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The Impact of Budget Participation, Budget Emphasis, and Organization Commitment on Budgetary Slack: An Evidence of Budgetary Slack in Indonesia

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ABSTRACT: This research aims to analyze the factors that influence budgetary slack, namely budget participation, budget emphasis, and organizational commitment. This research uses quantitative methods and the sample is determined based on certain criteria. The 10 largest Regional Work Units [SKPD] were obtained from 43 SKPDs with a total of 80 respondents. Data was processed using Smart PLS version 4.0 to test validity, reliability and hypothesis testing. The research results show that budget participation and organizational commitment have a positive and significant effect on budgetary slack. Meanwhile, budgetary emphasis has a negative effect on budgetary slack. The findings of this research provide a valuable contribution to the DKI Jakarta Provincial Government in preparing the province revenue and expenditure budget for the following year, especially since Jakarta is no longer the capital of the Republic of Indonesia.

KEYWORDS: Budgetary, Commitment, Emphasis, Expenditure, Participation, Revenue, Slack

1. INTRODUCTION

An organization will not be able to achieve optimal levels of resource usage if there is still a budgetary slack. Achieving company goals is still hampered by management policies that reduce the results achieved through practices that lead to budgetary slack. Budgetary slack itself overall is not too bad or does not really disrupt company activities because even though budgetary slack occurs, the company's goals are still met, it's just that the results are less than optimal. As budget preparers and budget implementers, the budget preparation committee's actions in planning budgetary slack are very worrying for the future of the organization. How could it not be, organizations that should be able to achieve higher success are forced to be unable to achieve it just because of budgetary slack practices. The conservative budget policy is not yet fully motivated to achieve maximum results based on the approved budget because there is still the possibility of failure in achieving them. Meanwhile, measuring performance based on budget results that can be achieved does not always succeed in motivating people to achieve them. The tendency to plan for budgetary slack is deliberately done by preparing a budget with a greater success rate. With what considerations does management need to do this? Table 1 shows the development of income and expenditure from 2020-2023 in the province of DKI Jakarta Provincial Government, Indonesia.

Table 1: Budgetary Realization Report for 2020-2023

Year	Revenue/ Expenditure	Budget (Rupiah)	Realization (Rupiah	%
2020	Revenue Expenditure	57,234,618,765,469 58,579,713,267,668	55,887,004,237,727 51,716,860,929,662	97.65 88.28
2021	Revenue Expenditure	65,209,105,040,795 69,605,015,911,264	65,567,009,199,000 61,231,460,250,253	100.55 87.97
2022	Revenue Expenditure	77,796,647,728,301 76,487,403,736,118	67,290,479,172,308 64,380,358,560,086	86.50 84.17
2023	Revenue Expenditure	70,662,936,135,345 72,144,886,612,586	72,768,800,486,811 67,830,125,654,022	102.98 94.02

Source: Budgetary Realization Report, 2019-2023, Audited, https://drive.google.com/file/d/1k0o4Fh6R_4c47TkbeCS-LL-uSzw4-ixU/view?usp=sharing

By looking at table 1, it is suspected that there are activities to lead to budgetary slack because the revenue budget is almost always set to exceed the expenditure budget, especially in the 2020 and 2021 budget years. The budget year uses a calendar year or fiscal year. Budgetary slack is carried out by setting an income budget that is not too high compared to the expected income so that it is easy to achieve it. An expenditure budget is set as high as possible so that it is not easy to achieve it so that the budget goal is ultimately achieved with a surplus. The company budget, including the budget of any organization, is prepared based on a bottom- up scheme involving more subordinates than a top-down scheme. One of the main requirements for a budget to be said to be good is if it involves subordinates and superiors. Employee participation in preparing the budget will color the budget itself (Kusniawati & Lahaya, 2018). One of the reasons budgetary slack occurs is the budget committee is less ambitious in preparing the achievement of company goals (Basyir, 2016). This phenomenon occurred in the DKI Jakarta provincial income and expenditure budget in the realization of the 2020-2023 income and expenditure budget.

Budgetary slack occurs due to other reasons, including an imbalance in the ownership of information by managers and subordinates about the organization. This factor of differences in information ownership is what creates tension between the two parties. Subordinates have more information than superiors so that subordinates do not work fully for the benefit of the organization so that superiors participate less and on the contrary subordinates are free to play in the budget system. It could be that managers or subordinates work for personal interests. Therefore, the budget is prepared based on the safety of their position in the organization. A surplus budget has the potential to benefit their position in the organization. Participating in the budget from planning to reporting should require adequate facilities and how to work if the facilities provided are inadequate. The facilities themselves can be physical facilities or administrative facilities.

Moreover, there is some kind of fear or worry from budget actors regarding the inability to fulfill it. This concern arises because of the complexity of the budget tasks so that it is difficult to fulfill them, especially in an organization that uses performance as a basis for measurement. The breadth and scope of responsibility makes budget implementers anxious and pessimistic in their work. Pressure in implementing the budget can have a positive or negative effect on budgetary slack, and the pressure is shown in the final budget report.

The novelty of this research is that it has succeeded in showing that budget participation not only have a direct effect on budgetary slack but also have an indirect effect via budgetary emphasis negatively. The finding is that the influence of budget participation on budgetary slack positively and budgetary emphasis negatively. Moreover, these findings can contribute to the province of Jakarta in preparing the budget for the coming years since Jakarta is no longer as the capital of the Republic of Indonesia.

2. LITERATURE REVIEW

2.1 FINANCE MANAGEMENT FOR REGIONAL GOVERNMENT

According to Government Regulation Number 58 of 2005 concerning Regional Financial Management, this also applies to Provincial Government-DKI Jakarta (Jakarta Capital Special Region]. Based on these regulations, the territory of the Republic of Indonesia is divided into 38 autonomous provinces, and each province is led by a governor [Gubernur], each district is led by a regent (Bupati), and each city is led by a mayor (Walikota), as is the case in the DKI Jakarta. What is unique is that the central government of the Republic of Indonesia and the provincial government of DKI Jakarta work side by side in the same city.

