



THE INFLUENCE OF BUDGET PARTICIPATION ON BUDGET VALUES WITH ASIMERTI INFORMATION, ORGANIZATIONAL CULTURE AS MODERATE VARIABLES (CASE STUDY OF SERANG DISTRICT GOVERNMENT)

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Abstract- *This study aims to determine the factors that influence budgetary slack in the OPD Serang Regency. This research is a quantitative research. The population of this study was Echelon 3 and 4 at 13 OPD Serang Regency. The number of samples obtained was 45 respondents, while the sampling technique used was purposive sampling. Data collection techniques using a questionnaire. The analytical tool used is multiple linear regression and PLS3. From the results of the study, it can be stated that it is known that budget participation, information asymmetry and Organizational culture has an effect on budgetary slack in OPD Serang Regency, organizational culture is not able to moderate budgetary participation on budgetary slack, while the influence of information asymmetry can moderate the effect of budgetary participation on budgetary slack. The test results Adjusted R Square on peneitian were obtained at 0,709 or 70.9% means that 70.9% dipen budgetary slack garuhi by Participation budget, asymmetry of information and Cultural Organization on O PD Serang Regency. While the remaining 29.1% is influenced by other variables outside of this study.*

Keywords : *Budget Participation, information asymmetry, budgetary slack and organizational culture.*

1. Introduction

The economic and trust crisis that hit Indonesia has opened up the current public sector reforms to strengthen the demands for openness and public accountability in the government management development process (Mardiasmo 2007).

The effect of the reform itself. The government and the DPR RI issued Law No. 22 of 1999 (amended by Law No. 32/ 2004) on regional government and Law No. 25 of 1999 (updated by Law No. 33/ 2004) on financial balance between the central government and local governments.

The contents of Law No. 32 itself states that the centralized government system becomes decentralized, namely the implementation of fiscal decentralization and regional autonomy, where there is development of autonomy in regency/city areas whose implementation pays attention to democratic principles accompanied by community participation, justice. and equity and pay attention to the diversity of diversity and the capabilities of the region itself.

Law 33 concerning the financial balance between the central government and regional governments has created new guidelines in the regulation of regional finances. In the regulation of regional finances, the new guidelines take the form of an urge to implement regional financial arrangements that are more inclined to the public interest.

The budget is an organizational short-term plan that is realized in the form of financial reports. The public sector budget embodied in the APBD is an important policy tool for local governments. As a policy tool, regional budgets occupy a strategic position in efforts to develop the capacity and effectiveness of local governments. (palupi, 2016).



Budgeting is a process from the preparation stages needed before the preparation of the plan begins and collects various data and information, as well as the division of planning, implementation tasks from the plan to the monitoring and evaluation stage of the performance results of the plan itself. One of the real efforts to realize transparency and State financial management accountability is the submission of government financial accountability reports that meet timely principles and are arranged by following the government accounting standards that have been set, namely PP number 71 of 2010 concerning Government Accounting Standards (Yulaikah, 2020)

Regional budgets tell about financial plans in the future, regarding the amount of expenditure income, used as a tool to determine income and expenses, development planning decision makers, spending power policies, coordination tools in all activities in various business units. Public sector budgets must be participatory in nature involving the community in budget planning (Mahmudi, 2015).

The old government budget system uses the Line Item Budgeting System which is indicated to be full of inefficient practices. The traditional approach of the ancient system is that the budget is prepared based on estimates that are incremental (develops little by little) and are more likely to be completed or not an activity.

Budget accountability does not take into account whether the use of the budget is in accordance with the expected output, is beneficial to the wider community and has an impact on broad economic growth. Activity programs are considered less responsive to existing problems and less useful directly with the opportunities they face (Suartarman, 2016).

Article 31 paragraph 1 of Law No. 17 of 2003 states that the Governor / Regent / Mayor, submits a draft regional regulation (perda) on accountability for the implementation of the APBD to the DPRD, in the form of a financial report that has been audited by the Supreme Audit Agency (BPK) no later than 6 months. after the fiscal year ends.

Regional budgets must be directed at creating job opportunities, reducing resource wastage, increasing the distribution of community welfare, increasing community economic efficiency and effectiveness and fulfilling a sense of justice for the community. This is an urge from the function of the division and equity of the APBD (regional revenue and expenditure budget) which is prepared based on the needs of government implementation

The ability of regional income. The preparation of the APBD is guided by the Regional Government Work Plan in the agenda of realizing services to citizens in order to realize the goals of the state (Nordian et al, 2013).

