THE INFLUENCE OF BUDGET PARTICIPATION, INFORMATION ASYMMETRY AND ORGANIZATIONAL COMMITMENT IN THE PREPARATION OF APBDES TO BUDGETARY SLACK

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ARTICLE INFO   ABSTRACT

This research aims to find out the influence of budget participation, information asymmetry and organizational commitment in the preparation of APBDes to budgetary salck (Study on Villages in Waigete District, Sikka Regency). This type of research is quantitative research. The sampling technique in this study is purposive sampling using a sample of 9 villages and each village was selected by 5 respondents (village head, village secretary, financial kaur, planning kaur and BPD chairman) so that 45 respondents were obtained. The data collection techniques in this study used questionnaires. The data analysis technique in this study used multiple linear regression analysis. The data sources used are primary data and skunder data. The results of this study showed that 1) budget participation in the preparation of village APBDes in Waigete District, Sikka Regency had no effect on budgetary slack, 2) information asymmetry in the preparation of village APBDes in Waigete District, Sikka Regency had an effect on budgetary slack, 3) organizational commitment in the preparation of village APBDes in Waigete District, Sikka Regency had no effect on budgetary slack and 4) budget participation, Information asymmetry and organizational commitment in the preparation of village APBDes in Waigete District, Sikka Regency jointly affect budgetary slack.

KEYWORDS	Budget Participation, Information Asymmetry, Organizational Commitment, Budgetary Slack

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INTRODUCTION

The Indonesian government adheres to a system of regional autonomy. National development and regional development are inseparable from the principle of regional autonomy. Regional autonomy is a form of response from the government to various demands of the community to the order of state and government implementation It is a signal that has developed democratic life in a country, because of the need for people to get better and responsive services. Law No. 6 of 2014 on Villages explains that the village is a unitary legal community that represents the boundaries of the territory authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and/ or traditional rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. In this Law the village is given the trust to organize and take care of its own village independently without the need to be burdened again with various duties and government affairs of superiors who sometimes burden the village itself.

The village government needs a plan as a guideline in carrying out its operational activities in order to achieve organizational goals and be able to realize the implementation of development in a broad, real, and responsible manner. With the planning, the village government will know what to do and control it if there is a condition that does not go according to plan. The village development plan document is the only planning document in the village and as the basis for the preparation of the Village Revenue and Expenditure Budget (APBDes).

APBDes is the village government's annual financial plan that contains all village revenues and village spending. The position of the village government as one of the existing government institutions in Indonesia and has an important role in improving the welfare of the community is realized through village development programs. The preparation of APBDes on the village government must really focus its purpose for the welfare of the people not only to realize personal interests or groups alone, because the purpose of the budget that is arranged will appear more the purpose of the budget itself (personally) than the more general goal that is for the welfare of the community. This is in accordance with the opinion (Mowen, Hansen, & Heitger, 2016) which states that participatory budgets have the potential to create various problems, such as budgetary slack. Budgetary slack is an act of making a allowance in a budget (often referred to as "covering" a budget). Budgetary slack is seen when budgeting targets revenues that do not match its true potential and allocates spending that does not meet the real needs and standards.

In budget preparation, there is an agency relationship that occurs between budget proposers and those who receive budget proposals. The problem that can occur in the process of budgeting is the emergence of budgetary slack. Budgeting is dysfunctional behavior, which is behavior that is intentionally done and has the potential to harm the organization / individual in the organization. Budgeting occurs when budgeters deliberately shrink their productivity capabilities and report the amount of budget exceeding the organization's actual resources (Yasa, Diatmika, AK, & Prayudi, 2018). Budgetary slack is usually done by increasing costs or lowering revenue from what should be, so that the budget is easily achieved (Merchant in Yasa, 2018). There are factors that affect budget spending including budget participation, information asymmetry and organizational commitment.

Budget participation is seen as the most ideal budgeting technique because budget participation is a solution to subordinate deviant behavior due to the side effects of using budgets as a management tool to suppress, motivate and control subordinates.

Another condition that can also trigger the occurrence of budgetary slack is the existence of information asymmetry. Information asymmetry is a condition if the principal / superior does not have enough information about the performance of agents / subordinates both in actual performance, motivation, and goals so that superiors cannot determine the contribution of subordinates to the actual results of the company or organization (Anthony & Govindarajan, 2009).