In fact, it is not unusual for there to be conflict between the interests of the central government and provincial governments. The central government is led by the president, assisted by ministries in his cabinet and all have offices in Jakarta. Meanwhile, the Provincial Government of DKI Jakarta consists of 5 government regions and 1 administrative region, namely; Center Jakarta, West Jakarta, South Jakarta, East Jakarta, North Jakarta, and Seribu Archipelago Administrative. Based on these regulations, the Regional Revenue and Expenditure Budget Plan [RAPBD/Rencana Anggaran Pembangunan dan Belanja Daerah) is prepared by the provincial government and after going through lengthy discussions, the RAPBD is ratified as the APBN (Regional Revenue and Expenditure Budget) by the DPRD [Regional People's Representative Council]. Still referring to these regulations, the implementing element of the APBD which has been approved by the government together with the DPRD to implement the budget is the Satuan Kerja Perangkat Daerah (SKPD / Regional Work Unit). SKPD is the executor of executive functions who must coordinate so that government administrators run well in the scope of work they lead (Law no. 32 of 2004 concerning Regional Government). Governors and deputies, regents and deputies, and mayors and deputies are not included in this SKPD unit. Meanwhile, include as the SKPD are Regional Secretariat, Expert Staff, DPRD Secretariat, Services, Agencies, Regional Inspectorates, other regional institutions that report directly to the Regional Head, or other units of the same level.

The APBD is one of the regional government products that has high accounting value because the preparation process involves the regional government including all SKPDs as budget executors together with the DPRD. This step is in accordance with agency theory that principals and agents have their respective roles in government governance. The regional government has carried out the process of preparing the budget to ratifying the budget in a bottom-up management work scheme because it has involved as many as 43 SKPDs in the DKI Jakarta provincial government. In implementing Governance, the Regional Financial Management Officer (PPKD) notifies all Heads of Regional Work Units (SKPD) to prepare and submit a draft SKPD Budget Implementation Document (DPA-SKPD) no later than 3 working days after the APBD is determined. The DPA-SKPD draft contains details of the targets to be achieved, functions, programs, activities, budget provided to achieve these targets, and plans for withdrawing funds for each work unit as well as estimated income. Then the Head of SKPD submits the DPA-SKPD draft that he has prepared to PPKD. The regional government budget team together with the head of the SKPD concerned verifies the DPA-SKPD draft. The DPA-SKPD that has been ratified is submitted to the Head of the SKPD concerned, the Head of the regional supervision work unit, and the BPK no later than 7 working days from the date of ratification. APBD implementation consists of implementing revenue, expenditure and financing budgets. Then after one semester, the regional government prepares a report on the realization of the first semester of the APBD and a prognosis for the next 6 months. The report is submitted to the DPRD no later than the end of July of the relevant fiscal year, for joint discussion between the DPRD and the regional government. Adjusting the APBD to developments and/or changes in circumstances is discussed with the DPRD and the regional government in the context of preparing forecasts for changes to the APBD for the relevant fiscal year.

2.2 AGENCY THEORY

Agency theory describes organizations as a nexus of contracts mean that any relationship that exists within an organization is definitely based on an agreed contract. The relationship between individuals in a contract includes a form of agreement between two parties and is not always in written form but may also be unwritten. The party who transfers authority and responsibility to another party to manage the organization is called the principal, while the party who receives the authority and responsibility is called the agent (Muhaidin, 2021). This agency theory first appeared in the 1970s by (Jensen & Meckling, 2012). Agency theory discusses the roles of principal and agent. The principal as the owner of the company hands over the authority to manage the company to the agent and the agent carries out duties as recognized management to manage the organization. The principal always monitors management in carrying out organizational activities, although not directly. Meanwhile, agents who carry out company activities based on the authority they receive from the principal will carry out their work as professionally as possible. As time goes by, the information they have about the company continues to develop unequally between principals and agents. The problem of inefficiency and asymmetric information that occurs in the principal and agent relationship is caused by three assumptions, namely 1. Humans have a tendency to prioritize themselves rather than the interests of the organization. 2. Humans have limited rationality, and 3. Humans avoid risks (Payne & Petrenko, 2019). This assumption shows that humans are opportunistic so that every opportunity they have must be truly utilized for their own interests. The opportunity to do something doesn't always come twice. Kanan & Mula, 2015 continued that when it is related to government organization budgets, agents as subordinates tend to make income budgets that are lower than the actual income budget predictions, while the cost budgets are higher than the actual cost budget predictions so that they are easy to achieve and get appreciation from the principal.

Agents do not want their performance to look bad if they cannot achieve the budget set by the principal, and one-way agents can do this is to practice budgetary slack (Pramesti & Sujana, 2020). Budgetary slack is carried out to maintain the agent's image so that its performance is always satisfactory to the principal.

2.3 BUDGETARY SLACK

Budgetary slack is defined as an agent's action in preparing a budget by engineering predictions of revenues and costs that are different from actual predictions of revenues and costs. The revenue budget is made lower and the cost budget is made higher. The revenue budget is made with low predictions, while the cost budget is made with high predictions so that the budget goal obtained can be smaller than the actual profit prediction (Suartana, 2010). The same opinion was expressed by Anthony R.N & Govindarajan V, 2007 at budgetary slack helps subordinates to achieve budget goals easily. In the earliest discussion related to the characteristics of budgetary slack from the opinion of Dunk, 1993 and Karsam, 2015, namely, ***First*****,** Budgetary slack becomes a standard or barometer in the budget so that it does not encourage increased productivity, ***Second***, budgetary slack makes the budget can be achieved easily, ***Third***, there are no limitations that must be considered, especially cost limitations. *Fourt*h, the budget does not require anything special, ***Fifth,*** the budget does not encourage efficiency, and ***Sixth*** the general targets set in the budget can be achieved without challenges. Then, another opinion from Hormati et al., 2017 is that budgetary slack is seen as a problem of people's behavior when preparing a budget which has a tendency to create budget dysfunction. This dysfunction problem includes psychological problems such as stress, disruption, resistance, internal conflict and other behaviors, this problem also contributes to causing budgetary slack.

