

# Ningrum Pramudiati

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## DETERMINAN BUDGETARY SLACK

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### **ABSTRACT**

*This study aims to test the influence of budget participation, information asymmetry, budget emphasis, and organizational commitment to budgetary slack at the Regional Device Organization (OPD) in Bantul Regency. The number of samples used in this study was 78 respondents using the purposive sampling method. The data analysis technique used is multiple linear regression. The results prove that budget participation positively affects budgetary slack while information asymmetry, budget emphasis, and organizational commitment do not affect budgetary slack.*

**Keywords:** budget participation, information asymmetry, budget emphasis, organizational commitment, budgetary slack

### 1. INTRODUCTION

Preparing the Regional Budget involves various parties in the local government organization by following per under Law No. 32 of 2014. Lower-level management, mid-level management, and top-level management are the budgeting process parties to improve the public organization management's efficiency and effectiveness (Kusniawati and Ibnu: 2018). The budget is needed as a planning tool consisting of the accumulation of targets achieved by managers in realizing future activities (Wati, Yohan, and Noce: 2013).

The budget serves as a measuring tool to compare income and expenditures that become a reference for finding the amount of income and expenditure as a reference in decision making and regional development planning (Windiani, Sujana, and Yasa: 2018). Budgetary slack and budget estimation are the most frequent issues in the budgeting process. The discrepancy between the amount of budget compiled and the actual budget amount is called budgetary slack (Bangun and

Andani: 2012). The estimated budget that often occurs is the small amount of budget compiled, while the expenditure is so high that it is used as a manager to do slack (Jaya: 2019). Summary of the budget realization report in Bantul Regency in 2015-2019 is presented in the following table:

**Table 1. Regional Revenue Budget Realization Report**

| Years | The Revenue          |                      |            |
|-------|----------------------|----------------------|------------|
|       | Budget               | Realization          | Percentage |
| 2015  | 1.914.059.443.086,67 | 1.951.223.236.705,05 | 101,94     |
| 2016  | 2.092.586.355.760,60 | 2.000.334.166.353,05 | 95,59      |
| 2017  | 2.095.073.460.546,68 | 2.086.878.989.570,45 | 99,61      |
| 2018  | 2.206.505.821.341,60 | 2.227.752.027.348,97 | 100,96     |
| 2019  | 2.258.180.662.975,05 | 2.269.539.168.227,63 | 100,50     |

Source: PPID Kabupaten Bantul, 2019

**Table 2. Regional Budget Realization Report**

| Years | The Expenditure      |                      |            |
|-------|----------------------|----------------------|------------|
|       | Budget               | Realization          | Percentage |
| 2015  | 2.179.257.337.075,43 | 1.933.302.495.457,00 | 88,71      |
| 2016  | 2.358.567.406.918,41 | 2.016.543.978.974,11 | 85,50      |
| 2017  | 2.330.695.497.939,22 | 2.076.742.163.062,60 | 89,10      |
| 2018  | 2.422.007.128.661,99 | 2.165.651.760.352,96 | 89,42      |
| 2019  | 2.504.062.661.991,45 | 2.283.585.037.902,49 | 91,20      |

Source: PPID Kabupaten Bantul, 2019

7

The difference between the budget and the realization of the budget occurred in the Bantul Regency Government Budget in 2015-2019 (Table 1 and 2). In 2015, 2018, and 2019, the Bantul Regency Government's regional budget estimate is lower than its realization. The Regional Budget of the Bantul Regency government is smaller than estimated. The Regional Budget is done so that the target is achieved and the employee's performance looks good.

Asymmetry of information between superiors and subordinates is what can lead to budgetary slack. <sup>4</sup> The higher the asymmetry of information, the higher the budgetary slack probability (Windiani, Sujana, and Yasa: 2018). Subordinates who have better information than superiors, then subordinates have the opportunity to take budget participation by providing sufficient information so that budgeting is easily achieved (Meirina and Affalludin: 2018).

