



UDC 332

THE EFFECT OF BUDGET PARTICIPATION AND BUDGET EMPHASIS ON BUDGETARY SLACK WITH ENVIRONMENTAL UNCERTAINTY AND TRI HITA KARANA CULTURE AS MODERATING VARIABLES

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ABSTRACT

The Regional Revenue and Expenditure Budget (APBD) is used as a tool for planning, controlling, and evaluating, and it functions as a control tool to assess the performance of various accountability units within it. When behaviours emerging from it are positive, the vision and mission of the organization can be achieved according to its goals. However, if individual behaviours are negative, this can lead to the practice of budgetary slack. This study aims to analyze the influence of budget participation and budget emphasis on budgetary slack, considering environmental uncertainty and Tri Hita Karana culture as moderating variables in government agencies (OPD) in Denpasar City. This research adopts a quantitative approach, using primary data from questionnaires. The study was conducted in 36 OPDs in Denpasar City, with a sample size of 128 respondents determined through purposive sampling based on predefined criteria. Data analysis was performed using structural equation modeling (SEM) with SmartPLS 4.0 software. The findings contribute theoretically and practically to minimizing the occurrence of budgetary slack in OPD in Denpasar City. The results indicate that budget participation positively influences budgetary slack, and budget emphasis also positively affects budgetary slack. Environmental uncertainty does not weaken the relationship between budget participation and budgetary slack, and the Tri Hita Karana culture similarly does not weaken this relationship. This study underscores the importance of effective budgetary practices and organizational culture in managing budgetary slack within government agencies, offering insights for both academic understanding and practical application in public financial management.

KEY WORDS

Budgetary participation, budget emphasis, budgetary slack, environmental uncertainty.

In the public sector budgeting process, especially in local government organizations, management from the top to the bottom level actively participates in budget preparation for a certain period. The involvement of each individual involved in this process has an impact on human behaviour. The resulting behaviour can be positive or negative. When the behaviour is positive, the vision and mission of the organization can be carried out by its objectives. However, if individual behaviour is negative, this can result in the practice of budgetary slack. However, agent participation in the budgeting process is expected to have positive potential weaknesses. An agent's involvement in the budgeting process may result in budget execution not aligning with the agent's actual capabilities, known as budgetary slack. As described by Schiff (1970), budgetary slack occurs when there is a discrepancy between the actual budget potential and the prepared budget. As noted by Young (1985), agents might create budgetary slack by lowering their performance targets when they have a say in setting performance standards. This slack signifies an imbalance in budgeting, often characterized by reduced projected revenue and increased budgeted expenditures. The local government of Denpasar City, with its significant revenue from various sectors, has substantial potential in budget management. However, despite its potential within Bali Province, the development budget allocation remains relatively low, as demonstrated in Table 1.

It can be seen in Table 1 that Denpasar City's regional revenue in fiscal year 2022 exceeded its initial budget. A similar pattern is also seen in the realization of regional



revenues and expenditures in fiscal years 2018, 2019, 2020, and 2021, where the realization of regional revenues consistently exceeds the predetermined revenue budget, while the realization of regional expenditures is always below the budgeted budget. Conditions like this will negatively influence public sector organizations because government performance becomes less than optimal. The difference between budget and realization is usually caused by several factors, including inflation, rupiah exchange rate, change of leaders, and changes in laws and regulations, one being budgetary slack.

Table 1 – Budget and Realization of Local Revenue

Year	Regional Revenue Budget (Million IDR)	Local Revenue Realization (Million Rp)	Change in Revenue	Regional Expenditure Budget (Million IDR)	Realization of Regional Expenditure (Million IDR)	Changes in Expenditure
2018	2.067	2.121	102,58%	2.365	2.098	88,68%
2019	2.188	2.193	100,25%	2.487	2.255	90,67%
2020	1.947	1.964	100,85%	2.180	1.884	86,42%
2021	1.900	1.996	105,06%	2.204	1.925	87,36%
2022	1.988	2.106	105,94%	2.356	2.025	85,96%

Sources: BPKAD Kota Denpasar, 2022.