The practice of budgetary slack aims to ensure that the budget can be achieved easily, although not optimally. This action is a cowardly and irresponsible action and only plays in the comfort zone. Budgetary slack was an action taken by subordinates to reduce the production capacity used when given the opportunity to participate in implementing budget preparation. Budgetary slack makes the organization work not optimally because some organizational resources are not utilized optimally.

2.4 BUDGETARY PARTICIPATION

Budget participation is defined as a process that describes the involvement of individuals in budget preparation and has an influence on budget targets and the need for appreciation for achieving budget targets (Pratiwi et al., 2023). The budget preparation process is said to be efficient and effective, resulting in more accurate results. Participation also results in greater opportunities for subordinates to create budgetary slack practices in budget preparation and they have lost the motivation needed to do work with maximum work ability. According to (Garrison, R.H.,et.al, 2015), budget participation is a manifestation of the manager's participation in efforts to achieve budget goals, so that the higher the manager's participation in preparing the budget, the lower the possibility of budgetary slack. Then, participation in budget preparation certainly has more advantages than budget preparation determined only by top management. Involvement in preparing the budget makes subordinates have strong motivation to realize the budget they have made and have pride if the budget they have made is achieved, especially when there is no practice of budgetary slack at the time of preparation. Budget estimates made by front-line management are often more accurate than budget estimates made by top management who lack in-depth knowledge (Garrison, R.H.,et.al, 2015). Budget preparation requires participation from all members of management, both lower-level management and upper-level management are involved in the budget preparation process (Setyawati et al., 2022). and it was revealed that the higher the participation of subordinates in preparing the budget, the lower the practice of budgetary slack

2.5 ORGANIZATION COMMITMENT

Organizational commitment is defined as a spirit that must be needed psychologically to run an organization to obtain the desired results. Organizational commitment is defined as a tool that is psychologically necessary in an effort to run an organization to obtain desired results. Organizational commitment can develop because individuals have an emotional connection to the organization and a strong determination within themselves to do something valuable to contribute to supporting the achievement of organizational interests rather than personal interests (Latuheru, 2005). In the context of regional government, subordinates who are committed to their organization will certainly utilize the information they have to make budgets more precisely. High organizational commitment has implications for avoiding budgetary slack practices. Subordinates who are committed to the organization certainly try to show maximum commitment when working to realize expectations so that they do not disappoint. However, in another discussion it was stated that organizational commitment shows the level of a subordinate or employee to work to build the organization and even really wants to maintain their membership in the organization (Ikhsan Arfan, 2009).

Loyal employees are always committed to realizing the maximum possible budget and ensuring that budgetary slack does not occur. Moreover, the research revealed that organizational commitment shows whether a subordinate or employee likes or dislikes their organization which is shown in employee behavior. Research conducted by (Christina & Akbar, 2019) states that organizational commitment has a positive influence on budgetary slack. In other words, the higher the level of organizational commitment of subordinates or employees can increase budgetary slack practices.

2.6 BUDGETARY EMPHASIS

Budgetary emphasis is the manager's pressure on employees to implement the budget and measure performance based on the results of achieving the budget. Rewards are given if the target is exceeded and sanctions are given if the target is not achieved (Basyir, A, A, 2016). Budget pressure can give rise to budgetary slack with arguments for increasing compensation which is calculated based on budget performance. Measuring performance based on budgets makes employees try to obtain favorable variances by creating budgetary slack. If subordinates believe that the awards or rewards given depend on achieving targets in the budget, then the subordinates will try to build budgetary slack (Nurhayati et al., 2022). Budget emphasis triggers subordinates to psychologically change from autonomous behavior to agentic behavior (Armando, 2019). Subordinates will actually create a budget that is easy to achieve to avoid stress. Employees under pressure tend to have behavior that violates the rules that apply within the organization. The higher the emphasis, the more likely it is that budgetary slack will occur (Apriwandi & Pratiwi, 2019). Meanwhile, research conducted by (Bunga et al., 2019) revealed that high budget emphasis also influences high budgetary slack. The results of this research are in line with research by (Nurhayati et al., 2022), namely that budget emphasis has a positive effect on budgetary slack. Managers who are under pressure try to find ways to protect themselves from the risk of not achieving budget targets and the right practice that can be taken is to carry out budgetary slack with consideration of increasing the level of certainty in achieving budget goals. Managers try to obtain additional budget which can be considered as a significant factor in the stages of the budget preparation process. Managers should communicate with upper-level managers to understand the proposed budget before deciding how to allocate company resources. Managers who face budget emphasis see whether it is necessary to carry out budgetary slack and other strategic efforts related to the budget which end in negotiations on the budget. (Dunk, 1993).

2.7 HYPOTHESIS DESIGN

The contribution of subordinates in participating to help the smooth running of company activities is very important, especially in companies that adhere to a bottom-up management system. Company activities, whatever at any time, must be based on a budget that has been approved by management. Moreover, the approved company budget has gone through intense discussion by the budget committee team. The company budget shows the real commitment that must be achieved by company management within a certain time period. Therefore, subordinates can take advantage of the opportunity to participate in budget preparation (Kusniawati & Lahaya, 2018). In a broader discussion, participatory budgeting communicates, supports creativity and increases the responsibilities and challenges of lower and middle managers at higher work levels. The involvement of middle and lower-level managers in budget preparation results in more realistic decisions resulting in greater suitability for company goals (Hansen, D.R & Mowen , M, 2013).The budget objectives are good and applicable because the budget has been prepared, discussed and approved by acclamation involving various levels of managers and subordinates, but sometimes there are still several problems that can become obstacles in achieving the objectives. A budget is prepared with the assumption that the company will definitely be able to achieve it so that it can be said that a budget has been fulfilled successfully if it succeeds in achieving it.

