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Does Organizational Commitment and Tri Hita Karana Moderate the Effect of Budget Participation and Information Asymmetry on Budgetary Slack?

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Abstract---This study aims to analyze the effect of budgetary participation and information asymmetry on budgetary slack with organizational commitment and Tri Hita Karana culture as moderating variables. This research was conducted at the Denpasar City Regional Apparatus Organization (OPD) using a quantitative approach and survey method by collecting data from respondents who work in various OPDs. The population in this study included 39 Regional Apparatus Organizations (OPD) in Denpasar City using a purposive sampling approach with the analytical technique used, namely Moderated Regression Analysis (MRA). The results showed that budgetary participation has a significant positive effect on budgetary slack, information asymmetry has a significant positive effect on budgetary slack, organizational commitment moderates the relationship between budgetary participation and budgetary slack, Tri Hita Karana culture also has a significant moderating effect on the relationship between information asymmetry and budgetary slack. These findings have implications for managing budgets and minimizing budgetary slack within agencies and increasing budgetary participation and building strong agency commitment to reduce levels of budgetary slack.

Keywords---Budget Participation, Information Asymmetry, Budgetary Slack, Tri Hita Karana, Organizational Commitment.

Introduction

In the public sector budgeting process, especially local government organizations, top-level management to lower-level management are directly involved in preparing a budget within a certain period. For everyone who is directly involved in the budgeting process, human attitudes or behaviors will arise in preparing a budget. The behaviors that arise can be positive and negative. If the behavior that arises is positive, the vision and mission of the organization can run in balance in accordance with what is the goal of the organization. Conversely, if human behavior is negative, it will be able to cause budgetary slack.

Budgetary slack itself occurs when giving authority to the government to prepare the budget. Budgetary slack is a deliberate gap by superiors when they are involved in preparing the budget, by proposing and estimating a budget that does not match the actual capacity or resources needed so that the budget is easy to realize (Gusti & Sofyan, 2019). Thus, budgetary slack behavior is seen as a deviant act and a description of problems related to ethical issues (Novarima et al., 2018).

Budgetary slack is the act of subordinates declaring their capability or productive ability too low when proposing a budget (Young, 1985). In other words, the budget prepared is not in accordance with the actual capabilities that can be achieved. The creation of a budgetary slack, namely by setting a lower revenue budget than the target that can actually be achieved and a budget that is relatively high than the target that can actually be achieved.

Indicators that can influence the occurrence of a budgetary slack include budget participation, individual capacity, information asymmetry, budgetary pressures, environmental uncertainty. However, in this study the research variables used were budgetary participation and information asymmetry. Budget participation is the level of involvement and influence of individuals in determining and compiling budgets within divisions or sections, both periodically and annually (Nafarin, 2012). Information asymmetry is that parties related to certain agencies do not have the same information about the company's prospects and risks, certain parties have better information than outsiders (Hanafi, 2014).

Participation in budget preparation was chosen as one of the variables that can affect the occurrence of a budgetary slack because it is in line with the statement of Hansen et al. (2017) that participation in budgeting can cause potential problems, one of which is the occurrence of slack in the budget. The enactment of regional autonomy in accordance with Law No. 23 of 2014 concerning Regional Government has resulted in changes to the procedure for preparing the Regional Revenue and Expenditure Budget (APBD), namely the increasing involvement of various parties in preparing regional budgets, from regional heads to Regional Apparatus Organizations (OPD) which are underneath.

Another variable that can affect the occurrence of a budgetary slack is information asymmetry. Information asymmetry was chosen as one of the variables that can affect the occurrence of a budgetary slack because according to Baiman & Evans (1983) information asymmetry describes a situation when an

agent has information that can affect decision making between the agent and the principal, in other words the agent has relevant information to the process of making budgeting decisions while the principal does not have sufficiently relevant information. In line with the concept of agency theory according to Jensen & Meckling (1976) which reveals that the agency relationship between agents and principals has problems which are indicated by differences in interests and information asymmetry between principals and agents so that an agent will be motivated to create budgetary slack to improve his performance for the sake of a career path in future.

