatory budgeting is unable to strengthen the influence of locus of control on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. Employee participation in the budgeting process is not a benchmark in determining the role of locus of control in minimizing the occurrence of budgetary slack. In accordance with Law Number 17 of 2003 concerning State Finance, it states that the preparation and stipulation of the APBD must be approved by the DPRD. These conditions require employees to work based on the budget stipulation approved by the DPRD so that any will originating from internal employees cannot affect the budget. This is in line with the principle of public sector budgeting, namely the authorization of the legislature first before the budget is implemented. This research is in line with research conducted by Mahasabha and Ni Made (2019). However, it is contrary to research conducted by Rahmawati (2016) and Madjojo (2017) who say that if subordinates who participate in the budgeting process have a good internal locus of control, subordinates will not commit budgetary slack for their involvement in the budgeting process.

i. The Role of Participatory Budgeting in Moderating the Effect of Environmental Uncertainty on Budgetary slack

The environmental uncertainty variable in the table obtained a regression coefficient value (β) of -0.005 with a significance t of $0.659 > \alpha = 0.05$. This means that participatory budgeting is unable to strengthen the influence of environmental uncertainty on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. Employee participation in the budgeting process is not a benchmark that low environmental uncertainty will reduce the

occurrence of budgetary slack. This is due to the rebudgeting system that is allowed to be carried out by most organizations around the world, although under different constraints. Junita (2015) says that rebudgeting is a way for the government to meet the diverse objectives of budgeting, including continuity and control, change and accountability, flexibility and predictability. In this case, the legislature has the authority to play an active role in the formulation and discussion of policies and the determination of budgets as legal products called local regulations. The study of Forrester and Mullins (1992) found that there are three categories that cause budget changes. Namely, managerial necessity, environmental pressure, and political concerns. Environmental pressure, which is an adjustment required due to changes in the environment in which public services are provided by the government. This research contradicts research conducted by Pratini et al. (2016) which states that the high level of environmental uncertainty will cause difficulties in decision making in budget allocation so that the possibility of budgetary slacks is very high.

j. The Role of Participatory Budgeting in Moderating the Effect of Organizational Commitment on Budgetary slack

The organizational commitment variable in the table obtained a regression coefficient value (β) of 0.011 with a significance t of $0.650 > \alpha = 0.05$. This means that participatory budgeting is unable to strengthen the effect of organizational commitment on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. Employee participation in the budgeting process is not a benchmark that strong organizational commitment in employees will reduce the occurrence of budgetary slack. This is due to differences in the motivation of each employee in the budgeting process. Differences in motivation will hinder the achievement of organizational goals due to lack of cooperation between employees. So it is very necessary to have moral support, motivation and positive values provided by the organization and the determination to serve the organization. Donna and Sri (2020) who say that the objectives of budget use can be achieved optimally if all government apparatus participate in taking commitment through their participation in budget preparation. The involvement of apparatus from all lines of government in the budgeting process makes apparatus increase their commitment and performance to achieve budget targets.. This research is in line with research conducted by Putra and Danang, (2017) and Alfebriano (2017) which state that organizational commitment and participatory budgeting have no effect on budgetary slack. while this research is not in line with research conducted by Sudaryanti and Mohamed (2017), as well as research conducted by Utomo (2020).

k. The Role of Participatory Budgeting in Moderating the Effect of Reward on Budgetary slack

The reward variable in the table obtained a regression coefficient value (β) of 0.016 with a significance t of $0.666 > \alpha = 0.05$. This means that participatory budgeting is unable to strengthen the effect of reward on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. This means that employee participation in the budgeting process is not a benchmark that the existence of a reward system will reduce the occurrence of budgetary slack. This is because the budget preparation process is carried out jointly by each OPD so that the achievement of budget targets is seen as a joint success not just the success of one or a group of people, so that the rewards given also apply on behalf of the agency not individually even on behalf of the entire OPD. This research is not in line with research conducted by Sagara et al. (2020), Djalil and Wiguna (2017), Ardiyani (2017) and Sulistyoninguh (2019) which prove that participatory budgeting strengthens the effect of rewards on budgetary slack.

