

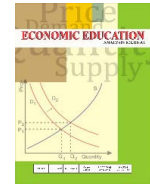


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## Analysis of Budgetary Slack Trigger Determinants in State Universities

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*Asymmetric Information; Budget Emphasis; Budgetary Slack, Budget Participation; Organizational Commitment*

### Abstract

This study aims to analyze the factors that are thought to influence the occurrence of budgetary slack. The method used in this study is a quantitative approach, with a research sample of 50 active employees at the State University of Semarang. The data processing method used in this study is multiple linear regression using SPSS 26 software. Based on the analysis that has been carried out, several research results obtained that budget participation, organizational commitment and self-esteem have a significant negative effect on the occurrence of Budgetary Slack. This means that when a company is able to increase the budget participation of its employees and is supported by the high organizational commitment of its employees, it will significantly minimize the occurrence of fraudulent financial reporting such as Budgetary Slack. Furthermore, information asymmetry and self-esteem variables have a significant positive effect on the occurrence of Budgetary Slack.

### How to Cite

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## INTRODUCTION

The budget planning process is one of the efforts in carrying out development and development for an institution, especially in public sector institutions. Budgeting carried out by public sector institutions has a higher level of complexity than the private sector, this is because public sector budgeting must be carried out in a transparent and accountable manner to the public (Hormati et al., 2017). The education sector is a public sector that has a vital role in the development of a country (Madekhan, 2015). The education sector is the only sector whose budget allocation is regulated in the constitution at 20% of the budget of the central, provincial, and district/city governments, indicating that the sector has a high priority in achieving national goals (Ariani, 2016). Improving the quality of education is not an easy task, because it does not only involve technical issues, but also complex issues involving planning, funding, efficiency and effectiveness of the implementation of the education system (Sukmawati & Nurfitriani, 2019). So that in realizing quality education, it is necessary to have a comprehensive and professional management of the existing resources in universities.

One of the resources that play an important role in the sustainability of a university as an educational institution is finance (Hamid & Christine, 2019). In this context, the finance referred to refers to sources of funds, income, and fees for higher education services to carry out all daily operational activities. A university must be able to guarantee the availability of funds in order to support the implementation of the tri dharma and improve the quality of higher education in a sustainable manner (Putri et al., 2020). PTNBH funding sources are divided into two, among others: PTNBH funding assistance and other forms in accordance with the provisions of the legislation. PTNBH funding assistance is used to pay operational costs, education staff costs, investments, and other developments experienced by universities. Meanwhile, other sources of

funds can come from community donations, the management of the PTNBH endowment fund, the cooperation of the Tridharma of Higher Education and the Regional Budget (Fadhil Ramadhan, 2020).

Semarang State University is one of the universities that is still categorized as a Public Service Agency which is still in the process of transforming into a legal entity university (PT-NBH). In realizing the change in the status of the Higher Education Public Service Agency (PTNBLU) to PTNBH, Semarang State University must prepare optimally, both from policy, academic, to non-academic aspects such as administration and finance. This transformation is one of the efforts to support the government in developing an adaptive higher education ecosystem in producing quality and competent human resources and able to develop science in accordance with the times (Dwi & Author, 2010). As an effort to realize the transformation of Semarang State University, an effort is needed to maintain the quality, performance, and budget independence.

Semarang State University as one of the leading State Universities in Indonesia with its nickname as the Conservation Campus must also be able to provide optimal services through a good and transparent financial budgeting process. In carrying out its financial and administrative management operations, Semarang State University applies a work unit-based management pattern (Satker) from eight faculties available within the university. However, through this management pattern, several challenges arise that must be faced by Semarang State University in realizing transparent and conservative budgeting, the reality found in the field based on the results of interviews and focus group discussions is the lack of participation in the preparation of the central budget because budgeting is carried out by each work unit. Furthermore, in some cases, misdistribution of information often occurs which results in errors in financial recording in the work unit, which will ultimately affect the realization report and use of the final budget. On the other hand, the financial monitoring

that has been carried out has also turned out to be not enough to minimize the difference in the realization of the existing budget, this is something that the State University of Semarang needs to pay attention to in managing its finances to be more transparent and conservative. In line with their efforts to transform into a Legal Entity College in the next few years.