Research on the effect of participation in budgeting and information asymmetry on budgetary slack needs to be re-examined because of the results of previous studies using these variables there are still inconsistent results to date. One of the studies that has been conducted, among others, by Khasanah & Kristanti (2020) reveals that budgetary participation has a positive effect on budgetary slack. This means that if the participation of budget preparation participants is high, the village budgetary slack that occurs will also increase. However, on the contrary the research conducted by Wiyastuti et al (2021) which revealed that budgetary participation has a negative effect on budgetary slack. This indicates that in preparing the budget there is only a close relationship between budget participation and budgetary slack.

Research related to the effect of information asymmetry on budgetary slack conducted by Diviariesty (2021) revealed that information asymmetry has a positive effect on budgetary slack. This means that budgetary slack will be greater in conditions of information asymmetry because information asymmetry encourages budgetary subordinates or executors to create budgetary slack (the higher the information asymmetry, the greater the occurrence of budgetary slack). Different results shown in research conducted by Putri & Indraswarawati (2020) revealed that information asymmetry has a negative effect on budgetary slack. The research results imply that the lower the information asymmetry, the lower the budgetary slack. It is suspected that information asymmetry provides opportunities for agents to influence budgets which may not always be in accordance with the interests and wishes of the principal.

The inconsistency of the research results is the background of this research to continue. Differences in results from previous studies can be resolved by using a contingency approach (Govindarajan, 1986). The contingency approach is an open system in a company that is closely related to interactions for adjustment and control of the environment in order to maintain business continuity (Suartana, 2010). This is done by including other variables that might influence budgetary participation and information asymmetry on the possibility of budgetary slack. Variables that are expected to influence this relationship are organizational commitment and culture of *Tri Hita Karana*.

High organizational commitment will make an individual more concerned about the fate of the organization and try to make the organization in a better direction so that highly committed employees will use the budget not to pursue their own interests (Marfuah & Listiani, 2014). As research by Yasa & Badera (2016) stated that the greater the organizational commitment one has, the less budgetary slack

will usually be minimized. If individuals have low commitment to their organization, then the opportunity for budgetary slack to occur is very large.

Tri Hita Karana culture is used as a moderating variable because it is the basic assumptions and beliefs that are shared by people in Bali and can influence the way humans act and behave in organizations. Culture is related to the way a person perceives work, cooperates with colleagues and views the future (Falikhatusun, 2008). This is because before joining an organization, individuals (employees) have first been influenced by various social institutions or institutions that routinely instill values -values and norms and shape behavior, such as family, community, nation, education system, ethnicity, and religion.

Literature review and hypothesis development

Strong participation in the budgeting process can increase opportunities for subordinates as agents to create budgetary slack, meanwhile, budgetary slack is limited if there is low participation in budgeting. The above statement is in accordance with the results of research conducted by Raghunandan et al. (2012), Saputra & Putra (2017), Ngo et al. (2017), Matt et al. (2018), Daumoser et al. (2018), Hikmahwati et al. (2018), Suherman & Dewi (2019) in their research revealed that budget participation has a positive effect on budgetary slack. The results of this study are in contrast to research by Karsam (2013), Bahar et al. (2014), Okafor & Otolor (2018), and Widya et al. (2019) who argued that budget participation has a negative effect on budgetary slack. Referring to the theory and several previous studies, it can be concluded that strong budgetary participation in the appropriate budgeting process increases opportunities for subordinates to implement budgetary slack, and vice versa.

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

Information asymmetry creates budgetary opportunities by those who report information that does not reflect the actual conditions of the organization, thus implementing budgetary slack in facilitating the desired performance. This statement is in accordance with research conducted by Sujana (2010), Saputra & Putra (2017), Ngo et al. (2017), Daumoser et al. (2018), and Hikmahwati et al. (2018), that information asymmetry has a positive effect on budgetary slack. The results of this study are different from those conducted by Raudhiah et al. (2014) and Irfan et al. (2016), who argued that information asymmetry has a negative effect on budgetary slack. Referring to the theory and several previous studies, it can be concluded that information asymmetry can be used to implement budgetary slack. The higher the information asymmetry, the higher the budgetary slack, and vice versa.

H2: Information asymmetry has a positive effect on budgetary slack.

The budgeting process using budgetary participation can cause budgetary slack, so high organizational commitment is needed in an individual to minimize the possibility of budgetary slack. This statement is consistent with research found by Lestari & Putri (2015) and Sari & Putra (2017) that organizational commitment can weaken the effect of budgetary participation on budgetary slack. Referring to theory and previous studies, it can be concluded that high organizational commitment to agents participating in budgeting reduces budgetary slack.

