

## The Budgetary Slack Behavior in Ogan Ilir Regency: The effect of Budget Participation, Internal Locus of Control and Environmental Uncertainty as Moderating Variable

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### ARTICLE INFO

**Keywords:** Budget Participation, Internal Locus of Control, Environmental Uncertainty, Budgetary Slack

*Received : 14, October*

*Revised : 30, Noember*

*Accepted: 10, December*

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### ABSTRACT

Budgetary slack (BS) is a deliberate mistake made by the budget creator when preparing the budget. The prevalence of BS is influenced by a number of internal and external factors. This study intends to investigate the factors that lead to BS in the Ogan Ilir Regency, including budgetary participation (BP), internal locus of control (ILC), and environmental uncertainty (EU) as a moderating variable. With a sample size of 68 respondents, questionnaires were distributed to regional organizations in the Ogan Ilir Regency to collect the study's primary data, which were then analyzed using moderated regression analysis (MRA). According to the study's findings, BP has no impact on BS, ILC has a favorable impact on BS, and the EU is unable to moderate the impact of BP and ILC on BS. This study's limitation is that the regression model still does a poor job of describing when BS happens.

## **INTRODUCTION**

### **Research Background**

The regional revenue and expenditure budget lists the revenue goals the government has been given as well as the costs it has incurred to lead the government. Government Regulation No. 12 of 2019 serves as the blueprint for the creation of this budget. The creation of a work plan and budget is the first step in the regional government process. This document is then given to the Regional Government Budget Team for approval. Additionally, proposed regional regulations for both regional revenue and expenditure budgets are being prepared.

The Regional Head submits a draft regional regulation on regional revenue and expenditure budgets, along with justifications and supporting documentation, to the Regional People's Representative Council for review and approval. Once the regional head has approved the draft regulation, it must be sent to the governor for review before being finalized. The draft regional rule governing the regional revenue and spending budget is in accordance with the provisions of the legislation, according to the governor and the governor after evaluation. The draft regional regulation's status as a regional regulation will be decided by the regional head of regent/mayor. Last but not least, the proposed regional head regulation to be approved in accordance with the regulation.

The preparation of a budget is a procedure to make the most use of the limited funding available. These scarce resources will be distributed among efficient and productive program posts. The success of the regional apparatus' work program is determined by the number of program targets that have been achieved, while efficiency is determined by the ability of the designed tasks to be carried out with minimal input (Putra&Dhiniharista, 2020).

The effectiveness and efficiency of budget execution are used to gauge how well the regional apparatus is working. This motivates each person to meet these measuring goals so that their performance appears strong. The rewards received have an impact on performance results. These benefits influence whether performance-based budgeting is successfully implemented (Pradana et al., 2014). Individuals are motivated to meet budget goals in order to avoid punishment, such as job transfers and disciplinary actions, in addition to receiving rewards. Ayu et.al, (2020) stated that fines have an impact on performance-based budgets lends credence to this.

Budget performance is closely correlated with rewards and punishment; it suggests that the budget maker has increased or decreased the revenue budget. The intended outcome is for the implemented budget targets to be easily attainable. Budget padding is the name of this practice. The goal of budget padding for revenue accounts is to make the revenue budget targets simple to meet, hence reducing

business efficiency and stifling innovation (Theophilus&Perpetua, 2016). The goal cost budget, in contrast to the cost budget, is set excessively high to account for the requirement for unforeseen costs in the future. When an organization uses budget padding, there is a discrepancy between budget targets and budget realization. The budget discrepancy suggests that something is false. The following budget statistics and regional spending realizations over five years show the incidence of BS in the following ways:

Tabel 1 Ogan Ilir Regency Expenditure Reporting 2016-2020 years

Year	Regency Expenditure Budget	Regency Expenditure Realization	Persentase (%)
2016	Rp1.453.289.005.112,95	Rp1.102.973.684.241,32	75,89%
2017	Rp1.671.863.275.212,86	Rp1.355.054.713.196,81	81,05%
2018	Rp1.571.152.532.042,96	Rp1.374.234.887.678,86	87,47%
2019	Rp1.752.808.762.006,88	Rp1.573.955.101.490,64	89,80%
2020	Rp1.742.870.674.762,23	Rp1.588.539.491.000,40	91,15%

Sources: Regional Financial and Asset Management Agency of Ogan Ilir Regency, 2022

The regional administration of the Ogan Ilir Regency was chosen as the subject of the researcher's study since there were signs of BS there. When it targets the lesser revenue to make it simpler to obtain, BS happens since it lowers productivity. To create a positive difference between the budgeted cost and the actual cost, the cost budget is instead set higher than the actual cost.