The organization's commitment affects the budget. Because the goals of an organization will be achieved, if the organization has a high commitment, then the vision or mission of the organization's budget will be achieved. However, if the organization has low commitment or no commitment, then the vision or mission of the organization's budget is not fully achieved. Mathis in (Anggraeni & Rasto, 2016) states that organizational commitment is a level of acceptance of work on the purpose (vision or mission) of an organization and has the willingness to remain within the objective (vision or mission) of the organization. Organizational commitment is defined as accepting the organization's goals and values and taking various actions in the interests of the organization in order for the organization's goals to be achieved.

Waigete District is one of the sub-districts located in Sikka Regency. Waigete District has 9 villages namely Pogon Village, Egon Village, Nangatobong Village, Runut Village, Wairterang Village, Watudiran Village, Aibura Village, Wairbleler Village and Hoder Village. These 9 villages are autonomous villages that get village funds budget, both sourced from the state budget (APBN), APBD and the original income of the village with the total budget every year has increased.

Indications of a new budgetary slack can be assessed when the budget is realized. Events that often occur in the field show that subordinates in setting budgets often occur differences, where the cost budget set in the preparation of the budget is greater than the realization of the budget, this is also commonly called positive budget slack. But sometimes the cost budget set in the preparation of the budget is smaller than the realization of the budget or called negative budget slack.

Based on the background description above, the problems that can be formulated in this study are as follows: 1) Does budget participation in the preparation of APBDes affect budgetary slack?, 2) Does information asymmetry in the preparation of APBDes be controlled by budgetary slack?, 3) Does the organization's commitment in the preparation of APBDes have an effect on budgetary slack?, 4) Does budget participation, information asymmetry and organizational commitment simultaneously affect the organization's commitment? in the preparation of APBDes against budgetary slack?

RESEARCH METHOD

This research is quantitative research with a survey approach. This research was conducted in the village in Waigete District, Sikka Regency. The population in this study is all villages in Waigete District, Sikka Regency. The population in this study was as many as 9 villages consisting of Village Devices and Village Consultative Agency (BPD) which amounted to 156 respondents. The sampling technique in this study is purposive sampling using a sample of 9 villages and each village was selected by 5 respondents (village head, village secretary, finance kaur, planning kaur and BPD chairman) so that 45 respondents were obtained. The data collection techniques in this study used questionnaires. The data analysis technique in this study used multiple linear regression analysis. The data sources used are primary data and secondary data. The data anaisis technique in this study is multiple linear analysis. The stages of data analysis in this study

are descriptive statistics, data quality tests consisting of validity tests and reliability tests, multiple linear regression analysis, and hypothesis tests consisting of t (partial) tests, F tests (simultaneous) and determination coefficient (R2) tests. The double linaer equation used in the study is according to (Sugiyono, 2019) namely:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where

Y = budgetary slack

A = Constant, intersecting lines on the X Axis

$b_1b_2b_3$: regression coefficient X Variable

X_1 : Budget Participation

X_2 : Information Asymmetry

X_3 : Organizational Commitment

E : Error/residual standards

RESULT AND DISCUSSION

The questionnaire distributed by the researchers was entirely returned, a 100% rate of return, bringing the total number of final respondents to 45. The data quality test results stated that the questionnaire disseminated by the researchers was valid and reliable because the test results of all variables showed rhitung values> rtabel and cronbach alpha values> 0.6.

Based on descriptive statistics from 45 respondents, the budget participation variable (X1) had a value of 18 for the lowest amount of data, 30 for the highest amount of data with an average total answer of 25.58 and a standard deviation of 2,989. The information asymmetry variable (X2) has a value of 13 for the lowest amount of data, 29 for the highest amount of data with an average total answer of 21.62 and a standard deviation of 4,271. The organizational commitment variable (X3) has a value of 18 for the lowest amount of data, 25 for the highest amount of data with a total total answer average of 22.02 and a standard deviation of 2,281.