Budgetary slack often occurs due to pressure from superiors aimed at subordinates to make a reasonable budget. The budget target's achievement is one of the managers' performance assessments (Murtin and Taufiq 2012). Managers who do not reach the budget will be penalized. However, if the manager reaches the budget target, then the manager will get compensation or bonuses. In the end, managers do budgetary slack to achieve budget targets set to make performance assessments look good (Sawitri: 2014).

Another factor causing budgetary slack is the organization's commitment. Organizational commitment is a strong bond within the individual to carry out its objectives (Jaya: 2019). An individual with a high organizational commitment will try not to do budgetary slack because managers have a high commitment to running the budget by following its objectives (Lunadewi and Erawati: 2016).

We conducted this research because of the inconsistent results of some previous studies. Research conducted by (Utari and Asnawi: 2017) states that budget participation has

no impact on budgetary slack, while research conducted by (Widyaningsih: 2011) states that budget participation directly impacts budgetary slack. Research conducted by (Irfan, Santoso, and Effendi: 2016) states that information asymmetry has no impact on budgetary slack, while research conducted by (Meirina and Affalludin: 2018) states that information asymmetry affects budgetary slack. Research conducted by (Resen and Nyoman: 2015) states that budget emphasis shows results that negatively affect budgetary slack. Research conducted by (Wati, Yohan, and Noce: 2013) states that budget emphasis significantly impacts budgetary slack. Research conducted by (Dewi and Ni Made Sunarsih: 2009) states that the organization's commitment has a negative impact on budgetary slack, while research conducted by (Mukaromah and Dhini: 2015), the organization's commitment partially does not affect budgetary slack.

## 2. LITERATURE REVIEW

### *Agency Theory*

Agency theory occurs if there is a work contract between the government legislature (principal) and the executive of the people's representatives (agent) (Murtin and Taufiq: 2012). The principal in this study is the superior manager (Regent of Bantul Regency), and the agent in this study is the head of the department, which is the research criteria. This theory explains differences in interests or segregation of duties between top-level managers who provide authority (principal) and lower-level managers who exercise authority (agent).

Top-level managers often use their power to blame lower-level managers in the budgeting process. Lower-level managers know more about the Regional Government's real conditions because lower-level managers are in direct contact with the people, so they have more information about finances. However, top-level managers have an advantage in power

(Mukaromah and Dhini: 2015). Budgetary slack over this information asymmetry will appear when lower-level managers make lower budgets by lowering income and increasing expenses so that budget targets will be easier to achieve (Perdana and Gerianta: 2017).

### **Budget**

The budget (budget) is a unit of currency for a period that is recognized in planning activities related to the acquisition of financial resources and other resources (Wati, Yohan, and Noce 2013). The budget's purpose is for planning, decision making, performance measurement tools, and to improve communication and coordination between members (Bangun and Andani: 2012).

### **Budget Participation**

Budget participation, namely various parties, top-level managers and lower-level managers, take an active role in the budget-making process (Mukaromah and Dhini: 2015) Communication between managers and employees in the budgeting process requires that subordinate managers understand everything their superiors want (Nitiari and Ketut: 2015).

### **Information Asymmetry**

Information asymmetry is a condition when there is a misalignment or insufficient information between superior and subordinate managers (Effendy: 2017). Information asymmetry is one of the causes for the emergence of agency theory. This information asymmetry causes those with more information to manipulate the real situation so that the performance appraisal looks better.

### **Budget emphasis**

The budget emphasizes pressures from superiors to subordinates to immediately calculate the budget according to superiors' plan set by superiors (Bangun and Andani: 2012). Budget emphasis calculation is done so that performance measurement can look better (Sujana: 2010). The main reason subordinates create slack <sup>1</sup> in the budget is to look for opportunities to increase the salary or compensation. Suppose the subordinates think the award they get is not based on achievement. The subordinates will make a budgetary slack to achieve the target (Bitlinandas: 2018) by loosening the target so that the budget can be more easily achieved (Jaya: 2019).