BP refers to the process of individual participation in budget preparation. To create a budget plan, this participation requires all levels of management (Sujana, 2010). According to studies by Junjuna and Yulianto (2019) and Nasution (2020) found that BP affects BS. According to studies by Fitriani et al. (2016), Badriah (2020), and Nuryani et al. (2018), BP has no impact on BS. The authors decided to further analyze BP as a variable because of this study's inconsistent results.

Agency theory can be used to explain how BS can occur and be influenced by BP. The interaction between agents and principals – each of whom has competing interests – is explained by this theory. The executive agency of the government serves

as an agent, and the legislative body serves as the principal (Bharata et al., 2020). When the principal assigns the agent to create the budget, there is a conflict of interest. Any delegation of power carries the danger that the agent might break his word to the principal (Kholmi, 2010). Agents frequently set goals that are simple to reach throughout the budgeting process to make their performance appear successful. The principle, meantime, wants the budget target to become a reality so that it reflects the actual performance that the agent is capable of achieving. Conflicts of interest are similar to differences in interests.

Rotter (1966) introduced the locus of control personality type. There are internal and outward types of personalities. ILC personality type is the belief that the outcomes are a direct result of their own activities and internal variables (Nainggolan et al., 2018). According to Desmayani&Suardikha's (2017), locus of control influences BS occurrence in a favorable way. According to Lunadewi&Erawati (2016), people with locus of control personality types have a negative impact on the occurrence of BS. According to Kriswantini&Ode's (2017), despite being considerable, this personality type has little bearing on the prevalence of budgetary slack. The authors chose the locus of control variable as one of the variables that merits more study as a result of the study's inconsistency.

Using attribution theory, it is possible to explain how internal locus of control influences the occurrence of BS. In a nutshell, this idea describes how people behave. This attribution process is how we interpret the reasons behind other people's conduct or the reasons behind a given event (Simbolon, 2008). The person's perception of the BS is caused by them, not by others, if it is linked to this personality type. People with the ILC personality type believe that everything that occurs as a result of their own activities.

Govindrajan (1986) attempted to use a contingency framework, which is anticipated to produce positive outcomes, in order to overcome the inconsistent nature of research findings. The reasons for the inconsistent results of earlier investigations seem to be explained by moderating variables. EU is one of the factors that can account for the inconsistent impact of BP on BS. In the budgeting process, the EU is a circumstance that is challenging to anticipate. This EU develops when members of the organization are unable to forecast the future of their organization because they lack appropriate knowledge about it. According to Marjana&Ariyanto (2018), EU enhances the link between the two variables by moderating the relationship between BP and BS. The findings contradict Mardiana (2018), who found that EU is unable to moderate the relationship between BP and BS. The authors decided that this variable would be a good choice for additional research because of the study's inconsistency.

The attribution theory proposed by Heider can explain how the EU moderated the link between BP and ILC on BS (1958). This attribution theory investigates how

people interpret the experiences they have. The location of the cause, or how a person sees whether an event is caused by internal (internal attribution) or external (external attribution) factors, is one of the attribution dimensions described by **Samsuar (2019)**. Associated with the cause of BS when BP has been carried out, individuals with an internal locus of control perceive that the occurrence of budgetary slack is not caused by external factors, namely uncertainty, but it is caused by them.

## LITERATURE REVIEW

### *Agency Theory*

Jensen&Meckling brought the theory of agency (1976). The relationship between agents and principals, including management conduct, agency costs, and structural ownership, is explained by this theory. According to this view, each party in the connection between the agent and the company's owner has individual interests. According to Eisenhardt (1989), agency theory can be divided into two subcategories, the first of which is positive agency theory. A governance system that restricts the behavior of agents that solely care about themselves is described by the agency theory positivist researcher who focuses on understanding the relationship between principals and agents who have competing agendas.

From a theoretical viewpoint, researchers in this positivist theory stream concentrate more on (1) Principal-agent research and (2) defining governance structures to address agency issues. Researchers in this field tend to concentrate more on analyzing the relationship between principals and agents in general. The goal of this theory is to identify the agent and principal agreement that is most advantageous. This theory makes the assumptions that the agent is less risk-averse than the principal and that the conflict of interests between the two parties is simple to quantify.