H3: Organizational commitment weakens the effect of budgetary participation on budgetary slack.

Every employee who has organizational commitment to budgeting will try to provide all the information he has to the organization according to his ability to achieve organizational goals, so that organizational commitment can weaken the effect of information asymmetry in budgetary slack (Saputra & Putra, 2017). This statement is also supported by research by Hikmahwati et al. (2018). When linked to theory and previous studies, it can be concluded that the high organizational commitment of agents in conditions of information asymmetry reduces the practice of budgetary slack.

H4: Organizational commitment weakens the effect of information asymmetry on budgetary slack.

The implementation of the *Tri Hita Karana* Culture is the three causes of happiness, harmony and harmony in this life, including between members of an organization that are well established and can minimize the occurrence of deviant behavior due to reasons such as budgetary slack. harmony between humans and God, humans, and the environment. Thus, individuals will be more directed to good deeds and think back on their actions, including in this research, namely the process of preparing the budget. The commitment of members to prepare the budget will certainly increase along with the increase in the participation of members of the organization and reduce the desire of members to be more concerned with the general public or the organization so that it will advance the organization they live in. Therefore, the *Tri Hita Karana* Culture is able to encourage a decrease in budgetary slack as Astari's research (2018) proves that the *Tri Hita Karana* Culture is influential and can reduce the effect of budgetary participation on budgetary slack

H5: The *Tri Hita Karana* culture weakens the effect of budgetary participation on budgetary slack.

The application of *Tri Hita Karana* Culture will affect the behavior of each individual in his life so that it will also have an impact on the organization he lives in. The application of the *Tri Hita Karana* Culture will have a positive impact when individuals can maintain relationships with their co-workers by doing good things, upholding honesty, and ensuring that whatever they issue is valid information which will certainly create conducive conditions and can minimize the adverse effects of the incident. information asymmetry and preventing negative behavior can be in the form of budgetary slack. According to Astari (2018) *Tri Hita Karana* culture has effect and can minimize the effect of information asymmetry on budgetary slack.

H6: *Tri Hita Karana* culture can weaken the positive effect of information asymmetry on budgetary slack.

Methods

The population in this study were 39 Regional Apparatus Organizations (OPD) in Denpasar City. Sampling in this study was carried out by means of non-probability sampling, namely by using a purposive sampling approach.

The selection of samples in this study were Heads of Service and Heads of Fields. Based on Presidential Regulation Number 172 of 2014 concerning Amendments to Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods or Services, to realize orderly administration and smooth running of tasks in the procurement of goods or services, it is deemed necessary to appoint PPK (Commitment Making Official) and PPTK (Activity Executing Officials) who are officials who are directly involved in the budget preparation process up to reporting. The regulation clearly states that PPK structural officials (Commitment Making Officials) and PPTK (Activity Implementing Officials) are special functional officials who have duties, authorities, functions and responsibilities in the budget preparation process from the planning, formulation, implementation to budget reporting stages. to superiors. The structural officials refer to the Head of Service and Head of Division.

The data collection method used in this study was field research or a survey conducted by conducting a survey of all Denpasar City OPDs which were the object of obtaining primary data. In this study, data was collected through questionnaires distributed via Google form. In this study, multiple linear regression analysis was used to test the research hypothesis using the SPSS program. There are two hypotheses that explain the relationship between the dependent variable Y (budgetary slack) and the two independent variables X1 (budgetary participation) and X2 (information asymmetry) which are thought to effect budgetary slack. The regression coefficients β_1 and β_2 each show the magnitude of the influence of X1 and X2 on Y simultaneously, by controlling for the effect of other variables.

In this study, MRA was used to test the research hypothesis using the SPSS program. MRA analysis was used to answer the third to sixth hypotheses, namely H3 to evaluate the effect of organizational commitment as a moderator variable on the relationship, H4 to evaluate the effect of the interaction between budgeting participation and organizational commitment on the relationship, H5 to evaluate the effect of the interaction between information asymmetry and culture. Hita Karana on this relationship, and H6 to evaluate the effect of the interaction between budgeting participation and *Tri Hita Karana*.