The phenomenon that occurs in the Serang district government area is that there is more budget absorption remaining (SILPA), in the pure 2017 budget year, the target for Serang district revenue is Rp. 338,- with actualization reaching Rp. 1,656,408,952,718,- or 102.15% . Changes in the Serang Regency APBD for the 2017 Fiscal year amounted to Rp. 2,203,425,389,967, - with an actualization of Rp. 1,925,803,389,967, - or around 94.91%, the number increased by 8.75% compared to the actualization of expenditures for the 2016 Fiscal year of Rp 1,085,143,158,994,- (LKPD Regent of Serang at the end of Fiscal year 2017).

Furthermore, based on the results of the final evaluation of the implementation of the APBD and the draft Regional Government Financial Report (LKPD) of Serang Regency for the 2017 fiscal year (un-audited), there is an excess of budget use (SILPA) of Rp. 132,611,947,713, - a relative decrease of Rp. 514,374,251,475,- or decreased by 62.01% when compared to the realization of SILPA in the 2016 fiscal year of Rp. 712,374,215,475, - (LKPD regent of Serang in the 2017 budget year).

A. Agency Theory

Agency theory according to Jensen and Meckling (1976) explains the agency relationship as "agency relationship as a control under which on or more person (the Principals) engage another



person (the Agent) to perform some service on their behalf which involves delegating some decision making authority to the agent "

Agency theory is an employment contract in which one person (owner) delegates another person (agent) to perform a service on behalf of the owner and mandates the agent to make decisions that are favorable to the owners. If both parties have the same aims and objectives to advance the organization (company), then it is ensured that the agent will act in a way that suits the owner's wishes.

The focus of agency theory is a work contract that is created appropriately to match the interests between the owner and the agent (Supanto, 2010). The practice of budgetary slack saves the meaning of agency theory, namely the difference in interests between the agent (government) and the owner (DPRD / legislature) at the planning and preparation stage of the regional budget and does not see the needs of the community.

The agency relationship in the local government position lies between the leadership and subordinates, where the subordinates carry out the planning, implementation and reporting process on the regional budget by forming a regional government budget group, while the leadership plays a role in the implementation of supervision.

Regional budgets are prepared by the government as an agent (subordinate) and decided by the DPRD as owners (leader), the meaning of local government participation is the participation of OPD (Local Government Organizations) In the preparation of the APBD, the head of the service has the opportunity to submit proposals regarding the implementation of the work plans of the regional apparatus as the basis for the preparation of budget activity plans in local government internally related to the determination of budget allocations and performance targets in the RAPBD which subsequently becomes the APBD (Abdullah, 2013).

B. Contingency Theory

The approach to organizational behavior is that different environments lead to different behaviors. Contingency theory encourages the description of conditions before action is taken and eliminates behavior that is usually carried out based on opinions about behavior.

So that contingency theory can be applied to all knowledge about organizations in the most appropriate way, because appropriate action depends on situational variables (Davis and Newstrom, 1985). Meanwhile, according to Govinda (1986), the relationship between budgetary participation and budgetary slack can be resolved through a contingency approach, namely by combining other variables that can moderate the relationship between budgetary participation and budgetary slack.

In this study the contingent variables are information asymmetry and organizational culture. These variables will moderate the relationship between budget participation and budgetary slack

C. Public Sector Budget

Regional budgets should be directed at creating jobs, reducing resource wastage, increasing economic efficiency and effectiveness and paying attention to a sense of justice and compliance. This is the insistence of the function of the allocation and distribution of the APBD, which is prepared according to the needs of government administration, and the ability of regional revenues to be guided by the regional government's RKPD in order to provide services to citizens in order to achieve the goals of the state (Nordiyawan et al., 2014).

Equitable distribution of funds for each program and activity In the financial unit, the public sector budget is very important for several reasons;

1. The budget is a tool for the government to control socio-economic development, ensuring the continuous improvement of the people's quality of life.



2. The budget is needed because of the unlimited and growing needs and demands of the people, while natural resources have a time limit. The budget is needed because of the problem of limited resources, choices and tug of war interests.
3. Budgets are needed to ensure that the government is accountable to the community. In this case, the public budget is a means of implementing public accountability by existing public institutions.