Budgetary slack or budget gaps are triggered by dysfunctional or negative behavior from the principal (superior) and agent (subordinate). Indications of the existence of Budgetary Slack can only be seen when the budget is realized. Budget slack can occur if the realization of income tends to exceed the target set and the realization of expenditure tends to be below the target set from the budget (Akhmad Azmi Basyir, 2016). Budgetary slack that occurs in institutions is basically influenced by many factors. Previous research found that budget participation was able to increase the occurrence of Budgetary Slack (Srimulani et al., 2014). However, compared to this, Zaidun et al. (2018) found that budgetary participation actually reduced Budgetary Slack. Information asymmetry also has a positive effect on Budgetary Slack, this can occur when a subordinate tends to provide biased information due to the imbalance of information they get, this will have implications for the emergence of Budgetary Slack (Kusniawati & Lahaya, 2018).

Organizational commitment is also another factor that triggers the occurrence of Budgetary Slack, this is because the higher a person's organizational commitment, the higher the desire to provide the best performance for the institution, this will have implications for the occurrence of Budgetary Slack (Junjuran & Yulianto, 2019). Furthermore, budget emphasis can also trigger Budgetary Slack, this is because performance appraisal based on whether or not the budget target is achieved or not can encourage Budgetary Slack which aims to increase the prospect of compensation in the future. Self-esteem is a person's worth for himself, someone with self-esteem will usually be motivated to do good

performance and maintain consistency continuously (Pamungkas et al., 2014). However, because of high motivation to continue to show and ensure their performance is good, it is possible that someone with self-esteem will do dysfunctional, one of which is Budgetary Slack (Bangun & Andani, 2012).

The urgency of this research is to obtain more empirical results on the inconsistency of the results of previous studies, as well as input and policy on budget management at the State University of Semarang. The purpose of this study was to determine the effect of budgetary participation, information asymmetry, organizational commitment, budget emphasis, and self-esteem on Budgetary Slack at Semarang State University.

## METHODS

The method used in this study is a quantitative approach, which is a research approach designed to test research hypotheses with the aim of identifying the effect of independent variables on the dependent variable by using statistical calculation methods and using measured data so as to produce a conclusion that can be generalized.

Determination of the population in this study was conducted at the State University of Semarang to 20 accounting entities. Semarang State University was chosen because it is one of the state higher education institutions whose operations are still supported by government funds, so that in preparing the budget it must be more effective and efficient so that it is expected to minimize budget gaps. The population in this study were employees within the scope of work at the State University of Semarang with the positions of Middle and Low Manager with a total of 50 respondents.

The sampling technique in this study was using purposive sampling method, so that in determining the sample certain considerations were used with the criteria of respondents who were Semarang State University employees with middle and low manager positions, namely officials with the positions of

section heads and subsection heads in each work unit. Semarang State University. Data collection techniques were carried out using questionnaires, interviews, and focus group discussions to obtain empirical results and field realities regarding financial management at the State University of Semarang.

The variables used in this study consisted of five independent variables consisting of budget participation (BP), Asymmetric Information (AI), Budget Emphasis (BE), Organizational Commitment (OC), and Self-esteem (SE) and the dependent variable, namely Budgetary Slack (BS). In the process of collecting data, respondents used a questionnaire containing several instruments from each va-

riable as a means of measuring research variables. Table 1 shows the instrument variables of this study.

The analytical method used in this research is multiple linear regression analysis. Before conducting data analysis, data quality checks were carried out using several data quality tests, including: validity test and data reliability test. The tests carried out to test the model and the results of the research used are valid, namely by using the classical assumption test, which consists of several tests, including: normality test, heteroscedasticity test, multicollinearity test, and autocorrelation. Data processing software used in this study IBM SPSS Statistics 26.

**Table 1.** Variable measuring instrument (Questionnaire)

Code	Variable Instruments
BS	<p>In good business conditions, agency managers are willing to accept slack to a certain level that is considered reasonable.</p> <p>Slack in the budget is a good thing to do something that can't be officially proven.</p> <p>The standards used in the budget, encourage high productivity in my area of responsibility.</p> <p>Due to the limited amount of budget provided, I exercise control over every expenditure that is within my authority</p> <p>Having a budget target that I have to achieve, doesn't really make me want to improve the level of efficiency.</p> <p>The targets outlined in the budget are very difficult to achieve/realize.</p>
BP	<p>I am always involved in budgeting</p> <p>I always give my opinion when the budget is in the revision process</p> <p>I always make requests, give opinions and suggestions about the budget without being asked</p> <p>I was involved in influencing the final budget</p> <p>I always contribute to budgeting</p> <p>I ask for opinions and/or suggestions when the budget is being prepared</p>
AI	<p>Subordinates have better information regarding the activities for which they are responsible</p> <p>Subordinates know better what can be achieved in the area of their responsibility</p> <p>Bawahan lebih mengetahui pekerjaan yang menjadi tanggungjawab saya daripada atasan</p> <p>Subordinates know more about potential performance in the area of responsibility</p>