The budgetary slack variable (Y) has a value of 12 for the lowest amount of data, 28 for the highest amount of data with a total average of 21.53 answers and a standard deviation of 3,935. The results of descriptive statistics are presented in table 1 below:

Table 1 Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Dev
Budget Participation (X1)	45	18	30	25.58	2.989
Information Asymmetry (X2)	45	13	29	21.62	4.271
Organizational Commitment (X3)	45	18	25	22.02	2.281
Budgetary Slack (Y)	45	12	28	21.53	3.935

Source : primary data processed by SPSS 25, (2021)

The validity test used in this study, was conducted to see the level of significance of the correlation of the score of each question item to the total score for each variable. If the correlation between each item to the total score is significant then the data is declared

valid. This test uses a significance level of 5% or 0.05 and the number of samples used in this study as much as (n) = 45, then the known value of rtabel is 0.294.

Based on the results of the validity test, it shows that a statement is said to be valid if the value r calculates > 0.294 (r table). It is known that the entire value of r calculates > 0.294 (r table). It was concluded that all statements were valid.

Reliability tests are conducted to see if a person's answers are consistent over time regarding the questions asked. This test is done by calculating the Cronbach Alpha coefficient (α) of each instrument in one variable. A variable is said to be reliable if it gives cronbach's alpha value above 0.6 (Ghozali, 2018).

Based on the results of reliability tests, it shows that the results of indicator reliability tests from variables of budget participation, information asymmetry, organizational commitment and budgetary slack obtained Cronbach alpha> 0.6 which means all indicators are declared reliable.

Multiple linear regression analysis is used to predict how dependent variables are, when two or more independent variables as predictor factors are manipulated. So double regression analysis is done when the number of independent variables is at least 2. The results of multiple linear regression analysis can be seen in Table 3.

Table 2 Multiple Linear Regression Test Results

	Coefficients[a]				
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.184	4.848		1.894	.065
Budget Participation (X1)	-.146	.161	-.111	-.909	.369
Information Asymmetry (X2)	.667	.100	.724	6.674	.000
Organizational Commitment (X3)	.076	.206	.044	.368	.715

a. Dependent Variable: Budgetary Slack (Y)

Source: Primary data processed by SPSS 25, 2021

From the results of the double linear regression analysis test the regression equation model is: $Y = \alpha + \beta1X1 + \beta2X2 + \beta2X3 + e$ Y = 9,184 - 0.146 X1 + 0.667 X2 + 0.076 X3 + 4,848

Based on the regression model formed, the results can be interpreted as follows, The constant value (α) = 9,184 indicates a constant value where if the value of independent variables of budget participation, information asymmetry, and organizational commitment is considered constant then the average budgetary slack in the preparation of village APBDes in Waigete District, Sikka regency increases by 9,184.

The linear regression coefficient value of the budget participation variable is -0.146. This means that if other independent variables are fixed in value and budget participation increases by 1% budgetary slack will decrease by -0.146. Negative coefficient means that there is a relationship between budget participation and budgetary slack. The better the budget participation, the lower the budgetary slack.

The linear regression coefficient value of the information asymmetry variable is 0.667. This indicates that if the information asymmetry rises by one unit with the record of other independent variables considered constant it will increase the budgetary slack by 0.667.

The linear regression coefficient value of the organizational commitment variable is 0.076. This indicates that if the organization's commitment rises by one unit with another independent variable record is considered constant it will increase the budgetary slack by 0.076.

The partial hipótesis test shows how far the influence of individually free variables has on bound variables. Based on the partial test results the budget participation variable (X1) has a signification rate of 0.369 > 0.05 and a calculated value of the budget participation variable (X1) -0.909 < t table 2.020, where 2.020 is a table t with the formula t table = t (a/2; n-k-1) where the value a = 0.05 : 2 = 0.025, n = 45, k = 3-1, so obtained the table 2,020. This means that budget participation (X1) has no effect on budgetary slack (Y), thus the hypothesis (H1) is rejected.

The information asymmetry variable (X2) has a signification rate of 0.000 < 0.05 and a calculated t value of the information asymmetry variable (X2) of 6.674 > t table 2.020. This means that information asymmetry (X2) affects budgetary slack (Y), thus the hypothesis (H2) is accepted.

The organizational commitment variable (X3) has a signification rate of 0.715 < 0.05 and a calculated t value of the information asymmetry variable (X2) of 0.368 < t table 2.020. This means that the organization's commitment (X2) has no effect on budgetary slack (Y), thus the hypothesis (H3) is rejected.