These differences are suspected to be deliberate acts, namely creating a deliberately low budget to facilitate the achievement of budget targets. This is done to show that the Denpasar City Government has excellent performance and can manage the budget efficiently to gain positive recognition from the central government. This recognition is based on the statement of the Minister of Home Affairs, who awards additional transfer funds to regional governments, including provincial, regency, or city governments, based on the achievement of APBD realization. A budget gap is when subordinates deliberately report their performance lower than when proposing a budget (Young, 1985). In other words, the budget created needs to reflect the true potential that can be achieved. The practice of budget gaps occurs by setting revenue budgets lower than what can be achieved, while expenditure budgets are set higher than what can be achieved. This way, revenue targets can be achieved more efficiently while expenditure realization must still reach the set budget level. The aim is to ensure efficient and targeted use of expenditure budgets so that employee and organizational performance is seen positively.

This is due to the high level of involvement in the budgeting process that budget participation has and the use of budgets as a measure of performance that often occurs in OPD. The potential for budget gaps and participation in budgeting was chosen as one of the factors that might affect it, in line with the findings put forward by Hansen et al. (2017), which shows that participation in budgeting can lead to problems, including the possibility of budget gaps. Furthermore, the implementation of regional autonomy as mandated by Law No. 23 of 2014 on Regional Government has led to changes in the procedures for preparing the Regional Budget (APBD). This shift has increased the involvement of multiple stakeholders in the budget preparation process, including the regional head and the Regional Apparatus Organisation (OPD). Consequently, this heightened participation in budget preparation has led to it is possible that subordinates will tend to weaken the budget set to facilitate the achievement of their budget targets, with the hope that their performance will look positive. Budget emphasis is another factor that triggers the emergence of budgetary slack (Herawati, 2015). Companies often use budgets as the only management performance measure (Mulyani, 2012). Things like this cause budget implementation to be an insistence from superiors to carry out the budget properly because the budget is considered to be a performance benchmark and control tool (Anggasta & Martini, 2014). Such budget emphasis will encourage subordinates to create slack to increase compensation prospects and avoid sanctions (Triana et al., 2012).

It is essential to continue research on the effect of participation in budgeting and budget emphasis on the occurrence of budget gaps. This is due to the findings of various previous studies that consider these variables, which show that budget constraints are still relevant today. Some previous studies, such as those conducted by Astari (2018), Sari



(2019), Rohmah (2019), Dewi (2019), Panjaitan et al. (2019), Rahim (2019), Sulistyowati (2019), and Khasanah (2020) have found that involvement in budget preparation positively affects the emergence of budget constraints. In contrast, research by Kahar (2017), Chong and Strauss (2017), Koeswardhana (2019), Pundarika (2019), Putri (2018), Diviariesty (2021), and Wiyastuti (2001) indicates that participation in budget preparation negatively impacts the occurrence of budget constraints. The research results by Dewi et al. (2020) stated that budget suppression positively affects budget gaps. Similar results were also produced by Anggasta & Martini (2014) and Triana et al. (2012), where budget emphasis affects budget slack, which can also mean that the higher the budget emphasis, the higher the budget slack. Some studies also produce different conclusions. Pramudiati (2022) found that budget emphasis did not significantly affect budget slack. Similar to the research results conducted by Govindarajan (1986), budget emphasis partially does not affect budget slack.

The difference in the results of previous studies is the primary motivation for continuing this research. Dissonance in the results of previous studies can be overcome through a contingency approach, as proposed by Suartana (2010). The contingency approach refers to an open system in a company closely related to the interaction to adjust and control the environment to maintain business continuity (Suartana, 2019). This effort can be achieved by including additional variables that affect the relationship between participation in budgeting and budget emphasis with the possibility of budget constraints. Variables influencing this relationship include environmental uncertainty and Tri Hita Karana Culture. Environmental Uncertainty refers to the level of uncertainty or complexity of an organization's external environment (Duncan, 1972). Environmental uncertainty is one of the factors that often causes organizations to adjust to the conditions of the organization and its environment. Andrews (2008) defines environmental uncertainty as "the product of managers' perceptions of the combined complexity, instability, and uncertainty in the organizational environment". This is not limited to the physical environment but also includes one's ability to understand the environment. For an organization, the primary sources of uncertainty come from the environment: competitors, consumers, suppliers, regulators, and required technology (Govindarajan, 1986).