Code	Variable Instruments
AI	Subordinates know more about the amount of costs needed in the budgeting process Subordinates know more about the actual budget condition of the agency than their superiors.
BE	The set budget is used as a benchmark for the efforts of the organization The set budget is used as a determinant of the quality of the organization The set budget increases the ability to achieve future budget targets The budget set as the basis for the efficiency of carrying out the work The set budget can be used as a guide for employee attitudes towards work The leader maintains a good relationship with the staff group
OC	I am willing to work harder than expected to make this organization a success. I boast of this organization as a great place to work to my friends. I will accept any assignment in order to continue working in this organization. I am proud to tell others that I am part of this organization. I am very happy to choose this organization as a workplace over other organizations For me this organization is the best place to work
SE	I feel that I am worthy enough, at least the same as everyone else. I think there are many positive things in me. I accept myself and my conditions as I am. I am able to do things like other people can do. I always try to keep my performance performance consistent. Overall, I am satisfied and proud of myself.

Source: Data Processed, 2022

## RESULTS AND DISCUSSION

Based on the results of primary data obtained from 50 respondents, it is necessary to ensure the quality of the data obtained. The instrument test is used to analyze research instruments in the form of a questionnaire which aims to determine whether the research instruments can explain the research variables appropriately, accurately, and consistently in producing answer values from respondents. reliability test. Table 2 shows the results of the validity of the research instrument.

Based on the results of the validity test

in Table 2, it is known that all question instruments from all research variables have an R-Count value  $>$  R-Table (0.278) so it can be said that all data in the research instrument are valid and can be used for research models. The next data quality test is the reliability test, in this study using an indication of the cronbach alpha value of 0.70. If the value of the Cronbach alpha variable is greater than 0.60, it indicates that the variable instrument used is proven to be reliable or able to produce consistent answer values from the respondents. Furthermore, in Table 3 shows the results of the research variable reliability test.

**Tabel 2.** Validity Test Result

Total Respondents: 50						
R-Table : 0.278						
No. Instrumen	Nilai R - Hitung					
	Budgetary Slack	Budget Participation	Asymetric Information	Budget Emphasis	Organziational Commitment	Self Esteem
1	0.509	0.695	0.341	0.611	0.531	0.402
2	0.702	0.797	0.434	0.774	0.574	0.566
3	0.467	0.800	0.634	0.811	0.676	0.593
4	0.556	0.705	0.609	0.437	0.594	0.609
5	0.696	0.744	0.738	0.665	0.727	0.692
6	0.700	0.692	0.705	0.732	0.731	0.643

Source: Data Processed, 2022

Based on the results of the reliability test in Table 3, all data in the research variables have a croncobach alpha value above 0.7, so it can be concluded that all data in the research variables are reliable. Based on the results of testing the validity and reliability of the data, all the data in this study were feasible and met the requirements for use in an analysis of research data. Based on the data quality test conducted by the instrument, the research variable data has been categorized as good so that data analysis can be carried out.

Multiple linear regression analysis is intended to identify how the value of the influence given to the independent variable on the dependent variable of the study. Table 4 shows the results of the multiple regression analysis of this research model.