### **Organizational Commitment**

Organizational commitment is a strong bond or sense of belonging to the organization by complying with the rules, values, and goals to maintain its membership (Ferawati, Yusralaini, and Safitri: 2015). Organizational commitment will develop when employees have an emotional relationship with the organization related to the values and moral support found in an organization (Putri: 2017).

### **Budgetary slack**

Budgetary slack occurs when there is a mismatch between the budget that has been made and the budget realization. Subordinate managers do not provide factual information to superior managers. Subordinate managers reduce sales turnover when making budgets so that future budget targets can be easier to achieve (Utari and Asnawi: 2017) so that manager performance will look better. Besides, budgetary slack serves to minimize uncertainties in the future (Ferawati, Yusralaini, and Safitri: 2015).

## Research Model

Budgetary slack is the difference between budget and budget realization. Subordinate managers often underestimate revenue budgets and higher expense budgets. If the budget target is easily achieved, the manager's performance can look better (Wati, Yohan, and Noce: 2013). The factors that influence budgetary slack are <sup>1</sup> budget participation, information asymmetry, budget emphasis, and organizational commitment.

High budget participation from subordinate managers will allow subordinate managers to carry out budgetary slack. If budgetary participation is only carried out by subordinate level managers and is not controlled by superior managers, then the risk of budgetary slack is also low (Sawitri: 2014). Information asymmetry occurs when subordinate managers have better information than superior managers. Finally, superior managers get biased information from subordinate managers, which results in a higher likelihood of budgetary slack (Tresnayani and Gayatri: 2016). Budget emphasis occurs when the pressure or target set by the boss is too high. However, subordinate managers have difficulty achieving these targets (Bitlinandas: 2018). Organizational commitment is an assertive attitude towards responsibilities and obligations in an organization where employees work. The higher the employee's commitment to the organization where they work, the lower the possibility of budgetary slack, and vice versa (Basri: 2018).

This study was conducted to examine whether there is an influence between <sup>1</sup> budget participation, information asymmetry, budget emphasis, and organizational commitment to budgetary slack. Based on the descriptions that have been stated previously related to this research, it can be concluded through a framework as follows in Figure 1:



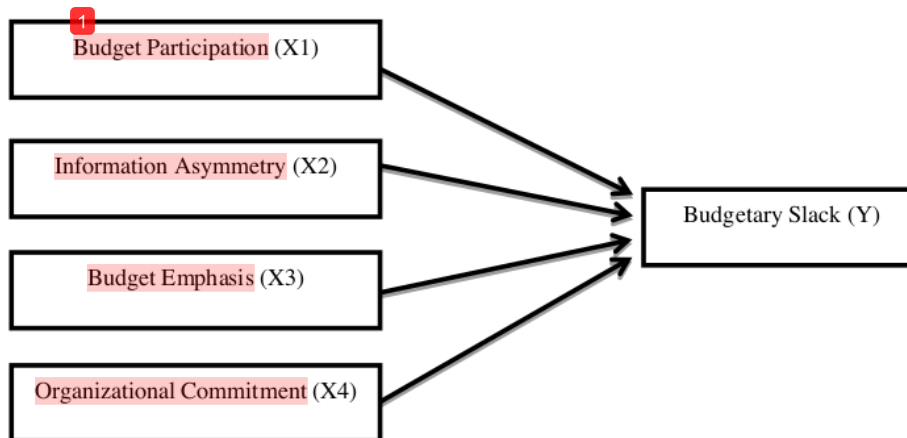


Figure 1: Research Model

## HYPOTHESIS DEVELOPMENT

Budget participation is a form of participation of various parties in the organization involved when preparing a budget to improve every part of the organization. Superior managers and subordinate managers participate in the budgeting process to achieve organizational goals. The budget is made by following the expenditure or income allocated from the collective agreement to realize an economical, efficient, and sufficient budget to be easily achieved (Windiani, Sujana, and Yasa: 2018).