D. Budget Participation

Based on agency theory, budget participation is a process of cooperation between agents and owners in making decisions related to regional budgeting. The regional budget is prepared by the government as an agent and decided by the DPRD as the owner.

The meaning of participation in regional government is the involvement of regional apparatus organizations in the preparation of the APBD, the head of the service has the opportunity to propose proposals regarding the implementation of regional work plans as a benchmark in the preparation of the budget activity plan, which is an internal budget participation document in regional government, related to determining the distribution of the budget and performance targets in the Regional Revenue and Expenditure Budget Plan which then becomes the Regional Budget (Abdullah, 2016).

E. Budget Slack

Budgetary slack as the difference between the stated budget amount and the best honest and calculable budget estimate. The party who knows the budgetary slack is the group/team that makes the budget itself (Suartana, 2014).

Budgetary slack is the difference in the amount of the budget proposed by subordinates with the best estimated amount from the organization. Budget slack is mostly done by subordinates by providing a budget by lowering the budget target so that it is easy to achieve, because the level of organizational performance is measured by the level of achievement of the budget that has been set. (Govindarajan, 2010).

The process generally has three approaches, namely a top-down approach, which states that the top manager of the company determines the amount of the budget and then instructs the amount at the level of his subordinate managers. people who are in direct contact with business activities.

The second approach is bottom up (bottom up), where low-level managers determine the budget so that the shortfall often ignores top managers. The third approach is participation is take and give, with managers at various levels deliberation to reach a budget that satisfies all parties (McLeod, 2004; Dinda 2011)

F. Information Asymmetry

Information asymmetry exists only when subordinates information exceeds that of their superior (Dunk, 1993, Armaeni, 2012).

Determining the right budget is not easy and will be a problem if subordinates have more complete information than the information possessed by the leadership. The difference in information held between leaders and subordinates is what is called information asymmetry, the existence of information asymmetry is one of the factors that causes unfavorable behavior in this case budgetary slack (Rani, 2015).

G. Organizational culture



Schein (1991) defines in his book Diana (2009) as follows culture is pattern of basic assumption invented, discovered or developed by given group as it learns to cope with its problem of external adaptation and internal intergration that has worked well enough to be considered valid and therefore to be taught to new members as the correct way to perceive think and fill relation to those problems. Which means that culture is a pattern of opinions found and developed by certain groups as learning to overcome official and well-executed external and internal problems, therefore it is recommended by new members as the right way to understand, and feel related to these problems. Susanto (1997) sofraya (2011) defines organizational culture as the values that guide human resources to deal with external problems and efforts to adjust the company's internal so that each member of the organization must understand the existing values and how they should act and behave.

II. METHOD

This research was conducted at regional organizations (OPD) in Serang district. The object of research is the point of attention of a study, while the place where the variable is attached is the subject. This type of research is quantitative and uses primary data, namely data obtained directly from the object of research, this data is obtained directly from the main source through questionnaires.

The population in this study were 13 regional apparatus organizations in echelon II, III, IV in the Serang district government consisting of the head of the service, Kbag/head of planning implementation, head/head of treasurer and budget, head of sub-section/head of finance, the sampling technique using the purpose sampling method is the head of the planning and data analysis division, the head of the treasurer and budget, the head of the control and implementation division, and the head of the sub-division of finance. So the sample in this study was 4 people from 13 regional organizations in Serang district. The data used in this study is primary data. The data collection technique uses a questionnaire instrument

Haryanto (2015) explains that the size of the significance of supporting a hypothesis can use a comparison of t-tables and t-statistics. If the t-statistic is higher than the t-table, it means that the hypothesis supports or is accepted. In this study, the t-table for the two-tailed hypothesis is >1.960 . PLS analysis used in this study using the smart PLS 3 program.

III. RESULTS AND DISCUSSION

The object of research used in this research is financial management agencies in 13 regional organizations (Departments and Agency) Serang Regency. The research was conducted by sending questionnaires to 13 OPDs in Serang Regency. Research questionnaires were sent from July to August 2021. The number of questionnaires for each OPD is 4 questionnaires in each OPD. The following is a list of 13 OPD respondents and the number of questionnaires given can be seen in table 1

Table 1
List of OPDs in Serang Regency who are Respondents

No	Name OPD	Quesioner sent	Quesioner Return	Quesioner not filled in completely	Quesioner didn't come back	Quesioner worthy for input data
1	THE AGENCY OF NATION AND POLITICAL UNIT OF THE REGENCY OF	4	4	0	0	1