This theory can be used to explain why budgetary slack occurs. The budget involvement process is when the conflict of interest first manifests. The agent wants the budget target to be made according to their own will so that it is easy to achieve, which has an impact on good performance appraisal and makes promotions in the form of promotions possible. The principal wants the budget to be made real to reflect the real performance of the organization. Conflicts of interest exist when two parties' interests diverge. When the subordinates' involve in budgeting preparation is misused, BS is occurring (Falikhatun, 2008). This occurs when subordinates report subjective information only for their personal interests in preparing the budget, so that the principal does not get reliable information.

## Attribution Theory

Heider introduced this theory in 1958. A component of psychology called "attribution theory" discusses how an individual determines the reasons for their actions and how those decisions have an impact on their subsequent conduct (Schmitt, 2015). An individual first tries to comprehend the reason behind an incident before deciding how he feels about it. According to some academics, attribution is the process of determining why people act a certain way toward others or themselves (Samsuar, 2019). The Weiner model is one of the attribution models that are frequently used in psychological literature. Weiner's attribution model investigates how people rationalize their accomplishments and shortcomings when completing tasks or setting objectives (Schmitt, 2015). Weiner separated the various causes of success or failure into two dimensions, (1) Causal locus is one of the dimensions. The locus of causation identifies two factors: Internal (connected to the individual) or External (related to the situation) causes of success or failure, and (2) Stability Consistency of a cause is the definition of stability. Whether an incident is repeated or not relies on its underlying cause. With EU functioning as a moderating variable, this theory is able to explain the sources of BS, which are influenced by BP and ILC. When creating a budget for a person with an internal locus of control personality type, it will seem as though they are steadfast in their goals and not readily swayed by others (internal attribution). Each person's capacity to foresee future events, such as the degree of environmental uncertainty, is limited (external attribution). People with an ILC personality blame themselves when there is BS rather than external factors like EU. The attribution theory can be used to explain how the influence of BP on BS was controlled by the EU. According to this theory, when something bad happens to them, people tend to blame circumstances, namely those that are out of their control (external attribution). Because he cannot control external factors, the guy does not attribute all of his misfortune to himself (internal attribution). This occurs if a company engages in BS. People within the organization place the responsibility on the unpredictable EU circumstances.

### 2.2 Budgetary Slack

Underestimating revenues and overestimating costs results in purposeful information distortion are known as BS (Belkaoui, 2002). BS is a purposeful action taken by managers to increase or decrease the budget's amount in order to meet their financial goals (Mardiana&Handayani, 2018). It is meant for managers to easily meet their budgetary goals so that it will affect any promotions or rewards they receive, while this activity is conducted for employees so that they can swiftly get paid by the organization. Others claim that BS, which is typically done on purpose for the advantage of the person in charge of the budget, is the difference between the implemented budget and the one that was originally planned (Irawati&Mutiar, 2018; Putra&Mintoyuwono, 2019).

As a result, BS is a deliberate act made by those in charge of creating budgets, which have a tendency to lower their income budgets while raising their cost budgets. It is evident from the propensity for revenue realization to surpass budget or for cost realization to come in under target. In order to readily acquire rewards in the form of bonuses and career development, it strives to satisfy its own interests such as the ease of attaining budget targets that have an impact on its performance and are deemed well by others. When evaluated from a moral standpoint, this BS behavior is wrong since management is trying to meet its personal demands by decreasing revenue and raising costs in order to raise business costs (Muria, 2020).

### 2.3 Budgetary Participation

BP refers to people's involvement in the budgeting process. In order to define operational goals and corporate aims for the success of the company, participation in this budgeting process refers to the involvement of all management in budget preparation (Kholmi, 2019; Nuryani et al. 2018; Qotrunnada et al. 2018). Every level of employee participates in offering their opinions to help the organization determine the appropriate budget value. Because everyone from middle level to lower management implements budgets and has the most knowledge about the nuances of doing so, their input is very beneficial to the organization in determining the best budget. Managers can reduce role ambiguity by using BP (Chenhall&Brownell (1988). Role clarity reduces role uncertainty, improving productivity and workplace satisfaction. Participation in budgeting serves as a tool to help the business achieve its objectives (Giusti et al. 2018).

### 2.4 Locus of Control

Rotter (1966) coined the term "locus of control" to describe a personality type. An individual's perspective on everything that occurs in his life is fundamental to the locus of control personality. ILC and the external locus of control are the two categories into which Rotter (1996) separates the locus personality type. An individual with an external locus of control tends to believe that everything that occurs to him is usually brought on by uncontrollable external factors. People who have this external locus of control often attribute their events to luck, experience, and fate (Achadiyah&Laily, 2013). When confronted with challenging issues, people with this personality type are quick to surrender since they see the issue as a dange (Nainggolan et al. 2018).