The results of simultaneous hypothesis testing showed that the $F_{calculation}$ value of 18.897 with the value of F_{table} is 2.81 so that the value of $F_{calculation} > F_{table}$ or 18,897 > 2.81 and the significance level of 0.000 < 0.05, it can be concluded that the variables of budget participation (X1), information asymmetry (X2) and organizational commitment (X3) together or simultaneously affect budgetary slack (Y).

Regression analysis results show that the Adjusted R Square value is 0.550 or 55%. This value shows that the influence exerted by budget participation variables (X1), information asymmetry (X2) and organizational commitment (X3) to budgetary slack (Y) is 55% while the remaining 45% is influenced by other variables such as clarity of budget goals, locus of control, culture, budgetary control, individual capacity and self esteem that have not been studied in this study.

DISCUSSION

1. Effect of Budget Participation on Budgetary Slack

The results of the first hypothesis test (H1) showed that budget participation (X1) in the preparation of APBDes had no effect on budgetary slack. This indicates that the hypothesis of budget participation in the preparation of APBDes has an effect on budgetary slack rejected. The results of this study show that budget participation in the preparation of APBDes did not trigger subordinates to create slack on the budget that was prepared. The increase or decrease in slack depends on the extent to which the individual is more self-interested or working in the interests of his or her organization which is the self-actualization of the level of commitment that a subordinate has. That is, if there is no conflict of interest between subordinates and superiors in an organization, then the implementation of budgeting participation will likely not cause slack with the organization's budget. This happens because although there are indications that budgeting participation will affect budgetary slack but in the preparation of APBDes in villages in Waigete District, Sikka Regency the indication is very small, due to low conflicts of interest between subordinates and superiors in determining the final budget.

The results of this study are reinforced by the opinion (Mulyadi in Sutanto, 2011) which states that participation in budgeting means the participation of operating managers

in deciding together with the budget committee on the series of future activities that will be pursued by the operating managers in achieving budget targets. The results of this study are in line with the results of research conducted by (Meirina & Afdaluddin, 2018) and (Putra & Mintoyuwono, 2019), which stated that budget participation had no effect on budget slack. But not in line with the results of research conducted by (Siswiraningtyas & Yuhertiana, 2021), which states that budget participation has an effect on budget constraints.

2. The Effect of Information Asymmetry on Budgetary Slack

The results of the second hypothesis (H2) test showed that information asymmetry (X2) in the preparation of APBDes had an effect on budgetary slack. Thus, the hypothesis of information asymmetry in the preparation of APBDes affects the budgetary slack received. In this case, subordinates have more information that can be used for decision making related to the budget than superiors, so that when in determining the budget subordinates or employees will provide more information in accordance with their field of work and their respective interests in order to achieve organizational goals to superiors. So, it can be said that there is an information asymmetry between budget implementers in the preparation of village APBDes in Waigete District, Sikka Regency.

The results of this study are reinforced by Dunk's opinion in (Putranto, 2012) which states information as a state that occurs if the information that subordinates have about the unit for which he is responsible is better than information about it owned by his superiors. So, when the subordinate's information is better than the superior, the subordinate will declare a lower target than is possible to achieve. The results of this study are in line with research conducted by (MELASARI & NISA, 2020) and (Meirina & Afdaluddin, 2018), which states that information asymmetry has an effect on budget budgets. But not in line with the results of research conducted by (Sari, Diana, & Mawardi, 2019), which states that asymmetry does not significantly affect budgeting slack.

3. The Impact of Organizational Commitment to Budgetary Slack

The results of the third hypothesis test (H3) showed that the organization's commitment (X3) in the preparation of APBDes had no effect on budgetary slack. Thus, the hypothesis of organizational commitment in the preparation of APBDes affecting budgetary slack is rejected. Goals in an organization will be achieved when each individual has a high organizational commitment. Conversely, individuals with low organizational commitment will tend to have low attention to organizational achievement and tend to strive to meet personal interests. Individuals with high organizational commitment will use the information they have to create a relatively more precise budget. . The existence of a high organizational commitment will be able to avoid budget constraints. In the preparation of village APBDes in Waigete District, Sikka Regency and based on research data that the village government in Waigete District, Sikka Regency has a high organizational commitment so as not to trigger subordinates to create slack on the budget compiled. The results of this study are reinforced by the agreement of Robbins and Judge (2007) organizational commitment is a situation in which an individual sides with the organization and his or her goals and desire to maintain his or her membership in the organization. The results of this study are in line with research conducted by Putra (2019) and Sari (2019), which stated that the organization's commitment had no effect on budget constraints. But not in line with the results of research conducted by Siswaraningtyas (2021), which states that the organization's commitment has an effect on budget constraints.