Subordinate managers prefer budgeting by making a smaller revenue budget and a larger expenditure budget to be easily achieved. This condition has the opportunity to create a budgetary slack in Bantul Regency. Therefore, budget participation has an impact on budgetary slack (Basri: 2018). The higher the budget participation of a subordinate when compiling a budget, the more excellent the opportunity to implement a budgetary slack (Mukaromah and Dhini: 2015). The hypothesis by following per under the explanation above is:

**H1: Budget participation has a positive effect on Budgetary Slack.**

Information asymmetry is the mismatch or misalignment of information obtained between superior managers (principal) and subordinate managers (agents). Subordinate managers have more information than superior managers. Subordinate managers take advantage of the information they have for personal gain by increasing or decreasing budgets that are easy to achieve (Lunadewi and Erawati: 2016). Therefore, information asymmetry has an impact on budgetary slack (Effendy: 2017). The higher the level of information assimilation, the greater the chance for budgetary slack. The information asymmetry possessed by the subordinate managers allows the subordinate managers to loosen the budgets they compile so that they are easily achieved (Mukaromah and Dhini: 2015). The hypothesis by following per under the explanation above is:

**H2 : Information asymmetry has a positive effect on Budgetary Slack.**

The superior manager often puts pressure on the subordinate managers so that the subordinate managers can carry out their duties properly. The pressure exerted on superior managers can be making budgets that are too tight. Subordinate managers who achieve targets and perform well will receive rewards. If the subordinate managers do not reach the target, then the subordinate managers will get sanctions. The higher the pressure exerted from the superior manager, the subordinate manager will try to achieve the target, and the performance is considered adequate by the superior manager (Bitlinandas: 2018). Therefore, budget emphasis has an impact on budgetary slack (Junjunan and Yulianto: 2019). The budget is used as a benchmark for employee performance. If the employee's desire to get a reward is getting better, then the chances of budgetary slack will be even higher. Therefore, the higher the budget emphasis in an organization, the greater the chance for budgetary slack

to occur (Riantari and Maria: 2019). The hypothesis by following per under the explanation above is:

**H3 : Budget Emphasis has a positive effect on Budgetary.**

Employees who have organizational commitment always feel obliged to support and dedicate themselves to the organization where they work. Employees also strive to achieve the organization's goals and objectives (Negara & Wirajaya: 2018). Therefore, organizational commitment has a significant impact on budgetary slack (Sujana: 2010). Employees who exemplify organizational commitment will prioritize organizational interests over personal interests to reduce slack budgetary potential. However, Budgetary slack will be higher for employees who always prioritize personal interests rather than organizational interests. Therefore, the greater the employees' organizational commitment, the smaller the chances of budgetary slack occurring (Windiani, Sujana, and Yasa: 2018). The hypothesis by following per under the explanation above is:

**H4 : Organizational Commitment has a negative effect on Budgetary Slack.**

## RESEARCH METHODS

The population in this research is employees who participate in the preparation. The executor is responsible for the Regional Device Organization (OPD) in Bantul Regency activities program. This research uses the purposive side as a sampling technique with sampling parameters used by (Tresnayani and Gayatri: 2016) and (Kusniawati and Ibnu: 2018):

1. Employees who have served at least one year
2. Head of a department, head of sub-division of finance, head of planning, finance staff, and planning staff..

Budgetary Slack is measured using six indicators: 1) the planned standard does not motivate an increase in productivity, 2) the budget can create the budget target set quickly, 3) the ability to anonymize costs, 4) no specific requirements are expected, 5) the calculation standard does not motivate the creation of efficiency, 6) targets that are usually determined when calculations are easy to reach (A. L. Sari, Nur, and Mawardi: 2019).