The problem refers to achieving budget goals that can be achieved even though the company has not maximized its overall potential. According to Suartana, 2010 that such budget preparation cannot reflect the company's actual capabilities. Arista & Syofyan, 2019 added that the manager's motivation to carry out budgetary slack by reducing predicted results so that budget goals can be more easily achieved is an act of dishonesty and irresponsibility. In fact, the potential for budget preparers to design a safe budget and without budgetary slack is also caused by other reasons, including asymmetric information, organizational commitment, and procedural fairness. Individual commitment creates a good budget plan that is conducive and free from budgetary slack tendencies.

The next discussion in this research is that procedural fairness also moderates the relationship between budget participation and budgetary slack. Budget participation in influencing budgetary slack is moderated by rules or fairness procedures. Then, explained by Wentzel, 2004 that budget preparation procedures, namely: 1. Consistency 2. Timeliness 3. Independence in preparing draft budget, 4 Compliance with ethical and moral procedures 5. Accuracy of information 6. Attention of top-level manager 7. Procedure budget evaluation, 8 Feedback budget 9. Procedure promotion and 10. Giving bonuses.

If you have already participated in preparing the budget by implementing the applicable procedures, do you still have time to think about making a budgetary slack practice plan? Task complexity contained in the budget creates feelings of discomfort at work, especially less support from top level managers. When working in an uncomfortable situation, subordinates become stressed. Task complexity combined with budget emphasis makes subordinates work hard and do not meet health requirements. How can there be no budgetary slack? Meanwhile, budget emphasis is defined as pressure from superiors on subordinates to achieve approved budget goals (Karsam, 2015). According to Bunga et al., 2019 stated that the activities carried out by subordinates based on work guidelines when implementing the budget are certainly very draining of energy and thought, thereby reducing the focus and concentration of subordinates on their work.

2.8 RESEARCH MODEL AND HYPOTHESIS

Based on the explanation above, the following hypothesis can be concluded for this research as shown in **Figure 1**. The exogenous variable Budget Participation [BP] influences the endogenous variable Budgetary Slack [BS] and Budgetary Emphasis [BE] influences Budgetary Slack and Budgetary Participation respectively.

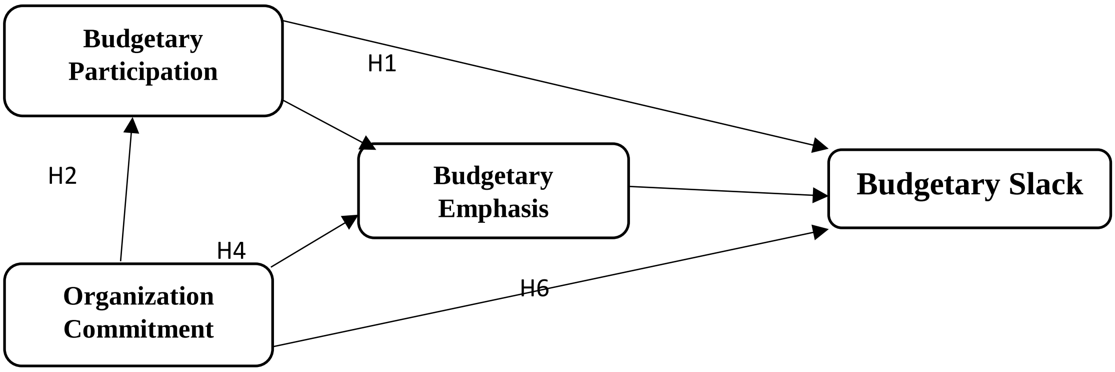

Figure 1: Research Model

In the following clearer description, all hypotheses are presented again in detail, namely:
H1: Effect of Budgetary Participation on Budgetary Slack
H2: Effect of Organization Commitment on Budgetary Participation
H3: Effect of Budgetary Participation on Budgetary Emphasis
H4: Effect of Organization Commitment on Budgetary Emphasis
H5: Effect of Budgetary Emphasis on Budgetary Slack
H6: Effect of Organization Commitment on Budgetary Slack

3. RESEARCH METHODOLOGY

3.1 METHODS AND DATA ANALYSIS

This study can be classified as quantitative research, because the aim of quantitative research is to test the proposed hypothesis. After all the data was collected using a questionnaire, a tabulation was made and the results of the questionnaire answer data from respondents were processed using Smart PLS version 4.00. This research is also included as descriptive research with a sample of at least 10% of the total population (Gay & Diehl, 1992). This sample was chosen because of the similarity in the characteristics of the data in the population. Based on the method of sample, the sample selected was 5 SKPDs [Regional Work Unit/RWU] or 10% x 43 SKPDs = 4.3 rounded up to 5 SKPDs. To obtain more accurate data, the sample selected was 10 SKPDs. The respondents selected were 3 managers and 5 employees who worked in 10 SKPDs based on the selected sample. The SKPDs names were chosen based on the top 10 SKPDs that prepare revenue and expenditure budgets in rupiah. Thus, there are already 10 SKPDs with 80 respondents. Based on the sample determination above, the 10 SKPDs selected include: 1. Education Service [Dinas Pendidikan] 2. Health Service [Dinas Kesehatan] 3. Transportation Service [Dinas Perhubungan] 4. Water Resources Service [Dinas Sumber Daya Air] 5. Jasa Marga Services [Dinas Jasa Maga] 6. Environment Service [Dinas Lingkungan Hidup]7. City Parks and Forest Service [Dinas Kehutanan dan Taman Kota] 8. Revenue Agency Regional 9. Regional Secretariat General and Administrative Bureau [Biro Umum dan Administrasi Sekretariat Daerah] and 10. Regional Financial Management Agency [Badan Pengelola Keuangan Daerah]. These 10 SKPDs are the top ten in total expenditure for the 2023 fiscal year with a minimum expenditure budget of IDR. 1,000,000,000,000.00. The distribution of questionnaires to 80 respondents was carried out online due to the extraordinary level of traffic in Jakarta so that within a month from March to May 2024 the distribution of questionnaires to 10 SKPDs was completed.