	SERANG					
2	REGIONAL DEVELOPMENT PLANNING AGENCY SERANG	4	4	0	0	0
3	THE ECONOMIC AGENCY OF SERANG REGENCY SETDA	4	4	0	0	0
4	PEOPLE'S WELFARE AGENCY IN SERANG REGENCY SETDA	4	4	0	0	1
5	SERANG DISTRICT INSPECTORATE	4	4	0	0	0
6	DEPARTMENT OF EDUCATION AND CULTURE, SERANG REGENCY	4	4	0	0	1
7	DEPARTMENT OF PUBLIC WORKS AND SPATIAL PLANNING OF SERANG DISTRICT	4	4	0	0	0
8	COMMUNITY AND VILLAGE EMPOWERMENT OFFICE OF SERANG DISTRICT	4	4	0	0	1
9	ONE DOOR INTEGRATED SERVICE AND INVESTMENT OFFICE OF SERANG DISTRICT	4	4	0	0	0
10	REGIONAL INCOME OFFICE SERANG REGENCY	4	4	0	0	0
11	OFFICE OF MANPOWER AND TRANSMIGRATION OF SERANG DISTRICT	4	2	0	1	1
12	SERANG DISTRICT HEALTH OFFICE	4	1	0	0	2
13	OFFICE OF COOPERATIVES, INDUSTRY AND TRADE, SERANG REGENCY	4	4	1	1	0
	Total	52	49	1	2	45

Source: Data Processing Results (2021)

Based on the details of Table 1, it can be explained that the total questionnaires sent were 52 bundles (100%). The number of questionnaires was sent to 13 OPD Serang Regency. The number of

questionnaires returned was 49 stubborn (94.23%) While as many as 2 stubborn (3.8%) questionnaires could not be retrieved by the researcher. There are questionnaires that are returned in a state that has not been filled out completely or empty so that the data cannot be processed as much as 1 (1.9%) So that only 45 stubborn (86.53%) questionnaires are completely filled so that the data can be processed. In this study, the object of the respondent is the head of the division/head of the division. Planning and data analysis, head of division/head of treasurer and budget, head/head of control and implementation, head of sub-division/head of finance. Table 2 shows the description of 45 respondents in this study

Table 2
Profile Respondent

Aspect	Total	Prosentase
Jumlah Sampel	45	100%
Jenis Kelamin :		
Man	33	73,3%
Woman	12	26,7%
Usia		
21 – 40 Years	23	51,11%
41 – 50 Years	10	22,22%
> 51 Years	12	26,66%
Education:		
Diploma	0	0%
S1	20	44,44%
S2	25	55,55%
Length of work:		
1-3	3	6,6 %
4-6	11	24,4%
7-15	14	31%
>15	17	37,8%

Source: Data Processing Results (2021)

Based on table 2, it is known that the number of male respondents is more than female respondents. The number of male respondents was 33 people (73.3%) while the female respondents were 12 people (26.7%). The most respondents aged between 21-40 years were 23 people (51.1%), respondents aged 41-50 years were 10 people (22.2%) while respondents aged over 51 years were 12 people (26.7). %. Based on table 4.2 it is also explained that there are no respondents (0%) who have diploma education, 20 respondents (44.4%) have S1 education while those with S2 education are 25 respondents (55.6%).

These data indicate that the respondents in this study were more dominating with bachelor's and master's degrees. Respondents with a higher level have superior abilities compared to those below them. So that it can be explained that the respondents in this study have very good abilities in carrying out their duties and responsibilities in budgeting and distributing budget funds so that these funds can be absorbed according to the needs of citizens in accordance with the priority scale for the use of budget funds in each OPD in the government environment serang district.

The respondent's tenure in each OPD also varies. Table 4.2 explains the number of respondents with a service period of 1-3 years totaling 3 people (6.6%), the number of respondents with a service period

between 4-6 years amounting to 11 people (24.4%), the number of respondents with a service period of 7 – 15 years old amounted to 14 people (31%) and the rest of the respondents with a service period of more than 15 years amounted to 17 people (37.8%).

This data shows that most respondents have work experience in OPD Serang Regency above 15 years, so it can be explained that most of the respondents have experience and knowledge in budget participation. Echelon 3 and 4 officials who have a longer service period are believed to have better work experience in carrying out their duties in the budget preparation process, therefore they have good technical skills and are more able to control themselves at work.