Measurement of Budget Participation uses six indicators, namely: 1) budgeting, 2) skills in submitting suggestions, 3) frequency of submitting proposals, 4) participation, 5) determining the budget, 6) frequency of asking for proposals (Basyir: 2016).

Information asymmetry is measured using six indicators, namely: 1) the availability of information owned by individuals, 2) data on the organization, 3) job descriptions, 4) potential performance data, 5) individual expertise about information, 6) appropriateness of the information provided (Basyir: 2016)

Measurement of Budget Emphasis uses five indicators, namely: 1) budget as control, 2) budget as a performance standard, 3) skills to achieve targets, 4) determined budget increases performance, 5) reward when pursuing budget targets (Meirina and Affalludin: 2018).

Measurement of Organizational Commitment uses seven indicators, namely: 1) feeling happy in the organization, 2) Working loyally, 3) accustomed to working hard for the organization, 4) feeling of belonging to the organization, 5) transitioning does not create a turnover intention, 6) long-term concern in the organization, 7) equality of value systems (A. L. Sari, Nur, and Mawardi: 2019).

## RESULTS AND DISCUSSION

The questionnaires were distributed to 24 agencies in the Regional Device Organization (OPD) in Bantul Regency. Questionnaire distribution data shows that as much as 74% of the questionnaires can be processed (Table 1).

**Table 1: Details of Questionnaire Distribution and Return**

| <b>Details</b>                                | <b>Total</b> | <b>Percentage</b> |
|---|--------------|-------------------|
| Questionnaires were distributed               | 105          | 100%              |
| Questionnaire returned                        | 100          | 95%               |
| The questionnaire that did not get a response | 22           | 21%               |
| Processed questionnaires                      | 78           | 74%               |

Meanwhile, the frequency and percentage of respondents' data descriptions indicated that the respondents were around 19-58 years old. Respondents consisted of 45% male and 55% female. The education level of respondents with the largest percentage was undergraduate (46%). 55% of respondents who filled out the questionnaire were planning staff and had a working period of 50% of the respondents were 1 to 10 years (Table 2).

**Table 2: Respondents Description**

| <b>Characteristics</b>    |                    | <b>Frequency</b> | <b>Percentage</b> |
|---------------------------|--------------------|------------------|-------------------|
| <b>Age</b>                | 19-28              | 16               | 20%               |
|                           | 29-38              | 27               | 35%               |
|                           | 39-48              | 26               | 33%               |
|                           | 49-58              | 9                | 12%               |
|                           | <b>Total</b>       | <b>78</b>        | <b>100%</b>       |
| <b>Gender</b>             | Male               | 35               | 45%               |
|                           | Female             | 43               | 55%               |
|                           | <b>Total</b>       | <b>78</b>        | <b>100%</b>       |
| <b>Level Of Education</b> | Senior High School | 14               | 18%               |
|                           | Diploma            | 16               | 21%               |
|                           | Bachelor           | 36               | 46%               |
|                           | Master             | 12               | 15%               |
|                           | <b>Total</b>       | <b>78</b>        | <b>100%</b>       |
| <b>Position</b>           | Head Of Department | 5                | 6%                |
|                           | Head Of Finance    | 20               | 26%               |
|                           | Head Of Planning   | 10               | 13%               |
|                           | Planning Staff     | 43               | 55%               |
|                           | <b>Total</b>       | <b>78</b>        | <b>100%</b>       |
| <b>Years of Service</b>   | 1-10               | 39               | 50%               |
|                           | 11-20              | 20               | 25%               |
|                           | 21-30              | 13               | 17%               |
|                           | 31-40              | 6                | 8%                |
|                           | <b>Total</b>       | <b>78</b>        | <b>100,0</b>      |

### Instrument Testing

The instrument validity test showed that all study variables in the study were valid with a significance level of  $<0.05$  and a correlation level of  $> 0.05$ .