A questionnaire is a tool used to measure respondents' perceptions of research variables which include budgetary participation, budgetary slack, and budgetary emphasis. Data processing is carried out with Smart PLS because Smart PLS is able to test and confirm a theory. Moreover, Smart PLS is also able to maximize differences in interpretation of endogenous variables. Rahmawati, et.al, 2024 continued that there are two stages in the analysis using Smart PLS, namely 1. Outer model to test validity and reliability which includes convergent validity test, discriminant validity test and construct validity. 2. Inner model to confirm the goodness of fit for the model which includes coefficient of determination test, predictive relevance and hypothesis test.

3.2 RESEARCH VARIABLES

In this research, three types of variables were used, namely exogenous variables for budgetary participation, organizational commitment and budgetary emphasis and endogenous variables for budgetary slack. The exogenous variable as a predictor variable influences the endogenous variable, and endogenous variable are the result of the influence of exogenous variables on endogenous variable. In table 2, a list of indicators from this research is presented using topic questions as shown below.

Table 2: List of Indicators

Variables	Indicators	Questions Topic	Source
Budgetary Slack [BS] Endogenous	Tendency to create Budgetary Slack	The influence of budgets on productivity motivation Work implementation Budget supervision Budget responsibility Target achievement Budget Realization	(Dunk, 1993) (Kartika, 2010)
Budgetary Participatory [BP] Exogenous	Manager Participation	Participation in Budgeting Opportunity to propose a budget The effect of proposal on the final approved budget Participation in the revise budget Direction of top-level corporate managers	(Milani, 1975) (Kenis, 1979) (Brownell, P and Mcinnes, 1986), (Wentzell, 2002),
	Effect of Participation	6. Increase the achievement	
Organization Commitment [OC] Exogenous	Affective Commitment	Pride in the company in other people. Similarity of personal values with organizational values. Pride as part of the company Willingness to work hard for the success of the organization. Willingness to accept any task to create loyalty to the company	(Allen and Meyer, 1997), (Curtis, S & Wright, 2001)
	Normative Commitment	Prefer this company over other companies. Recognition of the company as the best place to work. for the company's interests	
	Continuance Commitment	The company as an inspiration for achieving performance.	
Budget Emphasis [BE] Exogenous	Necessity to achieve budget	Performance based on budget Compulsion Job tension Employee performance	(Savitri & Sawitri, 2014) (Anggasta & Murtini, 2014)

Source: Author, 2024

4 RESEARCH RESULTS

4.1 IDENTIFICATION OF RESPONDENTS

Based on the results of calculations from respondents' answers in answering research questions, respondents can be categorized based on sex, age and length of work as follow:

Table 3: Identification of Respondents

Characteristic	Category	Amount	Percentages
Sex	Male	44	55%
	Female	36	45%

Age	< 30 years	8	10%
	31-45 years	46	57.5%
	>45 years	26	32.5%
Education	High School [SMA]	7	8.75%
	Diploma 3	13	16.25%
	Undergraduate [S1]	43	53.75%
	Graduate [S2]	15	18.75%
	Doctor [S3]	2	2.5%
Length of Work	<5 years	16	20%
	6-15 years	34	42.5%
	16-25 years	23	28.75%
	>26 years	7	8.75%

Source: Data processed by Author, 2024

The period for filling out questionnaires, calculating answers, tabulating and processing data using the smart PLS application is from around March to May 2024.

4.2 EVALUATION OF MEASUREMENT MODEL [OUTER MODEL]

The results of data processing to obtain outer loading are presented in Figure 2 as follows:

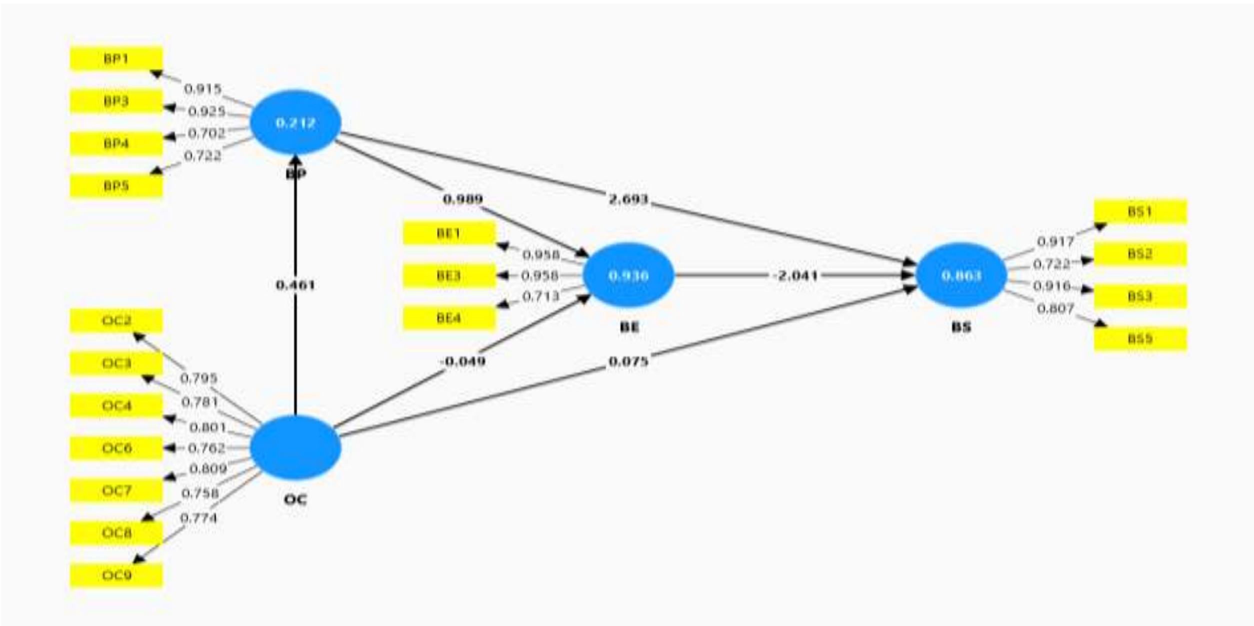

Figure 2: Outer Loading

Source: Smart PLS version 4.0, 2024, https://drive.google.com/file/d/1r1ZH3WlLic5U5FvQMBbUJhffUJzB_KN6/view?usp=sharing

