

The Effect of Budgeting Participation on Budgetary Slack with Religious Ethics as a Moderating Variable

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Abstract

This study aims to empirically examine the effect of budgetary participation on budgetary slack and the ability of religious ethics to moderate the influence of budgetary participation on budgetary slack. The number of samples used was 115 people consisting of the Head of Agency / Agency, Head of Planning and Reporting Sub-Section and Head of Finance Sub-Division of Badung Regency Government, using the saturated sampling method. Data collection is done by questionnaire. The data analysis technique used is multiple linear regression analysis containing interaction or test Moderating Regression Analysis (MRA). Based on the results of the analysis it was found that budgetary participation had a positive effect on budgetary slack. This shows that the higher the budgetary participation, the higher the budgetary slack that will occur. Religious ethics weakens the influence of budgetary participation on budgetary slack. This shows that the higher budgetary participation causes the higher budgetary slack and will decrease if there is religious ethics.

Keywords: budgeting participation, budgetary slack, religious ethics

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Introduction

Budgeting in the local government must focus on its main goal, namely for the welfare of the community, not to realize personal / group interests. Mardiasmo (2011: 61) reveals that the budget functions as a control tool because it can be used as a benchmark for performance at each accountability center in the local government. This is in accordance with Law No. 21 of 2004 Article 7 paragraph 1 which states that performance-based budgeting is carried out by taking into account the relationship between funding and the outputs and results applied including efficiency in achieving the results and outputs. Achieving performance-based budget targets will usually encourage agents to do budgetary slack. An indication of the possibility of slack in a budget will be seen when the budget is realized. Budgetary slack occurs when the realization of income exceeds the budgeted target while expenditure realizations tend to be below the budgeted target. In Table 1 shows the possibility of occurrence of slack in the majority of the budget that has been made in accordance with the difference obtained between the budget and realization.

Table 1: Budget and Realization of Regional Revenues and Expenditures in Badung Regency for the Budgetary Year (2012-2017) (in Million Rupiah)

Year	Regional Revenue Budget (Rp)	Realization of Regional Revenues (Rp)	%	Regional Expenditure Budget (Rp)	Realization of Regional Expenditure (Rp)	%
2012	2,410,693.90	2,620,854.10	108.72	2,671,642.80	2,334,080.30	87.36
2013	2,718,030.30	2,954,662.90	108.71	3,027,775.90	2,755,459.20	91.01
2014	3,155,737.10	3,459,986.00	109.64	3,614,006.50	3,276,164.10	90.65
2015	3,627,734.50	3,735,129.60	102.96	4,051,511.40	3,446,634.30	85.07
2016	3,948,077.20	4,328,115.80	109.63	4,628,105.90	4,162,119.90	89.93
2017	5,096,064.80	4,937,224.30	96.88	6,172,197.60	5,412,294.10	87.69

Source: Primary Data Processed, 2019

The realization of the regional budget is always lower than the stipulated regional budget, this is different when compared to the realization of the regional income budget which is mostly higher than the stipulated revenue budget. This condition is likely to be deliberately carried out in the hope of achieving budget targets easily so that performance will look good (Syahrir, 2017). One of the things that can also lead to budgetary slack is the desire to hide real capabilities, this can be seen from the remaining excess budget financing (SILPA) which generally comes from the realization of income that is greater than budgeted or inability to maximize budgetary absorption (Widanaputra and Mimba, 2015).

Previous studies have been conducted to analyze the factors that can influence the occurrence of budgetary slack, one of which is budgetary participation. Budgeting participation is the process of compiling a budget together with superiors and subordinates so that the budget is in accordance with the target organization (Ermawati,

2017). In order for a budget to be made trustworthy and can be said to be good, then the OPD has the opportunity to do dysfunctional behavior indirectly, namely by manipulating information deliberately choosing information that is most suitable for favorable conditions in other words the participation budget influences budgetary slack (Widanaputra and Mimba, 2015). Every individual involved in the budgeting process often looks for convenience in achieving the budget set, so it tends to do slack on the budget that has been set (Young, 1985).

Research on the effect of budget participation on budgetary slack states inconsistent results. Young (1985), Dunk (1993), Nouri and Parker (1996), Sinaga (2013), Sandrya (2013) and Ardianti (2015) conducted a study and found that high budgeting participation can lead to budgetary slack. In contrast to previous findings conducted by Merchant (1985), Karsam (2013), Kusniawati (2017) and Syahrir (2017) stated that high budget participation can reduce the occurrence of budgetary slack. Kusniawati (2017) who conducted a study on the Local Government Organization (OPD) of Samarinda City revealed that budgetary participation had a negative effect on budgetary slack, participation in budgeting did not trigger subordinates to create slack on the budgets they compiled.