4. **Budget participation, information asymmetry and organizational commitment simultaneously influence the preparation of APBDes against budgetary slack**

The results of the fourth hypothesis (H4) test showed that budget participation, information asymmetry and organizational commitment simultaneously had an effect in the preparation of APBDes against budgetary slack. Thus, the hypothesis of budget participation, information asymmetry and organizational commitment simultaneously affects the preparation of APBDes against budgetary slack received. In this case budget participation, information asymmetry and organizational commitment together can affect the occurrence of budgetary slack. Where, if the high participation of the budget in the process of preparing village APBDes in Waigete District, Sikka Regency will provide a greater opportunity for subordinates to make the budget easily achieved for personal interests in terms of avoiding risk and not properly reviewed by superiors regarding the budget will automatically be able to cause budgetary slack, because the budget made by subordinates in accordance with their personal interests and participation or partition. High participation from subordinates in budgeting will appear there is an information asymmetry where, subordinates have more information from superiors so that subordinates take the decision to provide biased information by making the budget relatively easy to achieve, thus causing budgetary slack.

The results of this study also stated that organizational commitment is also a trigger for budgetary slack. Goals in an organization will be achieved when each individual has a high organizational commitment. Conversely, individuals with low organizational commitment will tend to have low attention to organizational achievement and tend to strive to meet personal interests. Individuals with high organizational commitment will use the information they have to create a relatively more precise budget. The existence of high organizational commitment will be able to avoid budget gaps (Nouri and Parker) in (Rahmiati, 2013). In the preparation of village APBDes in Waigete District, Sikka Regency has involved the participation of village governments that have a strong commitment to build villages in Waigete District, Sikka Regency but the understanding of information owned by the village government is very minimal, so that in the preparation of the budget there is difficulty to project what happens in the future. Thus, the budget that is prepared does not encourage efficiency and the amount of budget made higher or lower than it should be prepared so that the occurrence of budgetary slack.

The results of this study, obtained an Adjusted R square value of 0.550, which means budget participation, information asymmetry and organizational commitment in the preparation of APBDes together affect budgetary slack by 55%, while the remaining 45% is influenced or explained by other factors outside of this study such as, clarity of budget goals, locus of control, organizational culture, budgetary control, individual capacity and self esteem.

Based on the results of this study, it is expected that the village government in Waigete District, Sikka Regency in the process of preparing and implementing the budget needs to pay attention to things that can cause budgetary slack such as, budget participation, information asymmetry and organizational commitment in the preparation of APBDes in order to create budgets and financial management that is economical, efficient and effective for the welfare of the community.

CONCLUSION

Based on the formulation of the problem, the purpose, the theoretical foundation, hipótesis and the results of the tests conducted, it can be concluded that budget participation in the preparation of village APBDes in Waigete District, Sikka Regency

has no effect on budgetary slack. This means that if there is no conflict of interest between subordinates and superiors in an organization, then the implementation of budgeting participation will likely not cause slack with the organization's budget. Asymmetry of information in the preparation of village APBDes in Waigete District, Sikka Regency affects budgetary slack. This means that subordinates have more information that can be used for decision making related to the budget than superiors, so that when in determining the budget subordinates or employees will provide more information in accordance with their field of work and their respective interests in order to achieve organizational goals to superiors. The organization's commitment in the preparation of village APBDes in Waigete District, Sikka Regency has no effect on budgetary slack. This means that in the preparation of village APBDes in Waigete District, Sikka Regency has a high organizational commitment so as not to trigger subordinates to create slack on the budget compiled. Budget participation, information asymmetry and organizational commitment in the preparation of village APBDes in Waigete District, Sikka Regency jointly affect budgetary slack. The magnitude of the effect rate of independent variables simultaneously on dependent variables by 55% while the remaining 45% was influenced or explained by other variables outside the study such as clarity of budget goals, locus of control, organizational culture, budgetary control, individual capacity and self esteem.

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