A. Descriptive statistics

Descriptive statistics are intended to analyze data based on the results obtained from the respondents' answers to each variable measuring indicator. Statistical analysis can be seen in table 3

Table 3
Statistik Deskriptive

Variable	N	Minimum	Maximum	Mean	Standar Deviasi
<i>Budget Participation</i>	45	1	5	3,56	0,197
<i>Information Asymmetry</i>	45	1	5	3,76	0,162
<i>Organizational culture</i>	45	1	5	3,92	0,141
<i>Budget Slack</i>	45	1	5	3,98	0,161

Source: Data Processing Results (2021)

Respondents' answers showed a high mean (mean) on the variables of Budget Participation and Information Asymmetry on the contrary for the other two variables, namely Budgetary Slack and Organizational Culture, which showed low values. This gives an early indication of an organizational culture and low budgetary slack has an impact on high budget participation and information asymmetry.

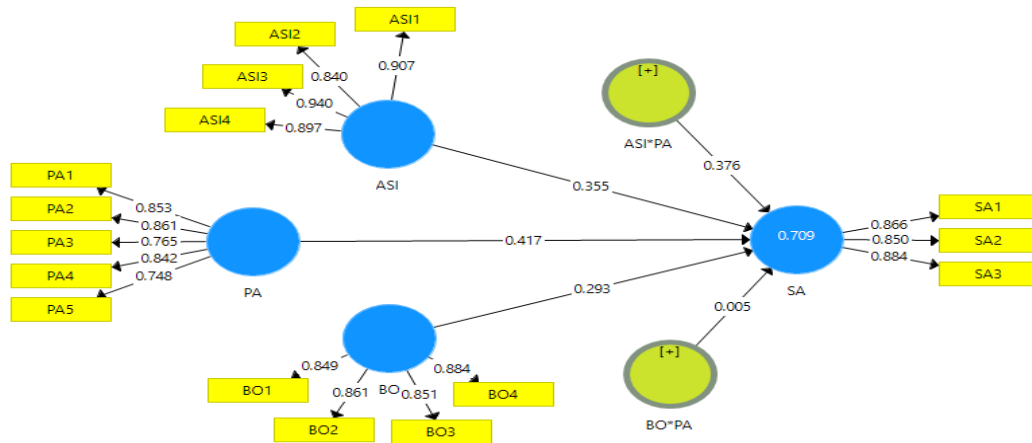
B. Data analysis

The data processing technique using SEM based on Partial Least Square (PLS) requires 2 levels to measure the Fit Model of a research model (Ghozali, 2006) The steps are as follows:

1. Measurement Model

The Outer Model is carried out to ensure that the means carried out are commensurate to be used as measurements (Valid and Reliable). This evaluation goes through 2 levels, namely an evaluation of convergent validity (as seen from the loading factor for each construct) and discriminant validity (as seen from the output of composite reliability or Cronbach's alpha). Individual reflexive measure is said to be high if it has a correlation of more than 0.70 with the construct being measured. However, according to Chin, 1998 (Ghozali, 2006) for early stage research, the development of a measurement scale for the loading value of 0.5 to 0.6 is considered quite representative. In this study I used a loading factor limit of 0.6.

The loading factor explains how much related the indicators are to each construct. Here is a picture of the output of the smart PLS:



The path diagram above shows that all indicators have a loading factor above 0.60 which means that all indicators are valid because the loading factor value meets the criteria, namely the construct loading factor value must be above 0.60. These results indicate that there is a good relationship between the indicators and each construct.

The second check of convergent validity is to look at the value of Cronbach's alpha and composite reliability. The results are as follows:

Table 4
Smart PLS Test Results

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (...)	Copy to Clipboard:
	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)	
ASI	0.918	0.928	0.943	0.804	
ASI*PA	1.000	1.000	1.000	1.000	
BO	0.885	0.891	0.920	0.742	
BO*PA	1.000	1.000	1.000	1.000	
PA_	0.873	0.885	0.908	0.665	
SA	0.835	0.847	0.901	0.751	

Source: Data Processing Results (2021)

Cronbach's Alpha and Composite Reliability values above 0.7 indicate high reliability of the measuring instrument which means that the measurements of each construct are highly correlated. The third check of convergent validity is to look at the AVE. AVE value above 0.5 is highly recommended. From table 4.4 all constructs are above 0.5. After the evaluation of convergent validity is met, the next step is to examine discriminant validity which includes cross loading and comparing with AVE roots with correlations between constructs. The following is the result of cross loading :

Table 5
Nilai Discriminant Validity
(cross loading)

Discriminant Validity

	ASI	ASI*PA	BO	BO*PA	PA_	SA
ASI	0.897					
ASI*PA	-0.187	1.000				
BO	0.274	-0.057	0.862			
BO*PA	-0.048	0.064	-0.160	1.000		
PA_	0.412	-0.297	0.459	-0.513	0.815	
SA	0.516	0.280	0.553	-0.238	0.550	0.867

Cross Loading...