The tendency of behavior to do budgetary slack can also be associated with religious ethics that are owned by individuals in compiling budgets (Pello, 2014). Religious ethics is an ethic derived from religious values which was initially only applied in the family environment and then applied more broadly within the organization or called acculturation. Tri Hita Karana is a deontological ethic that is an ethic that is applied in business activities not merely to seek profit but emphasizes good intentions that are associated with the obligation of humans to view God's word (Diatmika, 2016). Badung Regency uses Tri Hita Karana as religious ethics based on the vision of the Badung Medium-Term Development Plan (RPJMD) for 2016-2021. The concept of religious ethics Tri Hita Karana has the goal of creating a harmonious relationship between humans and the God (Parahyangan), humans and humans (Pawongan), and humans with nature or the surrounding environment (Palemahan) (Antari, 2018). If religious ethics has been internalized in someone especially the compilers of the budget, then when preparing the budget they are not only responsible for the work they have done to their superiors (humans) but also to the surrounding environment and God Almighty.

Based on the background above, there are indications of possible occurrence of slack in the data on the Budget and Realization of Badung District Revenue and Expenditure for the 2012-2017 Budget Year and inconsistencies in previous studies that can be overcome by adding contingency variables (Govindarajan, 1986). The contingency variable used is religious ethics which aims to determine the effect of the contingency variable to strengthen or weaken the relationship of budgetary participation in budgetary slack.

Theory Review and Hypothesis Development

2.1 Agency Theory

Agency theory describes contracts between one person or more who act as principals to appoint other people as agents to carry out services for the interests of principals including delegating power in decision making. Agency theory if it is associated with the research topic explains that in a practice of budgeting there is often a conflict of interest between agents, namely the compilers of the budget to show good performance before the regent as principal. The relationship between agents and principals will lead to conditions where both parties have different interests in an organization, especially public sector organizations when preparing a budget. Budget compilers as agents will make low regional income targets and high regional expenditures with the aim of facilitating the achievement of these targets so as to be able to show good performance before the regent as principal.

2.2 Hypothesis Development

Budgeting participation is a process of cooperation that occurs between agents and principals in making a regional budget. But at the time of budgeting it was alleged that budgetary slack arose. Budgetary slack is an action that is influenced by the individual's personal interests in an effort to increase performance appraisal, so that agents or budget compilers will make achieving budget targets easy. Individual motivation creates a slack in the budget that is prepared aimed at showing maximum performance in front of his superiors. Budget compilers have the opportunity for their personal interests by making budget achievements easy to achieve, such as determining revenue targets that are too low (understated) and overstated (Sandrya, 2013). Research conducted by Karsam (2013), Giri (2014), Ardianti (2015) states that budgetary participation has a positive effect on budgetary slack. One's participation in budgeting is one of the factors that is thought to cause budgetary slack, everyone involved in the budgeting process often seeks convenience in achieving the set budget (Lowe, 1968).

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

The tendency of behavior to do budgetary slack can also be related to religious ethics that are owned by individuals in preparing budgets. The background of choosing religious ethics as the moderating variable in this study is because there are personal factors from individual budget makers (Pello, 2014). Religious ethics is an ethic derived from religious values which was initially only applied in the family environment and then applied more broadly within the organization or called acculturation. Tri Hita Karana is a deontological ethic that is ethics applied in business organizations or the public sector where not only prioritizes profits but also emphasizes the

obligation of humans to view God's word (Diatmika, 2016). Tri Hita Karana religious ethics can be interpreted as the three causes of life welfare achieved through Parahyangan namely harmony and balance of the relationship between humans and their God (Suprasto, 2015). The Parahyangan dimension can be realized through *sradha* and *bhakti*, namely the first belief in the existence of God. Belief in *Atman*, *Atman* is a small spark from God who gives life. The last belief is the law of *karmaphala*. *Karma* means action while *phala* means results, so *karmaphala* is the result of the actions we take.

Pawongan, which is the relationship between humans and humans, which is manifested in three concepts, namely being together, is an attitude of tolerance which feels friendship in the event of joy and sorrow and equality and brotherhood. The second concept is *Tat Twan Asi* which means I am you and you are me. This sentence means that humans are basically the same and the last one is *salunglung sabayantaka* which shows social values for the needs of solidarity and equal partnership between one and the other as social entities that respect and respect each other.