Based on the estimation results in Table 4, the coefficient B value (unstandardized coefficients) is obtained at 0.027 positive. This means that if the value of budget participation, Asymmetric Information, budget emphasis, organizational commitment, and Self-esteem is 0, then the value of Budgetary Slack is 5.569. Furthermore, the estimation results of the first hypothesis testing through multiple regression analysis, obtained the value of hypothesis testing through the t-count value

**Table 3.** Reliability Test Result

Variables	Croncobach Alpha Value	Minimum Croncobach Alpha Value
Budgetary Slack	0.657	0.70
Budget Participation	0.827	
Asymetric Information	0.619	
Budget Emphasis	0.764	
Organizational Commitment	0.713	
Self Esteem	0.611	

Source: Data Processed, 2022

which is greater than t table ( $2.709 > 2.0086$ ) and the significance value is below 5% alpha ( $0.013 < 0.05$ ), this means  $H_0$  is rejected, and  $H_1$  is accepted. With the coefficient value of budget participation is -0.357, this means that if budget participation increases by 1%, it will result in a decrease in the occurrence of Budgetary Slack by 0.357% with the assumption of *ceteris paribus*. This means that budgetary participation has a significant influence

**Table 4.** Multiple Regression Analysis Result

Model	Unstandarized Coefficients		Std. Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	5.569	2.169		2.568	.013
Budget Participation	-.357	.132	.524	-2.709	.009
Asymetric Information	.406	.098	.438	4.133	.000
Budget Emphasis	.156	.196	.201	0.796	.429
Organizational Commitment	-.493	.212	.616	-2.325	.024
Self Esteem	-.365	.121	.337	-3.026	.004

Source: Data Processed, 2022

on Budgetary Slack at Semarang State University. Furthermore, a negative coefficient value of -0.357 indicates that budget participation has a negative effect on Budgetary Slack at Semarang State University. So that if budget participation is increased, it will be able to reduce the occurrence of Budgetary Slack given the significant negative relationship.

These findings are in line with the results of Mulyani's research (Srimulani et al., 2014), which found that budgetary participation has a significant negative relationship to Budgetary Slack. In the study it was explained that when an employee is more active in participating or being involved in the preparation of the company's budget, the employee can provide opinions, opinions, to criticism of a budget arrangement that allows corrections to occur in the event of deviations or errors in a budget composition. According to Dewi et al. (n.d.), when employees or employees are more actively involved in the preparation of the company's budget, it will make budget allocation priorities easier to determine, so that the productivity and efficiency of the budget composition will increase, and can help achieve company goals. This finding is also reinforced by Evindiana et al. (2018), which states that public sector budget participation has a bottom-up budget system, meaning that information regarding budget determination is better known to subordinates (lower-level employees), thus the possibility of a budgeta-

ry Slack in a bottom up budget system will be very small.

If a budget implementer/subordinate is given more authority and participation in providing input in the form of information he has to his superiors, so that the supervisor or budgetary authority holder will have a broader understanding of the budget he is preparing. Budget implementers who participate in the budget preparation process will propose a budget that is low and easy to achieve, so that it is profitable for the budget implementer. This happens when the budget is used as a benchmark for employee performance, so that deviant actions will arise which will later result in budget slack (Savitri et al., 2014). Furthermore, Basyir (2016) added that superiors must also actively participate in the budgeting process, this is because subordinates will tend to carry out dysfunctional activities such as Budgetary Slack in budgeting when there is no superior who supervises their performance.

Based on the estimation results of testing the second hypothesis through multiple regression analysis, the value of hypothesis testing is obtained through a t-count value greater than t table ( $4.133 > 2.0086$ ) and the significance value is below 5% alpha ( $0.000 < 0.05$ ), this is means that  $H_0$  is rejected, and  $H_1$  is accepted. With the value of the Asymmetric Information Coefficient of 0.406, this indicates that an increase in Asymetric Information by 1% will result in an increase in the occur-

rence of Budgetary Slack by 0.406% with the assumption of *ceteris paribus*. This means that information asymmetry has a significant effect on Budgetary Slack at Semarang State University. Furthermore, a positive coefficient value of 0.406 indicates that the occurrence of information asymmetry can increase the Budgetary Slack at Semarang State University. So that if there is more information asymmetry among company employees, it will have implications for increasing Budgetary Slack given the significant positive relationship.

The results of this study are supported by the theory put forward by Novia et al., (2015) that budgetary slack will be greater in conditions of asymmetric information because asymmetric information encourages subordinates of budget implementers to make budgetary slack. Theoretically, asymmetric information can be reduced by strengthening monitoring and improving the quality of disclosure. This study is in accordance with Savitri et al. (2014) which states that the higher the information asymmetry in the organization, the higher the budgetary slack.