ILC is the conviction that a person may have a significant impact on all situations that are directly relevant to him or his line of work (Mahasabha&Ratnadi, 2019;

Nainggolan et al. 2018). Because of their strong work ethic, people with ILC personalities are confident in their ability to do their obligations and responsibilities well. His actions, both successful and unsuccessful, are thought to be the result of their efforts. The individual's success and failure are not influenced by factors outside of themselves. Those with ILC personalities typically originate from families that place a strong emphasis on business, education, and responsibility, whereas those with ELC personalities typically come from households with poor socioeconomic conditions and little life management (Achadiyah&Laily, 2013).

## 2.5 Environment Uncertainty

EU is an outside factor that is exceedingly challenging to forecast. EU can be understood as a manager's inability to grasp or forecast the future because to a lack of information about the environment they are working in (Bateman&Snell, 2007). Decisions taken by organizations in carrying out their various functions can have an impact on the success or failure of EU since there is a lack of important information that is difficult for them to forecast (Mardiana&Handayani, 2018; Wati&Damayanthi, 2017; Sutapa&Erviana, 2010).

A company's operational activities may be impacted by the EU, which is an external environmental condition. The EU has been cited as an external element influencing the company's decision. This may occur when a corporation discusses a current situation without having all the necessary facts. According to Kartika (2010), people feel doubtful because they believe they lack the knowledge necessary to make an accurate future prediction. This indicates that a person's ability to anticipate the future is significantly influenced by information that comes from outside of them.

## Theoretical Framework

Multiple linear regression is used in this study to test the following hypotheses: (1) the effect of BP on BS is based on agency theory, which states that conflicts of interest start when people participate in the budget preparation process; (2) the effect ILC on the BS is based on attribution theory, which states that a person's behavior is influenced by factors from within himself; and (3) EU as a moderating variable of BP and ILC on BS based on attribution theory, namely this moderation variable testing is done to see what kind of EU needs to be strengthened or weakened in order to reduce the impact of BP and ILC on BS. The framework of thought of this research is as follows;

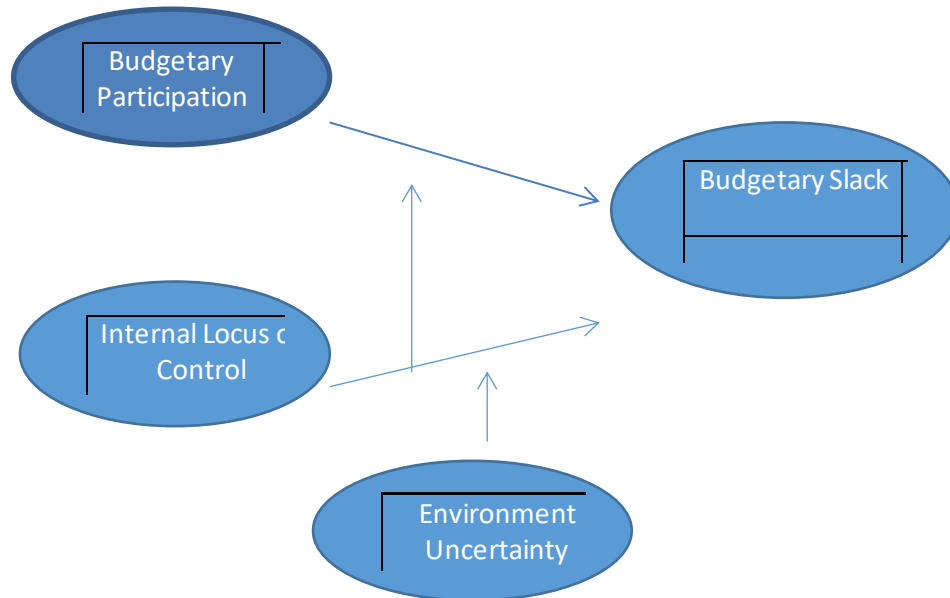


Figure 1: Theoretical Framework

### Hypothesis Development

#### 2.8.1 The effect of budgetary participation on Budgetary Slack

Conflict of interest starts when the principal provides the agent a complete mandate while the agent is creating a budget. When given complete trust, agents often take into account his own interests when creating budgets, such as creating an easy objective that would make the agent's job easier and get them a promotion if they are successful in hitting the budget target. Desmayani&Suardikha (2016), who assert that each person involved in the budget preparation process has an impact on the budget targets attained, and that each person is searching for ease in attaining it in order to receive an award for successful budget targets, support this.