Magner (1995) identified environmental uncertainty as a moderating variable that influences subordinates' attitudes and behavior. High uncertainty is characterized by an individual's inability to accurately predict future events in their environment (Milliken, 1987). Conversely, in a stable environment with low uncertainty, individuals can better predict future circumstances, aiding in more accurate organizational planning (Duncan, 1972). Govindarajan (1986) concluded that budget participation negatively impacts budgetary slack under high environmental uncertainty. In contrast, under low uncertainty, budget participation positively correlates with budgetary slack. The unpredictability of future events makes it easier for subordinates to reduce budgets. This factor should be considered when implementing budget participation policies according to environmental conditions. The goal of participatory budget preparation is to ensure the budget is effectively utilized by leveraging the capabilities of budget users. Since the enactment of Law No. 17 of 2003 on State Finance, the government sector's budgeting system has shifted from a top-down to a bottom-up approach. This change means the budgeting process now involves active participation from all levels of government organizational units in setting performance budget targets. Subordinate participation in budget execution also contributes to budget preparation, ensuring alignment and harmony with organizational goals. Since establishing regional autonomy by Law No. 32 of 2004, regional financial management, including the Bali Provincial government, has changed financial governance, especially regarding budgeting reform. This budgeting reform has resulted in a change in the budget system from a traditional budget system to a performance-based budget model, as explained by The traditional budget system tends to be centralized, where budgeting is done centrally and without measuring performance in achieving objectives, which often results in inefficient budget planning. In contrast, implementing a performance-based budget system is expected to overcome the weaknesses of the traditional budget system and use performance as a reference, as explained by Mahsun (2007). However, remember that performance appraisals



based on the achievement or non-achievement of budget targets may encourage agents or managers to create budgetary slack to increase future career advancement opportunities. Raghunandan (2012) explains that managers' tendency to create slack in the budget is one of the negative behaviours that arise in this context. Behind the hope of participation in budgeting, some weaknesses can occur when budgeting involves agents.

Falikhatun (2008) concluded that culture influences individuals' perspectives on work, collaboration with colleagues, and future perceptions. Ariyanto (2014) explains that local culture impacts organizational culture because individuals are influenced by various social institutions—such as family, community, nation, education system, ethnicity, and religion—before joining an organization. In the context of research in Bali, the Tri Hita Karana culture is a significant local cultural factor. Tri Hita Karana acts as a moderating variable, embodying the fundamental beliefs and assumptions held by Balinese Hindus, which can shape individual behavior and actions within organizations. Tri Hita Karana is a cultural concept, philosophy, and lifestyle that forms the foundation of Balinese society, emphasizing harmony in three key areas: *parahyangan* (human relationship with God), *pawongan* (human relationships), and *palemahan* (human relationship with the environment). This concept is rooted in the Hindu holy book, the *Bhagavad Gita*. Unlike Hofstede's cultural dimensions, which focus solely on human resources to measure culture, the Tri Hita Karana philosophy integrates the importance of belief in God and the utilization of natural resources, underscoring the necessity of harmony and balance (Suardikha, 2010). The novelty of this research is the addition of Environmental Uncertainty and Tri Hita Karana Culture as Moderating Variables as an economic policy step taken by the Government of the Republic of Indonesia by assessing its application in Denpasar City, which is the heart of the movement centre of government, education, health and economy in Bali Province, especially in tourism support sectors by following up on the realization of the Denpasar City Regional Budget 2018 to 2022.

METHODS OF RESEARCH

This research focuses on the Regional Apparatus Organisation (OPD) in Denpasar City during 2018-2022. The selection of OPD in Denpasar City as the location of this research is based on the consideration that this city is an important centre for government, education, health, and economy in Bali Province. The scope of this study is limited to the effect of budgeting participation and budget emphasis on budgetary slack in the Denpasar City OPD, with environmental uncertainty and Tri Hita Karana Culture as moderating variables. Based on Denpasar Mayor Regulation number 45 of 2023, Denpasar City has 36 OPDs composed of various Departments, Agencies, Regional Companies and District Offices. Endogenous variables are behavioural intention, user satisfaction and net benefits. Exogenous variables are human factors, technology factors and organization factors. The population in this study consisted of authorized in preparing budgets in Denpasar City. This study's sampling was conducted using non-probability sampling, namely a purposive sampling approach. The criteria in this study are Structural Officials of Denpasar City consisting of Echelon II, Echelon III, and Head of Subdivision / Head of Subdivision who are still actively assigned until December 2024 and have served/been assigned to the field of budget preparation for at least one year. This research uses quantitative type data. This study's primary and secondary data sources are primary and secondary. The data collection method used in this research is field research or a survey conducted by reviewing all OPD Denpasar City, which is the object used to obtain primary data. In this study, the data was collected through a questionnaire distributed via a Google form. The survey results will be analyzed using structural equation modelling (SEM).

RESULTS AND DISCUSSION

All indicators of this study have a correlation coefficient value greater than 0.30 with a significance of less than 0.05 and a Cronbach alpha value greater than 0.60. This shows that



the statement items in this research instrument are valid and reliable, so they are suitable for use as research instruments.