The question items asked to respondents have been declared valid based on the convergent validity test with all scores above 0.700 (Hamid & Anwar, 2019; Murniati et.al, 2013 and Haryono, 2016). Table 4 can also be interpreted as:

Table 4: Cross Loading

	BE	BP	BS	OC
BE1	0.958			
BE3	0.958			
BE4	0.713			
BP1		0.915		
BP3		0.925		
BP4		0.702		

BP5		0.722		
BS1			0.917	
BS2			0.722	
BS3			0.916	
BS5			0.807	
OC2				0.795
OC3				0.781
OC4				0.801
OC6				0.762
OC7				0.809
OC8				0.758
OC9				0.774

Source: Smart PLS version 4.0, 2024

1. BE1 and BE3 have the largest loading factors, namely 0.958 > 0.700, meaning that this item is valid for measuring the budgetary emphasis variable. Any changes to the emphasis variable will be reflected in variations in BE1 and BE3 of (0.958 x 0.958 = 91.8%).
2. BP3 has the largest loading factor, namely 0.925 > 0.700, meaning that this item is valid for measuring the budgetary participation variable. Any changes to the budgetary participation variable will be reflected in the BP3 variation of (0.925 x 0.925 = 85.6%).
3. BS1 has the largest loading factor, namely 0.917 > 0.700, meaning that this item is valid for measuring the budgetary slack variable. Any changes to the budgetary slack variable will be reflected in the BS1 variation of (0.917 x 0.917 = 84%).
4. OC7 has the largest loading factor, namely 0.809 > 0.700, meaning that this item is valid for measuring the organizational commitment variable. Any changes to the organizational commitment variable will be reflected in the OC7 variation of (0.809 x 0.809= 65.4%).

Meanwhile, the results of the Average Variance Extracted (EVA) also show good results in the sense that everything is above 0.500 (Hamid R.S & Anwar S.M, 2019) ; (Murniati M.P et.al., 2013)). as presented in Table 5 below:

Table 5: Average Variance Extracted (EVA)

	EVA
Budgetary Emphasis [BE]	0.781
Budgetary Participation [BP]	0.677
Budget Slack [BS]	0.713
Organization Commitment [OC]	0.613

Source: Smart PLS version 4.0, 2024

The next validity test is the discriminant validity test using the Farnell Lacker Criterion test as the results can be seen in Table 6 below.

Table 6: Farnell Lacker Criterion

	BE	**BP**	**BS**	**OC**
Budgetary Emphasis [BE]	0.884			
Budgetary Participation [BP]	0.966	0.823		
Budgetary Slack [BS]	0.591	0.755	0.845	
Organization Commitment [OC]	0.406	0.461	0.686	0.783

Source: Smart PLS version 4.0, 2024

Based on Table 6, all AVE root values > correlation between constructs and other constructs (Murniati et.al, 2013). The results of other validity tests, such as the Heterotrait-monotrait ratio (HTMT) as presented in Table 7 are all lower than 0.85(Budhiasa, 2016). The HTMT value for each pair of variables is less than 0.90 or even less than 0.85, it can be said that discriminant validity is met.

Table 7: HTMT

	BE	BP	BS
Budgetary Emphasis [BE]			
Budgetary Participation [BP]	1.146		
Budgetary Slack [BS]	0.690	0.880	
Organization Commitment [OC]	0.463	0.520	0.546

Source: Smart PLS version 4.0, 2024

The reliability test shows that the questions asked in the questionnaire have met the requirements needed to be declared reliable because the scores for all variables have exceeded 0.700. Validity measurement with Cronbach's Alpha is greater than 0.700 (Murniati et.al, 2013), and the reliability limit for Composite Reliability [rho c] is > 0.700 (Hamid & Anwar, 2019), as shown in Table 8 below.

Table 8: Reliability Test

	Cronbach's Alpha	Composite Reliability[rho_c]
Budgetary Emphasis [BE]	0.850	0.913
Budgetary Participation [BP]	0.834	0.892
Budgetary Slack [BS]	0.865	0.908
Organization Commitment [OC]	0.895	0.917

Source: Smart PLS version 4.0, 2024

4.2. EVALUATION OF STRUCTURAL MODEL [INNER MODEL]

Evaluation of the inner model by looking at the Adjusted R Square where the endogenous variable is influenced by 3 exogenous variables, the Adjusted R square chosen is 0.857. The adjusted R-square value for budgetary slack is 0.857, this means that budgetary emphasis, budgetary participation and organizational commitment are able to explain the Budgetary Slack variable is 85.7%. Thus, it can be concluded that the model is considered strong (Hamid & Anwar, 2019) Moreover, categories according to Savitri et.al. 2021 and Hamid & Anwar, 2019 that for the strong category it is 0.67, 0.33 [moderate] and 0.19 [weak].

Table 9: R Square

	R Square	R Square Adjusted
Budgetary Emphasis [BE]	0.936	0.934
Budgetary Participation [BP]	0.212	0.202
Budgetary Slack {BS}	0.863	0.857

Source: Smart PLS version 4.0, 2024

Evaluation of the effect size to determine the direct influence and indirect influence between exogenous variables and endogenous variables. It is said to be strong if it has a score of 0.35, 0.15 (moderate) and 0.02 (weak). The results of the F Square test are presented in Table 10 below.

Table 10: F Square

	BE	BP	BS	OC
Budgetary Emphasis [BE]			1.956	
Budgetary Participation [BP]	11.94		3.211	
Budgetary Slack [BS]				
Organization Commitment [OC]	0.030	0.269	0.031	

Source: Smart PLS version 4.0, 2024

The next test is a hypothesis test to obtain results from the hypothesis answers that have been submitted and the following are sources of information for hypothesis testing purposes in Figure 3 below.