It is considered that agents and principles both have personal interests, which occasionally conflict. BS results from disparities in interests. The principle wants the budget target to be created in a way that the organization can achieve it as effectively as feasible, but the budget target agent wants to make it as simple as possible. The targets set should have benefited the principal, but because to the agent's BS, losers were instead produced (Wijayanthi & Widanaputra, 2013). Because the budget is

created by people with vested interests, BP has an impact on BS. In line to Murtin&Septiadi (2012), BP has a positive effect on BS since giving subordinates a role in budget preparation gives them a fantastic opportunity to develop BS. The conclusion drawn from the foregoing description is that H1: Budget participation positively affects budgetary slack.

### 2.8.2 The effect of Internal Locus of Control on Budgetary Slack

People with the ILC personality tend to hold him responsible for all of his misfortune. This person is not seeking justification by placing blame on other people or external factors. According to the idea of personality types, internal attribution refers to human acts that are the result of an internal source, such as the ILC nature.

Even though their capacity to judge the level of budget achievement that is appropriate for the organization is fairly restricted, people are not easily swayed by others' recommendations or advice when creating a budget. Desmayani&Suardikha (2016), who claim that locus of control personality type affects BS, bolster this claim. Accordingly, Yasa (2017) asserted that the locus of control has an impact on BS. The locus of control decreases as BS lead levels rise. This evidence allows us to construct the following hypothesis: H2: Internal locus of control positively affects budgetary slack.

### 2.8.3 The moderation effect of uncertainty environment to budgetary participation and budgetary slack relationship

A backup plan is needed to deal with the outcomes of the research on the impact of BP on BS. This method permits the presence of other variables that serve as moderating factors in affecting the relationship between BP and BS (Wijayanthi&Widanaputra, 2013). EU is one factor that is thought to be practical for reducing BP on BS.

According to the theory of attribution, the formulation of the budget includes the EU as an external attribution. The budget compiler makes the assumption that any BS is caused by uncontrollable external sources, such as the EU. Because the future is unpredictable, the organization is unable to make an adequate determination of the required budget amount. Rizqi (2018) supports this claim by concluding that EU has the potential to act as a moderating factor, weakening the correlation between BP and BS. According to Marjana&Ariyanto (2018), EU is a moderating variable that can improve the association between BP and BS. It can be developed based on the aforementioned statement; H3: Environmental uncertainty is able to modify the relationship between budget participation and budgetary slack

#### 2.8.4 The moderation effect of uncertainty environment on internal locus of control and budgetary slack relationship

The results of tests done to see how locus of control affects BS are contradictory. This was overcome by the authors, who tested the impact of BP on BS using a contingency approach. Based on Nuqul's (2005) explanation that the environment has a significant impact on how people behave, researchers employ a contingency strategy to test this fourth hypothesis. The environment in which we live has an impact on every human activity. However, each person's personality type affects how they accept the influence of their environment.

ILC is one of the human types who believes that all of his experiences – both good and bad – are a result of their own construction and are thus completely within their power (Apriwandi, 2012). Everything that occurs to him is thought to be the consequence of his efforts and not of outside forces like the environment. According to attribution theory, the ILC personality believes that the budget's creator is to blame for BS. The hypothesis can be constructed based on the exposure above; H4: Environmental uncertainty is unable to regulate the link between internal locus of control and Budgetary Slack.

### III. RESEARCH METHODS

#### 3.1 Population and Sample

A population is a collection of individuals or things that are similar in one or more ways and constitute the primary issues in a particular study project (Sujarweni, 2019). The population of this study consists of the four people who are directly responsible for creating the budget for the Regional Organizations of the Ogan Ilir Regency. There are 52 regional organizations. There are two secretariats, eight bodies, nineteen offices, ten departments, and thirteen districts. There are 208 participants in this study as a whole. A sample is a portion of or a number of particular bits picked from a population and carefully evaluated (Sujarweni, 2019). The Slovin formula can be used to compute the number of samples and up to 68 samples/respondents can be obtained.

#### 3.2 Variable Definition and Measurement

##### Dependent Variable

The study's dependent variable is BS. BS is a condition where there is a discrepancy between the amount of budget that has been realized and a budget target that has been previously designed. This condition is typically caused by the budget

maker intentionally raising the budget for its own interests while lowering the budget for revenue. The questionnaire developed by Kartika can be used to assess the propensity to engage in BS (2010). Six questions and five indicators are used in BS. Linkert scale 1-7 is used for measurement.