l. The Role of Participatory Budgeting in Moderating the Effect of Motivation on Budgetary slack

The motivation variable in the table obtained a regression coefficient value (β) of 0.054 with a significance t of $0.460 < \alpha = 0.05$. This means that participatory budgeting is not able to strengthen the effect of motivation on budgetary slack, so the results of this study do not support the hypothesis proposed and did not succeed in confirming consistency with agency theory. Budgets have the function of motivating subordinates by giving them targets in achieving goals. However, in the budgeting process, pressure from superiors or what is commonly called compliance pressure often dominates over the motivation that exists within an employee.. Davis et al. (2006) say that individuals who experience obedience pressure will make decisions that conflict with their own attitudes, beliefs and values and they will escape responsibility for judgments and decisions after an individual with authority directs them to take action. This research is in line with research conducted by Wisiati et al. (2017). Meanwhile, there are other studies that are not in line, namely research conducted by Jallaludin et al. (2020) which says that in budget participation, if the goals of a group that has high cohesiveness are not in accordance with organizational goals, it can cause budgetary slack. Or in other words, a mutually motivated attitude between group members to jointly achieve

organizational goals in budget participation will reduce the occurrence of budgetary slack. Other research that is not in line is research conducted by Utomo (2020).

5. CONCLUSION

Based on the results of the research that has been conducted, the following conclusions can be drawn:

- a. Moral equity has a negative effect on budgetary slack, thus the first hypothesis is accepted.
- b. Locus of control has a negative effect on budgetary slack, thus the first hypothesis is accepted.
- c. Environmental uncertainty has no effect on budgetary slack, thus the first hypothesis is accepted.
- d. Organizational commitment has no effect on budgetary slack, thus the first hypothesis is accepted.
- e. Reward has no effect on budgetary slack, thus the first hypothesis is accepted.
- f. Motivation has a negative effect on budgetary slack, thus the first hypothesis is accepted.
- g. Participatory budgeting is able to strengthen the effect of moral equity on budgetary slack, thus the first hypothesis is accepted.
- h. Participatory budgeting is unable to strengthen the effect of locus of control on budgetary slack, thus the first hypothesis is accepted..
- i. Participatory budgeting is unable to weaken the effect of environmental uncertainty on budgetary slack, thus the first hypothesis is accepted.
- j. Participatory budgeting is unable to strengthen the effect of organizational commitment on budgetary slack, thus the first hypothesis is accepted.
- k. Participatory budgeting is unable to strengthen the effect of reward on budgetary slack, thus the first hypothesis is accepted.
- l. Participatory budgeting does not strengthen the effect of motivation on budgetary slack, thus the first hypothesis is accepted.

Limitation

The coefficient of determination in this study is still relatively small, namely 0.280, which shows that the variables of moral equity, locus of control, environmental uncertainty, organizational commitment, reward and motivation are only able to influence budgetary slacks by 29%, which means that there are still other variables outside the study, namely 71% which can affect the variables studied.

Suggestion

- a. For the government of East Manggarai Regency

It is expected for leaders in the East Manggarai Regency Government agencies to improve relations between superiors and subordinates where leaders are ready to accept suggestions and criticisms submitted by their subordinates, appreciate the success of employees by providing appropriate rewards for employee success, increase the role of subordinates in any delegation of tasks and authority.

It is expected for employees in the East Manggarai Regency Government agencies to increase their sense of responsibility for the tasks assigned, obey the code of ethics that applies in the agency, be willing to provide criticism to superiors if needed.

- b. For future researchers

- 1) It is expected to add other variables outside of this study, such as incentive schemes, information asymmetry, organizational culture, and budget emphasis to be more accurate.
- 2) Using more than one data collection method such as interviews as a complement so that the answers given can be in accordance with the actual situation.
- 3) Evaluate in advance each statement item to be used in the questionnaire so that it helps in determining the statement of each variable that is relevant to the research topic.

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