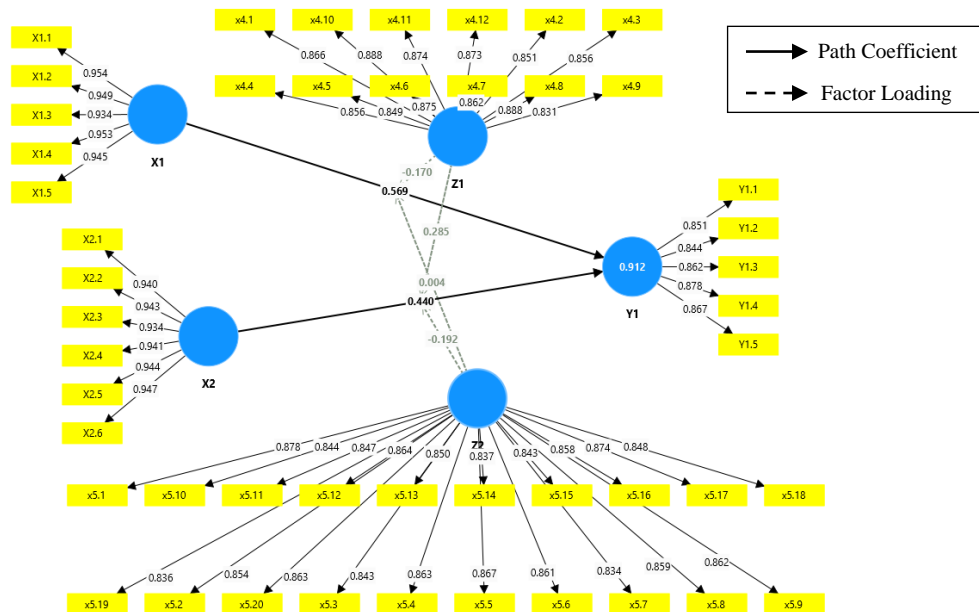


Figure 1 – Empirical Model of Research

In terms of convergent validity, it shows that all variables have AVE values that exceed 0.5. According to Fornell & Larcker's (1981) criteria for verifying discriminative validity, all correlations between constructs and latent components do not exceed the square root of the AVE. As shown in Table 2, all the diagonal values of each column have higher values than the other values, indicating that convergent validity is met. The threshold for comparable constructs was set at 0.9, while the threshold for unique constructs was 0.85. As shown in Table 3, all HTMT readings were below the specified threshold values (Henseler & Sarstedt, 2013).

Table 2 - Discriminant Validity Fornell-Larcker criterion

Variable	Fornell-Larcker criterion				
	Z1	Z2	X1	X2	Y1
Z1	0.966				
Z2	0.952	0.947			
X1	0.933	0.860	0.936		
X2	0.316	0.274	0.159	0.864	
Y1	0.357	0.310	0.196	0.854	0.971

Source: Primary data processed, 2024.

Table 3 – Discriminant Validity Heterotrait-Monotrait (HTMT)

Variable Code	Z1	Z2	X1	X2	Y
Z1					
Z2	0,992				
X1	0,306	0,288			
X2	0,322	0,304	0,993		
Y1	0,377	0,371	0,991	0,992	

Source: Primary data processed, 2024.

Table 4 - Discriminant Validity Heterotrait-Monotrait (HTMT)

Variable	R-square	R-square adjusted
Y1	0,912	0,907

Source: Primary data processed, 2024.



Table 4 shows that the variation of variable Y1 can be explained by the variation of variables X1 and X2 by 91.2 per cent. This R-square value is relatively high, although independent variables outside the model explain 8.8 per cent of the Y1 variable. To measure how good the observation value produced by the model and also the parameter estimate, it is necessary to calculate the Q-square (Q2) as follows:

$$Q^2 = 1 - (1 - R_1^2) = 0,912$$

The calculation results obtained Q2 value is 0.912, so it can be concluded that the model has good predictive relevance. Thus, it can be explained that 91.2 per cent of the variation in Budgetary Slack is influenced by Budget Participation (X1) and Budget Emphasis (X2). In comparison, other variables outside the model influence the remaining 8.8 per cent.