### Independend Variable

- 1) Budgetary Participation. BP is the involvement of individuals and groups in the budget preparation process that directly affects the budget's value. This blood pressure can be tested using a questionnaire created by Kartika (2010) and a 1-to-7 likert scale. Six questions and four indicators are being used by BP.
- 2) Internal Locus of Control. One personality type of a person that is challenging to persuade is ILC. This kind of person likes to stick to their principles and is not readily moved by other people. This personality type will be assessed using a questionnaire created by Wiriani et al (2013) and a 1-to-7 Likert scale. ILC asks five questions and utilizes four indicators.
- 3) Variable moderation. Moderating factors lessen or amplify the impact of independent variables on the dependent variable (Solimun et al., 2017). EU is the moderating factor in this investigation. Using a questionnaire adopted by Kartika (2010). EU is a case where the lack of information required to make a decision may be measured (2010). Twelve questions and four indicators are used by the EU. The 1-7 linkert scale is being used for measurement.

### 3.3 Data quality test

Validity and reliability are examined during the testing of data quality. Each item in a list of questions is evaluated using the validity test to see if it can be used to define a variable (Sujarweni, 2019). A validity test is used to determine the reliability of a questionnaire. Each question in the survey is true if the significance value is less than 0.05. The reliability test is used to determine whether the tools used in research to gather information can be relied upon as a tool for data collection and capable of revealing the actual information in the field (Sujarweni, 2019). The measurement is accurate if the researched variable's alpha value is higher than 0.60.

### 3.4. Analysis Data

#### 3.4.1 Multiple regression

Multiple linear regressions are an equation that describes the relationship between more than one independent variable with one dependent variable (Rinaldi et al., 2021). Multiple regression linear analyses used to test the relationship between independent variables and dependent variables. The equation in this regression is:

$$BS = \alpha + \beta_1BP + \beta_2ILC + \beta_3EU + e$$

Where as; BS: Budgetary Slack,  $a$ : constant,  $\beta_1$   $\beta_2$ ,  $\beta_3$ : regression coefficient, BP: Budgeting Participation, ILC: Internal Locus of Control, EU: Environmental Uncertainty, and  $e$ : errors standar.

### 3.4.2 Moderated Regression Analysis

Moderated regression analysis is carried out to test the effect of moderation variables in a research model. The moderation variable appears to find out whether the variable is able to strengthen or weaken the relationship between the dependent and independent variable. The modern regression model is:

$$BS = \alpha + \beta_1BP + \beta_2ILCC + \beta_3EU + \beta_4BP*EU + \beta_5ILC*EU + e$$

Where as BS: Budgetary Slack,  $a$ : constant,  $\beta_1$   $\beta_2$   $\beta_3$   $\beta_4$   $\beta_5$ : regression coeffisien, BP = budget participation, ILC: Internal locus of control, EU: environment uncertainty, BP\*EU: Interaction between Budget Participation and Environment Ucertainty, ILC\*EU: Interaction between Internal locus of control and Environment Uncertainty, and  $e$ : error standars

Based on Solimun et al., (2017) in determining the nature of the moderation variable can identify by the conditions below:

Table 2 The type of moderating variable

Moderation Type	Coeffisien
Absolute Moderation	b1 and b2 not significant b3 significant
Pure Moderation	b2 not significant b3 significant
Quasi Moderation	b2 significant b3 significant
Homologiser Moderation	b2 not significant b3 not significant
Predictor Moderation	B2 Significant B3 Not Significant

## RESULT AND DISCUSS

Analysist of research Data

Data quality test

Testing the data validity is using the Pearson product moment method. The test results show that the significance value of each question in the questionnaire is less

than 0.05 is valid except for the question items Y2, Z6, Z12. The three invalid items were not included in the next test. Reliability testing is using Cronbach's alpha statistical method. A variable is said to be reliable if the alpha value is more than 0.60 (Sujarweni, 2019). BP with six number of measurement items, ILC with seven number of measurement items, EU with ten number of measurement items, and BS with five measurement items have an alpha value greater than 0.60, so all variables is reliable.