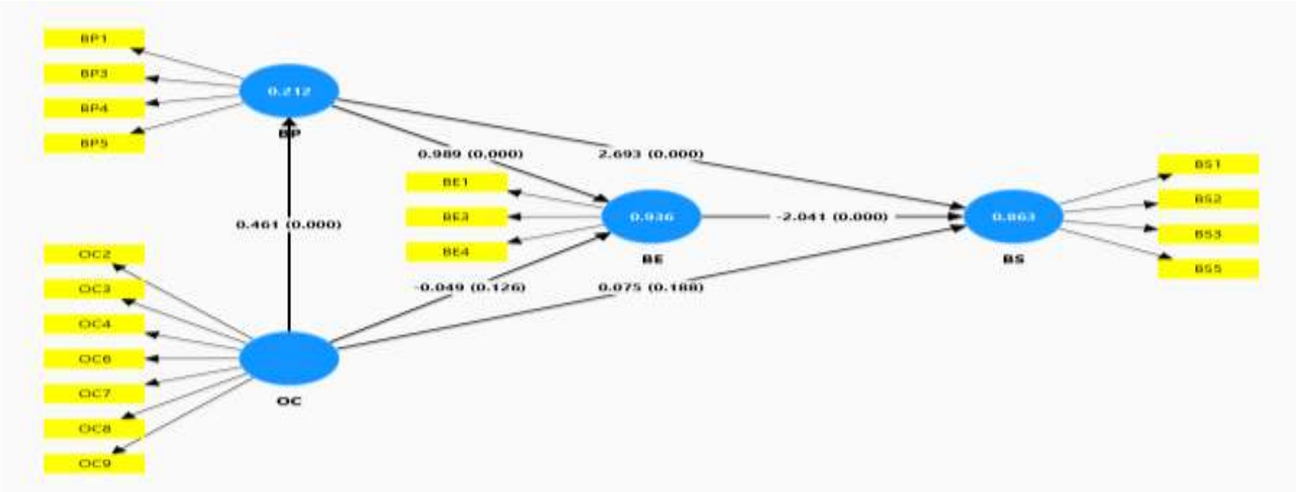

Figure 3: Research Model Graphic

Source: Smart PLS version 4.0, 2024

Table 11: Hypothesis Test

Path	Path Coefficient	T statistics	P value
Budgetary Emphasis ➔ Budgetary Slack	-2.041	8.038	0.000
Budgetary Participation ➔ Budgetary Emphasis	0.989	65.572	0.000
Budgetary Participation ➔ Budgetary Slack	2.693	11.757	0.000
Organization Commitment ➔ Budgetary Emphasis	-0.049	1.531	0.126
Organization Commitment ➔ Budgetary Participation	0.461	6.166	0.000
Organization Commitment ➔ Budgetary Slack	0.075	1.318	0.188

Source: Smart PLS version 4.0, 2024

1. Budgetary Participation [BP] obtained a t-statistical value of 11,757 > 1,960 or p value 0.000 < 0.050, then H0 is rejected, H1 is accepted, namely Budgetary Participation [BP] has an effect on Budgetary Slack [BS].
2. Organization Commitment [OC] obtained a t-statistic value of 6.166 > 1.960 or p value 0.000 < 0.050, then H0 is rejected, H2 is accepted, namely Organization Commitment [OC] has an effect on Budgetary Participation [BP].
3. Budgetary Participation [BP] obtained a t-statistical value of 65.572 > 1.960 or p value 0.000 < 0.050, so H0 is rejected, H3 is accepted, namely Budgetary Participation [BP] has an effect on Budgetary Emphasis [BE].
4. Organization Commitment [OC] obtained a t-statistic value of 1.531 < 1.960 or p value 0.126 > 0.050, so H0 is accepted, H4 is rejected, namely Organization Commitment [OC] has no effect on Budgetary Emphasis [BE].
5. Budgetary Emphasis [BE] obtained a t-statistical value of 8.038 > 1.960 or p value 0.000 < 0.050, then H0 is rejected, H5 is accepted, namely Budgetary Emphasis [BE] has an effect on Budgetary Slack [BS].
6. Organization Commitment [OC] obtained a t-statistic value of 1.318 < 1.960 or p value 0.188 > 0.050, so H0 is accepted, H6 is rejected, namely Organization Commitment [OC] has no effect on Budgetary Slack [BS].