Latent Variable

Latent Variable	Latent Variable Correlations	Latent Variable Covariances	LV Descriptives	Copy to Clipboard:		
Case ID	ASI	ASI*PA	BO	BO*PA	PA_	SA
1	0.665	0.367	1.077	0.595	0.552	1.014
2	0.381	0.162	-0.171	-0.073	0.426	0.626
3	1.145	-0.063	0.167	-0.009	-0.055	0.153
4	0.927	-2.759	-2.543	7.571	-2.977	-3.213
5	-1.390	-0.592	0.161	0.068	0.426	-0.235
6	-2.221	5.228	-2.498	5.881	-2.354	0.068
7	0.646	0.256	0.453	0.180	0.396	0.150
8	-2.221	0.341	-1.312	0.201	-0.153	-1.964
9	0.646	0.292	1.077	0.487	0.452	0.541
10	0.930	1.275	-2.526	-3.462	1.370	0.545
11	1.165	1.482	1.060	1.349	1.272	1.014
12	0.927	0.734	1.347	1.067	0.793	1.014
13	-0.403	-0.376	1.060	0.989	0.933	0.545
14	0.880	0.760	1.032	0.891	0.863	1.406
15	1.430	1.435	1.015	1.019	1.004	0.933
16	0.615	0.618	1.032	1.036	1.004	0.933

Source: Data Processing Results (2021)

2. Structural Model Testing (Inner Model)

consists of the significance of the path relationship and the value of R Square (R^2) to see the results of the evaluation of the structural model, especially the significance of the moderating variable. The value of R^2 has the aim of knowing how strong the influence of the independent variable is on the dependent variable. To see what involvement the moderating variable gives to the model, it can be seen from the impact of the correlation. The value of R^2 can be seen in table 6

Tabel 6
Nilai R-Square

R Square

Matrix	R Square	R Square Adjusted
SA	0.709	0.671

Table 6 shows that the R-Square for the Budgetary Slack variable is 0.709. These results indicate that 70.9% of changes that occur in Budgetary Slack can be explained by Budget Participation, Information Asymmetry, Organizational Culture while the remaining 29.1% is explained by other factors not tested in this study.

Tabel 7
Part coefficient

Path Coefficients

	Mean, STDEV, T-Values, P-Val...	Confidence Intervals	Confidence Intervals Bias Cor...	Samples	Copy to Clipboard:
	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics (O/...	P Values
ASI -> SA	0.355	0.392	0.162	2.188	0.029
ASI*PA -> SA	0.376	0.318	0.161	2.338	0.020
BO -> SA	0.293	0.357	0.141	2.074	0.039
BO*PA -> SA	0.005	-0.047	0.145	0.037	0.970
PA_ -> SA	0.417	0.305	0.197	2.121	0.034

Source: Data Processing Results (2021)

C. The Effect of Budget Participation on Budgetary Slack

Based on the results of statistical calculations, the coefficient of budget participation is 0.417. This proves that the higher the budgetary participation, the lower the budgetary slack. The test results on hypothesis 1 show that budgetary participation has a significant positive effect on budgetary slack. This shows that the higher the budgetary participation, the lower the budgetary slack. This can be seen from the t-count value which is greater than the t-table (1.960) which is 2.121. That the budget mechanism will affect the behavior of subordinates, namely subordinates will carry out positive or negative activities on the use of the budget. Subordinates and superiors will behave positively if the personal goals of subordinates and superiors are in accordance with organizational goals. On the other hand, subordinates will behave negatively if the budget is not recorded and archived in an orderly and good manner, so that subordinates can deviate from organizational goals, in the public sector, budgeting in government is not entirely dependent on employees. In government organizations, employees or bureaucrats carry out dual accountability, namely being responsible to the head of the organization (in local governments it is called SKPD/OPD or regional head) and also to the community (represented by representative institutions or DPRD). Therefore, the meaning of budget participation in the public sector is the involvement of SKPD/OPD in the preparation of the regional budget (APBD). Thus, Hypothesis H1 in this study is accepted. In line with Kartika (2010), Ardianti (2015), Yulaikah (2020) stated that budget participation has a significant positive effect on budgetary slack. In the preparation of the budget directly involved in the preparation of the budget is the lower level leadership. Therefore, lower level leaders are directly involved in preparing the budget so that budgetary slack can be prevented. The involvement of lower-level leaders in the budgeting process can be used to reduce their ability to achieve budget targets. Tang can be interpreted that the participation of employees in the preparation of the budget will make it free to determine the achievement of its performance. In other words, what will be achieved is used for its own interests, not the interests of organizations or institutions. In addition, the results of this study are also in line