Table 5 – Hypothesis Test Results

Hypotheses	Relationship between Variables	Path coefficient	t-statistics	p-values	Information
H ₁	X1 => Y1	0,466	3,649	0,000	Accepted
H ₂	X2 => Y1	0,449	3,514	0,000	Accepted
H ₃	Z1.X1 => Y1	0,084	0,271	0,787	Rejected
H ₄	Z1.X2 => Y1	-0,116	0,384	0,701	Rejected
H ₅	Z2.X1 => Y1	-0,240	0,874	0,382	Rejected
H ₆	Z2.X2 => Y1	0,289	1,052	0,293	Rejected

Source: Primary data processed, 2024.

Falikhatusun (2008) concluded that culture influences individuals' perspectives on work, collaboration with colleagues, and future perceptions. Ariyanto (2014) explains that local culture impacts organizational culture because individuals are influenced by various social institutions—such as family, community, nation, education system, ethnicity, and religion—before joining an organization. In the context of research in Bali, the Tri Hita Karana culture is a significant local cultural factor. Tri Hita Karana acts as a moderating variable, embodying the fundamental beliefs and assumptions held by Balinese Hindus, which can shape individual behavior and actions within organizations. Tri Hita Karana is a cultural concept, philosophy, and lifestyle that forms the foundation of Balinese society, emphasizing harmony in three key areas: *parahyangan* (human relationship with God), *pawongan* (human relationships), and *palemahan* (human relationship with the environment). This concept is rooted in the Hindu holy book, the *Bhagavad Gita*. Unlike Hofstede's cultural dimensions, which focus solely on human resources to measure culture, the Tri Hita Karana philosophy integrates the importance of belief in God and the utilization of natural resources, underscoring the necessity of harmony and balance (Suardikha, 2010). The results of hypothesis testing show that the Tri Hita Karana culture cannot moderate the relationship between budget preparation participation users and budget gaps. This means that the Tri Hita Karana culture in organizational members who participate in budget preparation must maintain the emergence of budgetary constraints. Tri Hita Karana culture is a Balinese philosophical concept that values harmony and balance between humans, nature and God. In this context, the statement implies that applying Tri Hita Karana values does not reduce or weaken the positive effect of participation in budget preparation on the budgetary slack of OPDs in Denpasar City. High participation in budget preparation can help improve accountability, transparency, and the quality of the budget prepared. Managers or organizational units actively involved in this process are more responsible for their budgets, thus reducing the possibility of creating unnecessary budgetary slack. The results of this study are supported by previous research conducted by Putri & Ulupui (2018), which states that the Tri Hita Karana culture is unable to moderate the relationship between budget preparation participation and budget constraints because the Tri Hita Karana culture is a perception that is only used in general and cannot be measured with certainty. The same research results were also conducted by Diviariesty and Asri (2021). Due to budget constraints, Tri Hita Karana culture could not moderate budget preparation participation. The



results of the analysis show that the Tri Hita Karana Culture is not able to weaken budget emphasis on budgetary slack, implying that this culture itself does not have a direct ability to reduce or prevent budgetary slack that may arise as a result of emphasis on the budget (budget emphasis). Budget emphasis is the emphasis or pressure management gives on achieving targets or budgets that have been set. Tri Hita Karana is a Balinese philosophy emphasising the balance between man and God, man and man, and man and nature. Although Tri Hita Karana culture may provide high moral and ethical values and balance in life, it does not directly affect or reduce the tendency to create budgetary slack in the organization. Budgetary slack is more related to individual or group motivation to achieve targets or budgets in dishonest or transparent ways. Tri Hita Karana culture can influence behaviour and values in the organization, but its impact on budgetary slack practices is more indirect. Factors such as close supervision, appropriate incentives, and an organizational culture that promotes transparency and accountability are more likely to directly influence budgetary slack practices than a philosophical culture such as Tri Hita Karana.

CONCLUSION

The study concludes that budgeting participation positively correlates with budgetary slack, meaning that increased participation results in higher slack. Similarly, a higher emphasis on budget leads to more budgetary slack, as it encourages subordinates to engage in slack practices. Environmental uncertainty does not moderate the positive relationship between budgeting participation and budgetary slack, nor does it influence the relationship between budget emphasis and budgetary slack. Furthermore, the Tri Hita Karana culture does not moderate the relationship between budget preparation participation and budgetary slack, nor does it mitigate the slack arising from budget emphasis. To address these findings, it is recommended that OPDs adopt transparent and detailed budget preparation processes, incorporating Focus Group Discussions (FGDs) to minimize budget gaps. Future research should expand the scope of study to include additional variables such as gender and age, and to cover a broader area for generalizable results.

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