**Table 3: Validity Test Results**

| Variabels                        | Instrumens | Correlation | Sig (2-Tailed) |                       |
|----------------------------------|------------|-------------|----------------|-----------------------|
| <b>Budgetary Slack (Y)</b>       | Y.1        | .323**      | .004           | V<br>A<br>L<br>I<br>D |
|                                  | Y.2        | .488**      | .000           |                       |
|                                  | Y.3        | .697**      | .000           |                       |
|                                  | Y.4        | .522**      | .000           |                       |
|                                  | Y.5        | .626**      | .000           |                       |
|                                  | Y.6        | .573**      | .001           |                       |
| <b>Partisipasi Anggaran (X1)</b> | X1.1       | .778**      | .000           |                       |
|                                  | X1.2       | .773**      | .000           |                       |
|                                  | X1.3       | .523**      | .000           |                       |
|                                  | X1.4       | .817**      | .000           |                       |
|                                  | X1.5       | .710**      | .000           |                       |
|                                  | X1.6       | .508**      | .000           |                       |
| <b>Asimetri Informasi (X3)</b>   | X2.1       | .808**      | .000           |                       |
|                                  | X2.2       | .843**      | .000           |                       |
|                                  | X2.3       | .815**      | .000           |                       |
|                                  | X2.4       | .818**      | .000           |                       |
|                                  | X2.5       | .814**      | .000           |                       |
|                                  | X2.6       | .357**      | .001           |                       |
| <b>Budget Emphasis (X4)</b>      | X3.1       | .744**      | .000           |                       |
|                                  | X3.2       | .862**      | .000           |                       |
|                                  | X3.3       | .824**      | .000           |                       |
|                                  | X3.4       | .836**      | .000           |                       |
|                                  | X4.5       | .639**      | .000           |                       |
| <b>Komitmen Organisasi (X4)</b>  | X4.1       | .697**      | .000           |                       |
|                                  | X4.2       | .680**      | .000           |                       |
|                                  | X4.3       | .636**      | .000           |                       |
|                                  | X4.4       | .785**      | .000           |                       |
|                                  | X4.5       | .802**      | .000           |                       |
|                                  | X4.6       | .793**      | .000           |                       |
|                                  | X4.7       | .649**      | .000           |                       |

Description: \*\* sig.  $<1\%$

Reliability test results show that the questionnaire has a high level of reliability in four variables. However, one variable has a low variable level, namely the budgetary slack variable.

**Table 4: Reliability Test Results**

| Variables                 | Cronbach's alpha | Informations         |
|---------------------------|------------------|----------------------|
| Budget Participation      | 0,781            | High reliability     |
| Information Asymmetry     | 0,883            | High reliability     |
| <i>Budget emphasis</i>    | 0,853            | High reliability     |
| Organizational Commitment | 0,832            | High reliability     |
| <i>Budgetary slack</i>    | 0,529            | Moderate Reliability |

## HYPOTHESIS TEST

Multiple linear regression hypothesis testing results indicate that <sup>6</sup> information asymmetry, budget emphasis, and organizational commitment do not support the research hypothesis. Meanwhile, the budget participation variable supports this research hypothesis.

**Table 5: Multiple Linear Regression Test Results**

| Variables                        | $\beta$ | T      | P Value | Results       |
|----------------------------------|---------|--------|---------|---------------|
| <i>(constant)</i>                | 3,375   | 12,130 | 0,000   |               |
| Budget Participation             | 0,171   | 2,293  | 0,025   | Supported     |
| Information Asymmetry            | 0,002   | 0,040  | 0,968   | Not Supported |
| <i>Budget emphasis</i>           | -0,108  | -1,558 | 0,124   | Not Supported |
| Organizational Commitment        | 0,110   | 1,415  | 0,161   | Not Supported |
| F value = 2.695                  |         |        |         |               |
| Sig. F = 0.037                   |         |        |         |               |
| <i>Adjusted R Square = 0.081</i> |         |        |         |               |
| Significance < 5%                |         |        |         |               |