Result and Discussion

Non Response Bias Test Results

The non-response-bias test was carried out by comparing the characteristics of respondents who returned the questionnaire by the deadline for returning (early response) with those who returned the questionnaire after the deadline for returning (late response). If the significance level is above 0.05 it can be concluded that there is no significant difference between the average answers in the two groups of respondents so that it can be said that the groups come from the same population. The results of the non-response bias test can be seen in Table 1 below:

Table 1. Test Non Respon Bias Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	T	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
Respondents Answer	Equal variances assumed	.632	.429	.528	70	.599	2.056	3.893	-5.708	9.819
	Equal variances not assumed			.528	64.456	.599	2.056	3.893	-5.720	9.831

Primary Data, 2023

Non-response bias testing for all variables shows that there is no bias for respondents' answers between respondents who returned the questionnaire by the deadline for returning the questionnaire (early response) and respondents who returned the questionnaire after the deadline for returning (late response), this can be seen from the value of Levene's test for equality of variance is $0.429 > 0.05$, therefore the data can be processed together.

Common Method Biases (CMB) Test Results

The Common Method Biases or Common Method Variance test is about the variance that may occur as a result of the measurement method (Antoni & Fatoni, 2016). The Common Method Biases test aims to avoid causing errors in measuring or testing data. According to Harman's single factor tested, in a study it is considered that there is no bias if the variance value is less than 50%. If the data has a variance value greater than 50%, then the data cannot be processed further (Suprpto & Surianti, 2021). The results of the non-response bias test can be seen in Table 2 below

Table 2. Common Method Biases

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	22.181	47.193	47.193	22.181	47.193	47.193

Primary Data, 2023

The results of the analysis show that the % of variance is 47.193, which means that it has a value of less than 50%, so that the data can be processed further.

Multiple Linear Regression Analysis

After all the classical assumptions are fulfilled, then the results of multiple linear regression analysis are presented. The calculation of multiple linear regression coefficients was carried out by means of regression analysis through SPSS 18.0 for Windows software, the results are shown in Table 3.

Table 3. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.819	1.182		1.538	.129
Budgeting Participation	.683	.112	.620	6.118	.000
Information Asymmetry	.435	.128	.344	3.397	.001
Dependent Variable	Budgetary slack (Y)				
R Square	0,897				
Adjusted R Square	0,947				
F-Value	301,409				
Sig. F	0,000				
Primary Data, 2023					

Based on the results of multiple linear regression analysis as presented in Table 2. then the regression equation can be made as follows:

$$Y = 1,819 + 0,683 X_1 + 0,435 X_2$$

The effect of Participation in Budgeting on budgetary slack in OPD Denpasar City

Based on the results of the analysis of the effect of budgetary participation on budgetary slack, a significance value of 0.000 was obtained with a positive standardized coefficient value of 0,683. Significance value of 0.000 < 0.05 indicates that H0 is rejected and H1 is accepted. This result means that Participation in Budgeting has a positive and significant effect on budgetary slack in OPD Denpasar City.

The effect of information asymmetry on budgetary slack in OPD Denpasar City

Based on the results of the analysis of the effect of information asymmetry on budgetary slack, a significance value of 0.000 was obtained with a positive standardized coefficient value of 0.435. Significance value 0.001 < 0.050 indicates that H0 is rejected and H2 is accepted. This result means that information asymmetry has a positive and significant effect on budgetary slack in OPD Denpasar City.

Coefficient of determination (R²)

The test results for the total determination value (adjusted R Square) of 0.947 means that 89.7% of the variation in budgetary slack is influenced by variations

in Participation in Budgeting (X1) and Information Asymmetry (X2), while the remaining 4.3% is explained by other factors which were not included in the research model.

Model feasibility test (F test)

The feasibility test of the regression model aims to determine whether all the identified independent variables (Budget Participation (X1), and Information Asymmetry (X2) are correctly used to predict budgetary slack. This test is often also called the F test. The test results using the SPSS program obtained values the significance of Fcount is 0.000 < 0.05, it can be concluded that the groups tested have significant (significant) differences. This result means that simultaneously Participation in Budgeting (X1), Information Asymmetry (X2), has a significant effect on budgetary slack.