Thus, we state that information asymmetry is one of the factors that contributes to building budgetary slack and is manipulated by agents so that the budget provides comfortable results so that it can be compensated for the results achieved regardless of the real losses incurred on the principal. This study contributes to general research to confirm that the effect of information asymmetry on budgetary slack is substantial. Individual behavior was clearly seen in the experimental group regardless of the position held, manager or director; groups especially with conflicts of interest within the organization. Thus, we contribute to Hopwood (1973), Fisher et al. (2002) and Kren's (2003) study which identified that only managers evaluated through the budget are more prone to dysfunctional behavior constructing slack only to achieve the goals set in the budget. In this study we also see this behavior among directors, who try to negotiate a budget that gives them higher profit expectations (Faria & Maria, 2013). According

to Ambarini & Mispiyanti (2020) information asymmetry can be reduced by strengthening monitoring and increasing oversight of disclosure by superiors.

Melasari and Melasari & Nisa (2020) found that this was the case in the SKPD of Indragiri Hilir Regency because based on research, information asymmetry affects budgetary slack where employees in the SKPD of Indragiri Hilir Regency may have more information than the head of service or the head of the government agency. This situation can provide an opportunity for employees to hide or even provide biased information to superiors about the information they have in order to create an easily achievable budget. This result is also in accordance with agency theory, where the principal's desire is not always the same as the agent or executor so that this can lead to corporate conflict, agents tend to provide biased information so that the budget can be easily achieved so that rewards will be given according to the achievement of the budget. This condition triggers the occurrence of Budgetary Slack.

Based on the estimation results of the third hypothesis testing through multiple regression analysis, the value of hypothesis testing is obtained through the t-count value which is greater than t table ( $40.796 < 2.0086$ ) and the significance value is below 5% alpha ( $0.429 > 0.05$ ), this means H1 is rejected, and H0 is accepted. With the value of the coefficient of budget emphasis is 0.156, this means that if the budget emphasis increases by 1%, it will result in an increase in the occurrence of Budgetary Slack of 0.156% with the assumption of *ceteris paribus*. Budget emphasis has the lowest effect on the potential for Budgetary Slack to occur. This means that budget emphasis has no significant effect on Budgetary Slack at Semarang State University. Furthermore, a positive coefficient value of 0.156 indicates that the occurrence of information asymmetry can increase the Budgetary Slack at Semarang State University. So if there is an increase in budget emphasis in the company, it will have implications for the possibility of



Budgetary Slack considering the positive but not significant relationship.

There is still Budgetary Slack because this budget emphasis will put pressure on subordinates to get a good evaluation by looking for profitable opportunities. This opportunity has the potential to cause Budgetary Slack in the budget (Panjaitan et al., 2019). However, this is contrary to the results of research conducted by Alfebriano and Nurrasyid (2015) which states that budget emphasis does not have a significant effect on Budgetary Slack. Budget emphasis occurs, when the budget is used as a benchmark for subordinate performance. When the set budget target is achieved, the Effect of Budget Participation, Budget Emphasis, Information Asymmetry; will make a subordinate get rewards and compensation from a superior. On the other hand, if a subordinate's performance cannot achieve the budget target, then a subordinate can get sanctions from his superiors. This makes a subordinate will tend to loosen his budget so that the budget is easily achieved or in other words do budget slack. The results of the research on budget emphasis on SKPD Samarinda City are that budget emphasis has a positive and significant effect on the occurrence of Budgetary Slack. This can happen because the budget target is used as a benchmark for the performance of subordinates in the Samarinda City SKPD. So that it makes employees tend to loosen their budgets so that the budget is easily achieved and employees do not get sanctions (Kusniawati & Lahaya, 2018).

According to Kurnia (2018), companies often use the budget as the only measuring tool for management performance. A person's performance appraisal can be seen as achieving or not achieving budget targets where subordinates are motivated by the presence of rewards or awards if the budget target is achieved or exceeds the target, otherwise the sanctions will be received by subordinates if the budget target is not achieved or less than the target. Furthermore, such a budget emphasis will encourage subordinates to slack with the aim of creating easier budget targets (Made & Maheni, 2018).

The results of this study are in line with agency theory which explains the contractual relationship between the principal and the agent, namely between two more individuals, groups or organizations. If there is a lot of pressure from superiors, one of which is in the form of budget emphasis, it triggers Budgetary Slack, given the high pressure given by superiors to employees in carrying out the budget that has been prepared, employees tend to make budget targets that are easier to achieve to avoid sanctions or consequence of the applied pressure. Assuming that the principal or superior will tend to only focus on increasing the company's profits, so this difference in interests will ultimately only harm the company (Junjuran & Yulianto, 2019).