Palemahan is the relationship between humans and their natural environment (Yudastri, 2017). This balance will affect the actions or business activities carried out by human figures involved in the business, including in budgeting activities. Religious Ethics Tri Hita Karana can create a harmonious relationship with the surrounding community such as in social activities including in budgeting, allocating budgets for social activities and related to religion. If we apply religious ethics in the preparation of a budget, we are not only responsible for the work we do for superiors but also for the Almighty God and the environment, so that it is expected to reduce the slack (Antari, 2017) (Antari, 2018).

H₂: Religious Ethics weakens the influence of budgetary participation on budgetary slack.

Research Methods

The population in this study was Head of Agency / Agency, Head of Planning and Reporting Sub-Section and Head of Sub-Division of Finance in Badung District Government Environment. Sampling in this study uses a saturated sampling method. Data collection using a questionnaire. The number of respondents who became the study sample was 115 respondents. All research hypotheses were tested using the Moderated Regression Analysis (MRA) with the help of the computer program SPSS (Statistical Products and Service Solutions) 22 for Windows. The data obtained will be presented in the form of discussion and interpretation of the results, given conclusions and suggestions.

Results of Statistical Analysis

4.1 Descriptive Statistic

Descriptive statistics provide an overview of each variable that shows the minimum value, maximum value, average value and standard deviation. Table 2 presents the results of descriptive statistical analysis of data which are the research variables namely Budgeting Participation (X1), Religious Ethics (X2) and Budgetary Slack (Y). The results of the descriptive statistical test are presented in Table 2 below:

Tabel 2 : Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Standard Deviation
<i>Budgetary Slack</i>	115	10	20	17,80	3,18
Budget Preparation Participation	115	10	20	17,00	2,67
Religious Ethics	115	44	86	56,65	13,66

Source: Primary Data Processed, 2019

The variable budgetary slack (Y) has a value between 10-20 with an average value of 17.80. Standard deviation 3.18. This means that the standard deviation of the data against the average value is 3.18. Participation in variable budgeting (X1) has a value that has a value between 10-20 with an average value of 17.00. Standard deviation of 2.67 which means that the standard deviation of the data against the average value is 2.67. The variable religious ethics (X2) has a value that has a value between 44-86 with an average value of 56.65. The standard deviation is 13.66, which means that the standard deviation of the data against the average value is 13.66.

4.2 Research Instrument Test

Validity test in this study used a sample of 115 respondents. Validity testing is seen based on the significance value of the results of bivariate correlation analysis in the Correlation column. The recapitulation of the results of the instrument validity test can be seen in Table 3.

4.2.1 Validity test

Table 3 shows that the research instrument consisting of five statement items for budgeting participation variables (X1), twenty-two statement items for religious ethics variables (X2) and five statement items for budgetary slack (Y) have a correlation coefficient above 0,3. Therefore, it can be concluded that the instrument items used in this study are said to be valid.

Table 3 : Validity Test

Variable	Instrument	Pearson Correlation	Info
Y	Y ₁	0,938	Valid
	Y ₂	0,979	Valid
	Y ₃	0,908	Valid
	Y ₄	0,979	Valid
	Y ₅	0,985	Valid
X ₁	X _{1.1}	0,810	Valid
	X _{1.2}	0,668	Valid
	X _{1.3}	0,845	Valid
	X _{1.4}	0,909	Valid
	X _{1.5}	0,924	Valid

Variable	Instrument	Pearson Correlation	Info
X ₂	X _{2.1}	0,934	Valid
	X _{2.2}	0,936	Valid
	X _{2.3}	0,933	Valid
	X _{2.4}	0,936	Valid
	X _{2.5}	0,936	Valid
	X _{2.6}	0,875	Valid
	X _{2.7}	0,839	Valid
	X _{2.8}	0,881	Valid
	X _{2.9}	0,822	Valid
	X _{2.10}	0,907	Valid
	X _{2.11}	0,929	Valid
	X _{2.12}	0,855	Valid
	X _{2.13}	0,952	Valid
	X _{2.14}	0,785	Valid
	X _{2.15}	0,820	Valid
	X _{2.16}	0,965	Valid
	X _{2.17}	0,794	Valid
	X _{2.18}	0,893	Valid
	X _{2.19}	0,925	Valid
	X _{2.20}	0,846	Valid
	X _{2.21}	0,903	Valid
	X _{2.22}	0,846	Valid

Source: Primary Data Processed, 2019

4.2.3 Reliability Test

Tests for variable reliability were measured by composite reliability and Cronbach alpha. The composite reliability test and Cronbach alpha showed that the three variables had values above 0.70 so that all research variables could be said to be reliable.