Moderation Regression Analysis Results

Data analysis to test the 3rd to 6th hypothesis using moderation regression analysis techniques. The calculation of the moderating regression coefficient was carried out by means of regression analysis through SPSS 26.0 for Windows software. the results shown in Table 3 below are obtained:

Table 4. Moderation Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.423	2.069		2.621	.011
Budgeting Participation	.817	.119	.741	6.859	.000
Information Asymmetry	.468	.124	.370	3.773	.000
Organizational Commitment	-.067	.082	-.073	-.810	.421
<i>Tri Hita Karana</i> Culture	.081	.038	.193	2.112	.039
X1.Z1	-.003	.001	-.104	-2.404	.019
X2.Z1	-.002	.001	-.115	-2.033	.046
X1.Z2	-.003	.001	-.091	-2.224	.030
X2.Z2	-.002	.001	-.099	-2.669	.010
<i>Dependent Variable : Budgetary slack</i>					
<i>R Square : 0,982</i>					
<i>Adjusted R Square : 0,980</i>					
<i>F Value : 439,675</i>					
<i>Sig: 0,000</i>					
<i>Primary Data, 2023</i>					

Based on the results of multiple linear regression analysis as presented in Table 5.17. then the structural equation is as follows:

$$Y = 5,423 + 0,817 X_1 + 0,468 X_2 - 0,067 Z_1 + 0,081 Z_2 - 0,003 X_1.Z_1 - 0,002 X_2.Z_1 - 0,003 X_1.Z_2 - 0,002 X_2.Z_2$$

The Role of Organizational Commitment in Moderating the Effect of Budget Participation on Budgetary Slack

The results of the moderation regression analysis show that the standardized coefficient value of budgeting participation (β_1) is positive by 0.817 with a significance value of 0.000 and the regression coefficient value of the interaction variable X1.Z1 (β_5) is negative by -0.003 with a significance value of 0.009, so organizational commitment is a variable pure moderation which weakens the effect of budgetary participation on budgetary slack in Denpasar City OPD.

The Role of Organizational Commitment in Moderating the Effect of Information Asymmetry on Budgetary Slack

The results of the moderation regression analysis show that the positive Information Asymmetry (β_2) regression coefficient is 0.468 with a significance value of 0.000 and the regression coefficient value of the interaction variable X2.Z1 (β_7) is negative of -0.003 with a significance value of 0.030, so organizational commitment is a moderating variable pure which weakens the effect of information asymmetry on budgetary slack in OPD Denpasar City.

The Role of Tri Hita Karana Culture in Moderating the Effect of Budgetary Participation on Budgetary Slack

The results of the moderation regression analysis show that the standardized coefficient value of budgeting participation (β_1) is positive by 0.817 with a significance value of 0.000 and the regression coefficient value of the interaction variable X1.Z2 (β_6) is negative by -0.0002 with a significance value of 0.046, then the Tri Culture variable Hita Karana is a partial moderating variable that weakens the effect of budgetary participation on budgetary slack in OPD Denpasar City.

The Role of Tri Hita Karana Culture in Moderating the Effect of Information Asymmetry on Budgetary Slack

Based on the results of the analysis of the influence of Information Asymmetry on budgetary slack with Tri Hita Karana Culture as the moderating variable, the significance value of the moderating variable (β_4) for Tri Hita Karana Culture is 0.039 (significant) and the significant value of the interaction variable between Information Asymmetry and Tri Hita Karana Culture (β_8) significant by 0.010, this indicates the moderating variable is a pseudo or partial moderation type.

Conclusion

The research is expected to contribute to the influence of budgetary participation and information asymmetry on budgetary slack with organizational commitment and Tri Hita Karana culture as moderating variables. The results of the hypothesis testing in this study found that organizational commitment and Tri Hita Karana culture were statistically able to moderate the effect of budgetary participation and information asymmetry on budgetary slack in OPD Denpasar City, so that these variables could be maintained as moderating variables.

This research has implications for OPD in Denpasar City as consideration and knowledge regarding budgetary slack and the factors that influence it. OPD in Denpasar City can evaluate the Tri Hita Karana Culture and reduce Budgetary Participation and information asymmetry, because this can affect budgetary slack in OPD Denpasar City.

The survey results show that of the four variables, namely budgetary participation, information asymmetry, organizational commitment, and Tri Hita Karana culture, it appears that organizational commitment has a greater influence on minimizing budgetary slack than other variables. This indicates that the higher and stronger the attitude of organizational commitment of Denpasar City OPD employees will be able to weaken the influence of budget participation and reduce employee information asymmetry, so that the emergence of budgetary slack in Denpasar City OPD also decreases.

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