Based on the estimation results of testing the fourth hypothesis through multiple regression analysis, the hypothesis testing value is obtained through a t-count value greater than t table ( $2.325 > 2.0086$ ) and the significance value is below 5% alpha ( $0.024 < 0.05$ ), this means that  $H_0$  is rejected, and  $H_1$  is accepted. With the coefficient value of organizational commitment is  $-0.493$ , this indicates that if organizational commitment increases by 1%, a decrease in the probability of Budgetary Slack will be obtained by 0.493% with the assumption of *ceteris paribus*. Organizational commitment has the highest influence in influencing the occurrence of Budgetary Slack. This means that organizational commitment has a significant influence on Budgetary Slack at Semarang State University. Furthermore, a negative coefficient value of  $-0.493$  indicates that organizational commitment has a negative relationship to Budgetary Slack at Semarang State University. So that if an employee increases his organizational commitment, he will be able to reduce the occurrence of Budgetary Slack, given the significant negative relationship.

Organizational commitment is an attitude shown by individuals with identification, involvement and loyalty to the organization as well as a desire to remain in the organization and are not willing to leave the organization for any reason. Individuals who

have a high commitment will be more concerned with the organization than personal interests, on the contrary, individuals who have low commitment will be more concerned with their personal interests than the interests of the organization.

In the context of local government, officials who have a high organizational commitment will use the information they have to make a relatively more precise budget. The existence of high organizational commitment implies that budgetary slack can be avoided. In addition, organizational commitment can be a psychological tool in running the organization to achieve the expected performance (Ilham Fitria, 2017).

This research is in line with Pamungkas et al. (2014) which states that increasing organizational commitment will lead to an increase in the performance of government officials and reduce the occurrence of Budgetary Slack. On the other hand, a decrease in organizational commitment can result in a tendency for a decrease in the performance of the apparatus so that it can lead to Budgetary Slack. Furthermore, individuals who have high commitment will be more concerned with the organization than personal interests, on the contrary, individuals who have low organizational commitment will be more concerned with their personal interests than the interests of the organization.

According to Nugrahani & Sugiri (2004) Strong organizational commitment is able to create a comfortable working atmosphere in any organization as well as in the public sector. The existence of this organizational commitment makes it easier for local governments to achieve optimal work levels. This is because the stronger the organizational commitment that is owned will certainly bind employees to carry out the duties and responsibilities that have been carried out, thereby minimizing unexpected fraud (Umasangadji, 2019). Likewise in the budgeting process because employees already have loyalty or commitment to the organization, then the organization can produce a good budget to carry out the work program

that has been determined and can minimize the occurrence of Budgetary Slack (Novia et al., 2015). The results of this study are also in accordance with the theory of motivation, basically humans have social needs to obtain close relationships with other people, in this context employees will feel more comfortable when they are in an environment that they like, so to continue to get someone must continue to maintain its position in the company by continuing to maintain its performance.

Based on the estimation results of testing the fifth hypothesis through multiple regression analysis, the value of hypothesis testing is obtained through the t-count value which is greater than t table ( $-3.026 > 2.0086$ ) and the significance value is below 5% alpha ( $0.004 < 0.05$ ), p. this means that  $H_0$  is rejected, and  $H_1$  is accepted. This means that Self-esteem has a significant influence on Budgetary Slack at Semarang State University. With the value of the coefficient of Self-esteem is  $-0.356$ , this means that Self-esteem has increased by 1%, it will result in a decrease in the occurrence of Budgetary Slack by 0.356% with the assumption of *ceteris paribus*. Furthermore, a positive coefficient value of  $-0.365$  indicates that when an employee is able to increase his self-esteem, this can trigger Budgetary Slack at Semarang State University. So if the higher the Self-esteem of the company's employees, it will have implications for the decline in Budgetary Slack at the State University of Semarang given the significant positive relationship.