with the results of research conducted by Irfan et al (2016), Yulaikah (2020) Thus, the high budget participation that is not followed by supervision by superiors, will allow subordinates to carry out higher budgetary slack.

D. The Effect of Budget Participation on Budgetary Slack Moderated by Information Asymmetry

Testing the effect of the budgetary participation variable on budgetary slack through information asymmetry as a moderator, with the results of testing the effect of information asymmetry on budgetary slack first. Testing the effect of moderation is done by looking at the probability (P Value). The results of testing the effect of information asymmetry on budgetary slack show the path coefficient value of t-count value obtained 2.338, the value is greater than t-table (1.960). This result means that information asymmetry has a significant effect on budgetary slack.

From this test, it was found that the P Values of 0.020 were greater than the P-Value (0.05). These results indicate that moderating effect 1 is able to have a significant effect on budgetary slack, meaning that information asymmetry is able to moderate the relationship between budgetary participation and budgetary slack.

E. The Effect of Budget Participation on Budgetary Slack Moderated by Organizational Culture

To test the effect of the budgetary participation variable on budgetary slack through organizational commitment as a moderator, first the results of testing the effect of organizational commitment on budgetary slack. Testing the effect of moderation is done by looking at the probability (P Value).

The results of testing the effect of organizational commitment on budgetary slack show the path coefficient value of 0.005. The t-count value obtained is 0.037, the value is smaller than the t-table (1.960). This result means that organizational commitment has a negative effect on budgetary slack.

From this test, it was obtained that the P Value of 0.970 was greater than the P-Value (0.05). These results indicate that the moderating effect 2 has no effect on budgetary slack, meaning that organizational commitment does not moderate the relationship between budgetary participation and budgetary slack. Based on the results of statistical calculations, it can be concluded that organizational culture cannot moderate the effect of budget participation with budgetary slack. This can be seen from the t-count value which is lower than the t-table (1.96) which is 0.037. Thus, Hypothesis H3 in this study was rejected. Organizational Commitment Does Not Moderate The Effect of Budget Participation With budgetary slack, budgetary participation can damage subordinates' motivation and reduce efforts to achieve organizational goals. This is caused by several factors, namely who should be involved in budgeting and what decisions require participation and leadership style from the top leadership itself. Another weakness is that it can create quasi-participation, i.e. agents seem to participate but in reality they don't, agents are usually only gathered to be asked to sign the budget that has been prepared without involving lower-level leaders. So even though the organizational culture is high, it has not been able to reduce budgetary slack. If an employee applies a culture of mutual respect between each other when performing tasks, it will create a harmonious atmosphere among employees and minimize deviant behavior such as budgetary slack.

A good organizational culture such as mutual respect, respect for each other is not able to moderate the effect of information asymmetry on budgetary slack, possibly because employees in SKPD tend to do information asymmetry or keep information relevant to budgeting decisions from their superiors so that budget slack persists.

IV. Conclusion



Based on the results of research that has been done with Smart PLS 3.0, the following conclusions can be drawn, with a significant positive effect between budget participation and budgetary slack. Means indicate that budgetary participation to budgetary slack in Serang Regency Government which is high can increase budgetary slack. The test results on information asymmetry have a positive effect on budgetary slack, this proves that information asymmetry is a moderating variable.

Organizational culture moderates budgetary participation against budgetary slack. If an employee has good individual capacity (having sufficient knowledge, regularly attending training and having experience in budgeting) and implementing organizational culture in carrying out his obligations, the employee will do good and be honest in every action he takes, including in the budgeting process.

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