Hypothesis

The results of data testing can be seen in the following table:

Table 3 The result of data testing

	B	Prob-value t	Significant
Without moderating			
BP	0.45	0.435	0.665
ILC	0.331	4.721	0.000*
EU	0.163	1.804	0.076**
Constant	-0.377		
With moderating			
BP	-0,716	-1.335	0.187
ILC	-0.191	-0.419	0.677
EU	-1.298	-1.679	0.098**
BP*EU	0.027	1.461	0.149
ILC*EU	-.018	1.150	0.254
Constant	41.094		
Adj. R square	0.285		
*sign 0.05			
**sign 0.10			

The test results of multiple regression analysis are as follows

$$BS = -0,377 + 0,045BP + 0,331ILC + 0,163EU + \epsilon$$

The test results with moderated regression analysis are as follows

$$BS = 41,094 - 0,716BP - 0,191ILC - 1,298EU + 0,027BP*EU + 0,018ILC*EU + \epsilon$$

From table 3 it can be concluded that the regression model, independent variable (BP and ILC) are only able to explain the BS as 0.285 (28.5%). The remaining 0.715 (71.5%) is explained by other variables. This means that BP and ILC are very weak to explain the variation of BS in Ogan Ilir Regency.

H1 is rejected because it is evident from table 4 above that BP has no significant influence on BS (sig. 0.891 > 0.05). H2 is acceptable since the ILC significantly affects BS (sig. 0.00 < 0.05). The outcomes of the MRA testing revealed the following:

- 1) There is no impact of the EU on BS (sig value 0.098 > 0.05). The first moderation (BP\*EU) is not significant (sig value 0.149 > 0.05) when regressed with BS. As a result, EU is powerless to control how much BP affects BS. The homologue moderator is the moderating type of EU in this regression model. H3 is therefore rejected.
- 2) ILC\*EU, the second moderation, was regressed with BS has no influence (sig. 0.254 > 0.05). As a result, EU is powerless to control how ILC and BS interact. H4 is therefore approved. The homologue moderator is the moderating type of EU this regression.

## DISCUSS OF RESULT

### 4.3.1 The effect of budgetary participation on budgetary slack

According to the test results, BP had no impact on BS. H1 is rejected. The findings of this investigation are consistent to Nuryani et al (2020) and Badriah (2020). This proves that individual budget preparation will not lead in BS. This is predicated on the presumption that when a goal or target is created, employees will take the goal or target seriously and will feel a personal obligation to complete the objective because they helped set it (Fitriani et al., 2016). Evidence showing that the level of BP in the Ogan Ilir Regency are relatively high – an average proportion of respondents' answers of 80.29 percent of the maximum score of 100 percent on the questionnaire – also support this assertion. With an average proportion of respondents' responses of 41.17 percent of the maximum value of the questionnaire's 100 percent on the measuring of the BS, the level of BS in the Ogan Ilir Regency is low. Because they are serious about meeting the goals established and feel personally responsible for these goals, the budget makers in Ogan Ilir Regency do not produce BS.

These findings contradict with Murtin&Septiadi (2012), Putri&Indraswarawati (2020), and Wati&Damayanthi (2017). Due to the high participation, this indicates that BP has a positive effect on BS. This occurs as a result of the potential for BS presented by subordinate participation in budgeting. This outcome also runs counter to the agency argument put forth in the first hypothesis, which contends that BP will result in BS. This occurs as a result of a conflict of interest between the agent and the principle, when the agent with control over the budget amount makes allowances to aid in the accomplishment of the budget goal. Additionally, the principle solely cares

about the earnings of the business and wants to avoid penalties or reprimands if the goal is not met (Junjunan&Yulianto, 2019).

#### 4.3.2 The effect of Internal Locus of Control on Budgetary Slack

Testing of hypotheses shows that ILC has a positive effect on BS. The H2 is accepted. This outcome is consistent with Desmayani&Suardika (2016). This implies that the degree of BS that occurs increases with a person's locus of control. The ILC personality type believes that he, and not others, is to blame for the BS that occurs. Internal attribution theory, which holds that individual success or failure is caused by internal causes originating from the individual himself, is in favor of this. Meanwhile, BS happens, one of which is brought on by people's failure to select the appropriate budget value within a company. As a result, the amount of BS will rise along with a person's ILC.

The fact that the degree of ILC on the part of the budget maker in the Ogan Ilir Regency is characterized as moderate and that the average percentage of respondents' responses was 70.84 percent of the maximum value of 100 percent is additional evidence in favor of this assertion. The findings of this study conflict with those of Triana et al (2012). This implies that having a high locus of control personality type has no impact on the likelihood of engaging in BS.

#### 4.3.3 The moderating effect of uncertainty environment on budget participation and budgetary slack relationship

According to the test results, EU was unable to control how BP and BS interacted. H3 is rejected. Results from the first moderating variable, which is the interaction between EU and BP and is regressed on BS, are equally negligible. The EU is a moderating variable in this equation that does not interact with the BP or significantly affect the BS.