A person with high self-esteem will look for a challenging and high-status job or task, because he strongly believes in his ability to achieve higher levels of performance and enjoys high inner satisfaction from the work done. Conversely, someone with low self-esteem may only be satisfied in low-level jobs, and lack confidence in their own abilities (Ariasa et al., 2019). In relation to participatory budgeting, high self-esteem is expected to reduce the level of budgetary slack through an internal control that affects the actions of lower managers (Melasari & Nisa, 2020). Budgeting managers with high self-esteem are expected to be able

to reduce or even avoid budget slack because they view their personalities as important, valuable, and influential for the company. High self-esteem is also expected to increase the confidence of managers under budget makers that they can carry out tasks as planned in the budget, and feel challenged to realize them without a fear of not being achieved (Made & Maheni, 2018).

With this feeling, managers under budget preparers can have a high confidence that what will be done will be successful and achieve optimal results. Slack will not be created because managers have high confidence that they can realize the targets in the proposed budget (Heart, 2019). The results of this study are in accordance with Wijana & Putra (2014) which states that personal factors such as self-esteem have a significant negative effect on Budgetary Slack. Furthermore, Kadji (2012) also supports the results of the research above, which shows that Self-esteem has a negative effect on Budgetary Slack because if the Self-esteem of employees is high, it will further improve individual performance because of the level of trust. High self-esteem makes them feel valued so that employees try to work better and their performance increases so that Budgetary Slack will decrease. Furthermore, this result is also in accordance with the motivational theory of esteem needs, an employee will have high esteem needs, an employee will continue to strive to obtain achievements at

work in the form of promotions, salary increases, and other awards by Therefore, to achieve this, workers will tend to continue to improve their capabilities and continue to improve their performance in the company in various ways.

As a validation stage for the validity of the research model, the multiple regression analysis model must be able to meet several classical assumption tests to be able to say that this research model can be accepted according to scientific research principles. Classical assumption tests that need to be done include: normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Table 4 shows the results of the classical assumption test of this research model.

Based on the results of the classical assumption test described in Table 5, the multiple regression model of this study meets the basic assumption of linear regression model, namely the Best Linear Unbiased Estimator (BLUE), it is known that all stages have been fulfilled. Based on the Komolgorov Smirnov One-sample test, the asymptotic significance value is more than 0,05, so this model is free from normality problems. Furthermore, tolerance values  $< 1$  and VIF  $< 10$  indicate that this model is free from multicollinearity problems. Based on the significance of the glestjer test, it is known that the probability value of all variables is above so that this model is also free from heteroscedasticity problems. Final-

**Table 5.** Classical Assumption Test

Variabel	Normality	Multikolinearity		Heterocedasticity	Autocorrelation
	One Sample K-S	Tolerance	VIF	Sig. Glestjer Test	DL > DW > 4-DU
Budget Participation		0.133	7.543	0.821	
Asymmetric Information	Asymp. Sig. (2 Tailed)	0.442	2.264	0.719	
Budget Emphasis	value is 2.00	0.078	2.873	0.744	(1.7708) > 2.159
Organizational Commitment	> $\alpha$ (0.05)	0.071	4.146	0.791	> (2.2292)
Self Esteem		0.401	2.495	0.909	

Source: Data Processed, 2022

ly, with a Durbin Watson value that is greater than DL and less than 4-DU, this model can be said to be free from autocorrelation problems.

## CONCLUSION

Based on the analysis that has been done using the multiple regression method, some research results show that budgetary participation, organizational commitment and self-esteem have a significant negative effect on the occurrence of Budgetary Slack. This means that when a company is able to increase the budget participation of its employees and is supported by the high organizational commitment of its employees, it will significantly minimize the occurrence of fraudulent preparation of financial statements such as Budgetary Slack. Likewise, the higher the level of Self-esteem owned by the manager, the lower the Budgetary Slack will be. Furthermore, information asymmetry and self-esteem variables have a significant positive effect on the occurrence of Budgetary Slack. This means that when a company has high information asymmetry, the potential for budgetary slack in the company will be higher. Meanwhile, budget emphasis has a positive but not significant effect on Budgetary Slack at Semarang State University.

Suggestions that can be given through this research for Semarang State University in minimizing the occurrence of budgetary slack is to increase employee participation in the preparation of financial reports in all lines of agencies and work units. Ensure the distribution of information is spread throughout to all business lines, so that all employees know the information in budget preparation. Furthermore, the process of periodic monitoring in the preparation of financial reports and budget realization is very important to do in maintaining the transparency and accountability of financial reports in an effort to realize conservative and accountable financial reporting. In the end, this will be an effort that plays an important role in helping the transforma-

tion process of Semarang State University to become a PTNBH University.

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