Tabel 4 : Reliability Test

No.	Variable	Cronbach's Alpha	Info
1	Budget Preparation Participation (X ₁)	0,891	Reliable
2	Religious Ethics (X ₂)	0,987	Reliable
3	Budgetary Slack (Y)	0,977	Reliable

Source: Primary Data Processed, 2019

4.3 Classic Assumption Test

Classic assumption test is a statistical requirement that must be met in multiple linear regression analysis. This test aims to determine and test the feasibility of the regression models used in the study. The classic assumption test used in this study includes the normality test and heteroscedasticity test.

4.3.1 Normality Test

Table 5 above explains the Kolmogorov-Smirnov value of 0.200. So it can be concluded that the regression model is normally distributed. If Asymp. Sig (2-tailed) is greater than the level of significance used, it can be concluded that the residue of a data is said to be normally distributed and the data is said not to be normally distributed if the significance level is below 0,05. Therefore, data can be used to perform multiple linear regression and MRA tests.

Tabel 5 : Normality Test

Kolmogorov-Smirnov	Unstandardized Residual
N	115
Asymp.Sig.(2-tailed)	0,200

Source: Primary Data Processed, 2019

4.3.2 Heteroscedasticity Test

A good regression model is a model that does not contain symptoms of heteroscedasticity. One test that can be done to test for the presence or absence of heteroscedasticity is by performing the Glejser test. If the significance level of the regression results has absolute residuals for the independent variable greater than 0.05, the regression model involved does not contain symptoms of heteroscedasticity.

Tabel 6 : Heteroskedasticity Test

Variabel	Signifikansi
X ₁	0,061
X ₂	0,123

Source: Primary Data Processed, 2019

4.4 Multiple Regression Analysis

The analysis used is multiple regression analysis. Regression analysis aims to determine the magnitude of the influence of independent variables on the dependent variable, which is measured using the regression coefficient.

Tabel 7 : Multiple Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Significance
	B	Std. Error	Beta		
(Constant)	7,291	1,097		6,649	0,000
X ₁	0,698	0,067	0,620	10,344	0,000
X ₂	-2,133	0,383	-0,331	-5,564	0,000
X ₁ _X ₂	-0,006	0,001	-0,288	-5,901	0,000
Adjusted R Square			0,735		
F test			106,155		
Significance F			0,000		

Source: Primary Data Processed, 2019

Based on the results of the regression analysis in Table 7, the independent variables simultaneously influence the dependent variable with a significance level of F of 0.000 less than 0.05. This means that the independent variable (budgeting participation and religious ethics) can predict or explain the phenomenon of budgetary slack in OPD in Badung Regency, so it can be concluded that the model in this study is said to be worthy of research.

The coefficient of determination test used to measure how far the ability of a model in explaining dependent variabel variations can be explained by variations in independent variables. In this study the test results of the coefficient of determination for simple linear regression analysis are seen from the adjusted R² value of 0.735, this means that 73.5 percent of the variation in budgetary slack (Y) is influenced by the variable budgetary participation (X₁) and religious ethics (X₂), the remaining 26.5 percent is influenced by other factors outside the model.

The variable budgeting participation has a coefficient of β₁ of 0.698 and a significance level of t of 0.000 which is smaller than α = 0.05 so that H₁ is accepted. The regression coefficient value explains each increase in the budgeting participation variable, the value of the budgetary slack will increase assuming the other independent variables are constant.

The variable budgeting participation with religious ethics has an β₃ coefficient of -0.006 and a significance level of t of 0,000 which is smaller than α = 0.05 so H₂ is accepted. The regression coefficient explains that every increase in the variable interaction between budgeting participation and religious ethics then the value of the budgetary slack will decrease with the assumption that the other independent variables are constant.

Discussion

5.1 The Effects of Budgetary Participation on Budgetary Slack

Based on the results of the first hypothesis test (H₁), it shows that budgetary participation has a positive effect on budgetary slack in the Badung Regency OPD, which means that the higher the budgetary participation, the higher the budgetary slack in the Badung Regency OPD. The results of this study are in line with the research conducted by Sandrya (2013), Ardianti (2015) and Asih (2016) found that high budgeting participation can lead to budgetary slack. Budgeting participation is an individual involvement in each OPD when compiling the APBD (Regional

Government Budget), by creating slack on the budget. Individual motivation creates a slack in the budget that is prepared aimed at showing maximum performance in front of his superiors. Budget compilers have the opportunity for their personal interests, namely by making budget achievements easy to achieve, such as determining income targets that are too low (understated) and overstated costs.