5. DISCUSSION

Based on the research results, budgetary participation has a significant effect on budgetary emphasis of 0.989 and budgetary participation has a significant effect on budgetary slack of -2.041. This shows that when preparing the budget there was pressure on each SKPD to be able to make it happen, not only in the income budget, costs budget and even the financing budget. As long as the measurement of the performance index for SKPD officials and staff is determined based on the achievement of work results, there will also be pressure on SKPD management to make it happen. Moreover, pressure can affect the confidence and ability of each SKPD to achieve budgeted targets. Alternative steps taken to work around the budget target can be achieved more easily and more surely, the safest and risk-free way is to practice budgetary slack. Meanwhile, in line with research by (Ningsih & Indira, 2020) budget preparation activities involving the management team of Gresik regional government prove that there is also a positive influence of budgetary participation on budgetary slack. Still according to (Ningsih & Indira, 2020) apart from that there are other findings, namely that budgetary emphasis does not have a significant effect on budgetary slack. Things like this happen because budgetary slack is carried out regardless of whether there is pressure in achieving the desired budget realization. The budget realization of the DKI Jakarta provincial government, especially in the last 10 years, has never experienced a deficit because the opportunity to achieve good achievements in Jakarta is wide open, especially since the location and position of the DKI Jakarta regional government is integrated with the central government. The aggregation of the Indonesian economy which is the result of the work of the central government is integrated with the aggregation of the Jakarta economy in the regional government of DKI Jakarta. This contact provides financial and non-financial benefits for both, especially benefits in economic growth in Jakarta. Large projects that be implemented by the central government require a lot of labor and local governments can supply it. Business and trade activities in this area really support economic progress in Jakarta and its surroundings. The city of Jakarta and its surroundings have now become a cosmopolitan city with the name JABODETABEK [Jakarta, Bogor, Depok, Tangerang and Bekasi] and with the addition of being the capital of the Republic of Indonesia, the city of Jakarta deserves to be a city that can be relied on to realize any budget. By creating an income budget that is lower than the desired income and simultaneously designing an expenditure budget that is higher than the desired expenditure, a policy like this can be said to be an act of budgetary slack. When preparing a budget in the form of budgetary participation, the results of which are measured based on realization, each SKPD automatically feels pressured so they try to regulate budget achievement so that there is no deficit. This kind of practice has been widely carried out in several provinces according to several other research results. Opinions that are in line with the results of this research are from (Ningsih., S & Indira, D.S, 2020: Ketut Jayawarsa et al., 2020: Christina V., Akbar, S, 2019) who reveal that budgetary participation has a significant effect on positive towards budgetary slack. The preparation of the APBD is designed based on habits and experience so that sometimes we are too careful in determining the size of activities and activity funds, both income budgets, expenditure budgets and financing budgets. From the results of this research, it is proven that budgetary slack does not occur not because of pressure on budget achievement itself but because the influence of budgetary emphasis is best compared to activities that lead to budgetary slack behavior. Meanwhile, research that is not in line with the positive results achieved above is research Hormati, A et.al. 2017: Zhang et al., 2017 which reveals that budget participation has a negative effect on the budget gap. However, this negative influence is obtained from the results of moderating organizational commitment (Setiawan, B.M & Ghozali, 2016). Another finding from this research that organizational commitment has no effect on budgetary slack. There is no connection between organizational commitment, either from elements of the DKI Jakarta regional government or from the SKPD team, towards budgetary slack policy practices. Based on the results of this research, budgetary slack is caused by the negative influence of budgetary emphasis and positive budgetary participation. The accumulated pressure and participation spur the budget preparation management team to implement budgetary slack in order to achieve convincing performance because the potential for achieving budget targets has a very large possibility that can only be realized if budgetary slack is practiced. Budget emphasis from superiors on subordinates has a negative effect on budgetary slack, meaning that the higher the budget emphasis, the lower the budgetary slack. In other words, budgetary slack provides a pleasant ending for all parties and ends with a happy ending. Meanwhile, the results of other research related to organizational commitment, namely from Islami & Nahartyo, 2019, revealed that middle level managers with high affective organizational commitment create a small budget gap compared to middle level managers with low affective organizational commitment. However, leadership style has not been empirically proven to moderate the influence of budgetary participation on budgetary slack. The latest discussion is related to Jakarta which is no longer the capital of the Republic of Indonesia since the issuance of the 2024 DKJ [Daerah Khusus Jakarta] Law on March 24 2024 which replaced Law no. 29 of 2017 concerning the Provincial Government of DKI Jakarta.

The move of the country's capital from Jakarta to IKN [Ibu Kota Nusantara] certainly has a real negative impact on the province of DKI Jakarta regarding achieving budget realization. The economic size of the capital city of Jakarta that has been owned by the regional government of DKI Jakarta so far will no longer be available from March 2024 onwards. The 2023 budget realization reported in 2024 is the last budget realization for Jakarta as the Capital. Meanwhile, the realization of the 2024 budget is a challenge that must be faced by the DKJ government which has lost its specificity in achieving the expected budget targets. However, from recent reports from the Chairman of the DPR Legislative Body, According to Supratman Andi Agtas, 2024 he stated that there are still 15 specialties of province of DKJ, namely 1. Special authority for public works and spatial planning 2. Special authority for public housing and residential areas 3. Special authority for capital investment; 4. Special authority for transportation; 5. Special environmental authority; 6. Special industrial authority; 7. Special authority for tourism and creative economy; 8. Special trading authority; 9. Special authority for education; 10.Special health authority; 11. Special cultural authority; 12. Special authority for population control and family planning; 13. Special authority for population administration and civil registration; 14. Special authority for maritime affairs and fisheries; 15. Special employment authority. The opinion of Erik Purnama Putra, 2024 With Jakarta still being specific to the city, it is likely that the practice of budgetary slack will continue for the future even though Jakarta is no longer the capital of the unitary state of the Republic of Indonesia.

5. CONCLUSION

Based on the research results, it is revealed that budgetary participation has a positive effect on budgetary slack and meanwhile budgetary emphasis has a negative effect on budgetary slack so it can be concluded that:

a. Empirically, it has been proven that budgetary participation has a positive effect on budgetary slack because the most crucial opportunity to design budgetary slack is when you are on the budget preparation committee for budgetary participation activities.

b. Organizational commitment does not have a significant effect on budgetary slack. The budget preparation management team, not only a team from the central government but also from the DKI Jakarta provincial government team.

c. Organizational commitment has a significant influence only on budgetary participation, while organizational commitment has an insignificant influence on budgetary slack and budgetary emphasis.

d. For the DKI Jakarta provincial government which carries out budgetary practices in an effort to obtain certainty about achieving a more concrete budget, this freedom will no longer exist from 2024 since the country's capital moved to IKN East Kalimantan.

e. The closeness facility between the implementation of activities of the central government and the DKI Jakarta provincial government starting in 2024 has stopped because development projects that support the economy have reached the final stage of completion and all businesses have seen sluggishness.

Recommendations that can be given regarding further research on this research topic are:

a. The exogenous variable that can be added to influence budgetary slack is the task complexity variable with the explanation that the task complexity variable is thought to react to budgetary slack after the central government moves to IKN.

b. Another exogenous variable that tries to influence budgetary slack is the asymmetric information variable, which is better known as the difference in information between superiors and subordinates.

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AUTHORSHIP STATEMENT

Authors' individual contribution: Conceptualization – GNT; Methodology- GNT and LI; Investigation-GNT and LI; Resources – LI; Writing- Original Draft -GNT & LI; Writing-Review & Editing- GNT & LI;

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