These findings concur with those of Mardiana and Handayani (2018) and Wijayanthi and Widanaputra (2013). This is because Ogan Ilir Regency has a low level of EU, making it simple for parties involved in budget preparation to access the relevant data. Effective budgeting is possible. The average percentage of respondents' responses about how the EU is seen in the Ogan Ilir Regency is 34.11 percent of the maximum value on the 100 percent questionnaire, which provides evidence to support this assertion. This EU is an external attribution that comes from the outside and is related to attribution theory. Because there is little EU in Ogan Ilir Regency, the accuracy of the budget targets prepared can be determined by the Ogan Ilir Regency with the information available. As a result, the EU experienced by the parties preparing the budget in Ogan Ilir Regency has no impact on the relationship between BP and BS.

The findings of this study contradict Marjana&Ariyanto's (2018) assertion that low EU encourages managers to engage in BS. Information asymmetry that results from managers giving their superiors skewed knowledge when they already have all the information they require will motivate them to engage in dishonest behavior.

#### 4.3.4 The moderating effect of uncertainty environment on internal locus of control and budgetary slack relationship

The test findings demonstrate that EU is unable to control how ILC and BS interact. In this regression model, the EU functions as a moderating homologist, not interacting with the BP and not significantly influencing the BS. H4 is accepted. ILC is the belief that all outcomes are determined by a person's actions or by the enduring qualities of another (Rotter, 1966). An individual with this ILC cannot be considerably influenced by the EU or other outside forces in their behavior (ILC).

This result is inconsistent with the idea of behavioristic theory. According to this hypothesis, an individual's surroundings have an impact on their personality (Mulyadi, et.al, 2016). According to behaviorist philosophy, while a person has feelings and thoughts, they are merely like behaviors that are a result of their environment (Mulyadi et al., 2016). This implies that since people and their environments interact, the environment has the power to affect how people think and behave. According to the study's findings, EU and the ILC personality type did not interact. This occurs as a result of the environment's passive impact, which means that no one is being coerced by it. The environment offers different chances to a person, but how that person takes use of those opportunities depends on that person (Saleh, 2018).

EU is an external attribution that comes from outside of the person and impacts personality type; however it cannot affect those who have an ILC personality type. This is due to the fact that this personality type is resistant to change. The average percentage of responses from respondents was 34.11 percent of the maximum value on the 100 percent questionnaire, indicating a low level of EU in the Ogan Ilir Regency. As a result of the low level of EU in the Ogan Ilir Regency, EU is unable to manage the ILC connection with BS. The ILC personality type is one that adheres to its stance and is not easily affected by other things, therefore the low degree of EU is unable to have a substantial impact on it.

## CONCLUSION

Based on the results of testing and discussion that has been presented, the conclusions in this study are:

1. BP does not affect the BS. The first hypothesis is rejected. The use of agency theory in this hypothesis which states that BP provides opportunities for agents to create BS is also rejected.
2. ILC affects the BS. The second hypothesis is accepted. Associated with attribution theory, ILC is an internal attribution originating from within the individual.
3. EU cannot moderate the relationship between BP and BS. The EU is a moderation homologist variable that does not interact with independent and dependent variables. The third hypothesis is rejected. Associated with attribution theory, EU is an external attribution originating from outside the individual.
4. EU cannot moderate the relationship between ILC and BS. The EU is a moderation homologist variable that does not interact with independent and dependent variables. The fourth hypothesis is accepted. Associated with attribution theory, EU is an external attribution originating from outside the individual.

## Research Limitation

Some of the limitations of this research are (1) BS behavior is only influenced by the BP and ILC, so that these two variables are very weak explaining the variety of BS (2) Research is only conducted in one regency in South Sumatra namely Ogan Ilir Regency so that the results were not generalized for all regions in Indonesia, and (3) samples selected from 40 local government organizations from 52 local government organization in Ogan Ilir Regency with a total of 68 respondents.

## Remarks

The implications of this research are technically for local government organizations in Ogan Ilir Regency to increase the level of individual participation in preparing the budget, because BP is proven to not affect the level of BS that occurs in Ogan Ilir Regency. Individuals who have the ILC personality in the regional government of Ogan Ilir Regency affect the occurrence of BS. For further researchers to be able to develop research by adding other variables that can cause BS, such as organizational commitment, appreciation system, individual capacity, information asymmetry, clarity of targets, other aspects of behavior that are expected to affect the behavior of budget compilers.

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