Budgeting participation provides authority and opportunities for budget compilers to determine the contents of their budget, while on the one hand their performance will be assessed based on the budget, so that it will open up opportunities for budget compilers to behave dysfunctionally by manipulating information and performance measures. This is done intentionally to create the best information in accordance with the circumstances and that will benefit them, so that their goals are achieved. Research carried out by Dunk (1993) if seen from the general description of the respondents, the term of office of most respondents > 4 years. This shows that besides being involved in the budgeting process, they will also be aware of it. This could be a reason for these officials to carry out dysfunctional behavior.

Budgets experience refraction in relation to dysfunctional behavior, and participatory budgets enhance the prospect of budget refraction (i.e. a portion of dysfunctional behavior). The budget that is made can be trusted and can be said to be good, then a person indirectly has the opportunity to conduct dysfunctional behavior, namely by manipulating information and so on by deliberately choosing information and most in accordance with the conditions that are most favorable to the OPD (Ardianti, 2015). In contrast to the results of a study conducted by Kusniawati (2018) who conducted research on the OPD of Samarinda City, Astuti (2017) who conducted research at the Gianyar Regency OPD revealed budgetary participation had a negative effect on budgetary slack.

5.2 The Effect of Budgeting Participation on Budgetary Slack with Religious Ethics as a Moderating Variable

Based on the results of the second hypothesis test (H2) states that religious ethics weakens the influence of budgetary participation on budgetary slack, which means that the higher the budgetary participation, the higher the budgetary slack that will occur and will decrease if there is religious ethics. The religious ethics that is applied to the Badung Regency OPD is Tri Hita Karana in accordance with the vision of the Regional Mid-Term Development Plan (RPJMD) of Badung Regency for 2016-2021. Tri Hita Karana is said to be religious ethics because it is an ethic derived from religious values to regulate or provide guidance for each individual who works in each of the Badung District OPDs. Religious Ethics Tri Hita Karana is a balance that emphasizes the relationship that humans are determined by three relationships, namely the relationship between humans and God (Parahyangan), humans with humans (Pawongan), and humans with the environment (Palemahan). The results of this study are in line with the research conducted by Yudastri (2017) and Antari (2018) which states that Tri Hita Karana weakens the influence of budgetary participation on budgetary slack.

With the awareness of the three relationships in the religious ethics teaching, the officials will take actions according to their function. The dimension of Parahyangan can be realized through *sradha* and *bhakti* that is the belief in God, so in performing his duties the budget constitutes not only responsible for every action he has done to the superiors but also to the Supreme Lord. Secondly, the belief in *Karma Phala*, a person who believes in the law of karma in any action committed, will always try not to commit a violation of ethics because of what they do then the result of that act we will receive.

The Pawongan dimension explains human relations with each other through the concept of *menyamabraya*, *Tat Twam Asi*, and *salunglung sabayantaka*. These three concepts if applied by individuals when preparing a budget can create harmonious relationships such as not prioritizing their personal interests by creating slack or making budget targets that are easily achieved with the aim of being able to improve performance in front of superiors. *Palemahan* is the relationship between humans and nature or the environment. Implementation to create a harmonious relationship with the environment when compiling a budget can be done by budgeting regional income for activities related to community social activities or religious activities related to the environment.

The teachings of religious ethics will also make them realize the importance of harmonizing good relations with God, others and the environment so that they can maintain harmony in personal goals with organizational goals. This means that with the implementation of religious ethics, the influence of budgetary participation on budgetary slack will decrease.

Conclusions and Suggestions

Participation in budget compilation can increase budgetary slack in the Badung Regency OPD. This means that the higher a person participates in budgeting, the higher the allowance that occurs in the budget. Budget participation increases budget budgets to improve low religious ethics. The higher the participation budget, the higher the budgetary slack and the less budget the religious need will be.

Policy makers in this case the Badung Regency Government are advised to increase the implementation of religious ethics, because in this study religious ethics proved to be able to weaken the influence of budgetary participation on budgetary slack. Adjusted R square results of 73.5 percent indicate that there are still other variables that can moderate the effect of budgetary participation on budgetary slack so that further researchers can

add variables that can moderate and weaken the occurrence of budgetary slack.

This research was limited to the Badung Regency government alone. Further research in assessing individual involvement when compiling budgets on budgetary slack can be done in a broader field of research. Future studies are expected to be able to use populations in different locations, so that the results of the study can be compared with previous studies. It is better for the leadership to conduct more rigorous supervision and examination of the budget proposed by subordinates and not to use the budget as the only performance assessment tool to minimize the tendency for budgetary slack.

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