<sup>14</sup> The results showed that budget participation has a positive effect on budgetary slack. This research supports research (Luhur and Ni: 2019) which <sup>11</sup> states that budget participation impacts budgetary slack. Employees who work in the Dinas and Bodies of the Regional Device Organization (OPD) in Bantul Regency have high budget preparation participation. Employees who work in the Dinas and Bodies of the Regional Device Organization (OPD) in Bantul Regency have



high budget preparation participation (Fadhli and Indriani: 2019). The participation of superior managers and subordinate managers in the budgeting process will result in the absence of private information or cause a pressure budgeting process between the two. The reduced information asymmetry between the two managers will lead to a reduced possibility of budgetary slack (Ngo, Doan, and Huynh: 2017). Participation in the budgeting process also increases the satisfaction of each individual involved in carrying out work by following under their area of expertise and the satisfaction of all involved in the organization (Zonatto et al: 2020)

The results of the second hypothesis test <sup>15</sup> of this study indicate that information asymmetry has no positive effect on budgetary slack. This research supports research (Ardinasari: 2017), <sup>1</sup> which states that information asymmetry has no positive effect on budgetary slack. Employees of each department in Regional Device Organization (OPD) in Bantul Regency must follow the established regulations regarding budget information delivery. Subordinate managers who participate in budget preparation will always provide information by following the superior managers' actual situation (Rahim and Syamsuri: 2019). Supervisory managers and subordinate managers must submit budget information by following per under actual conditions and circumstances (Kire and Herly: 2019).

The results of the third hypothesis test show <sup>3</sup> that budget emphasis has no positive effect on budgetary slack. This research supports research (Meirina and Affalludin: 2018) , which states that budget emphasis has no impact on budgetary slack. Budgets are not used as a performance appraisal tool in public sector organizations. So that budget compilers do not feel pressured in achieving predetermined budget targets (R. P. Sari and Lucky: 2019) (Putra and Danang: 2019). Subordinate managers and employees involved in budgeting do not pursue the targets set by the superior manager.

The results of the fourth hypothesis test indicate that organizational commitment has no adverse effect on budgetary slack. This research supports research (Putra and Danang: 2019) , which states that organizational commitment <sup>13</sup> does not affect budgetary slack. The level of commitment held by employees <sup>13</sup> does not affect the occurrence of budgetary slack. Employees who

work in government agencies do work only to fulfill obligations and responsibilities by following applicable regulations (Mukaromah and Dhini: 2015). Employees also carry out their duties by following under the designated areas of expertise and departments. Employees do not have the ambition to achieve targets because government organizations are not profit-oriented organizations.

## **CONCLUSION**

We conducted <sup>5</sup> this research to examine the effect of Budget Participation, Information Asymmetry, Budget Emphasis, and Organizational Commitment on Budgetary Slack in Regional Device Organization (OPD) in Bantul Regency. It can conclude from <sup>10</sup> this study that budgetary participation has a positive effect on budgetary slack, while information asymmetry, budget emphasis, and organizational commitment do not affect budgetary slack.

## **Limitations**

- a. We only conducted this research on the Bantul Regency Regional Apparatus Organization consisting of regional offices and agencies <sup>7</sup> so that the results of this study cannot be generalized.
- b. This research data collection method using a questionnaire so that researchers do not know the actual situation and process in budgeting at Regional Device Organization (OPD) in Bantul Regency.
- c. The Budgetary Slack variable has low reliability. One of the variables from the results of the study's reliability test of this study is the Budgetary Slack variable.

## **Suggestions**

- a. Future studies should take a sample of public sector organizations such as hospitals, which are more semi-profit oriented.
- b. Further research should be carried out in various OPDs in Indonesia with the same characteristics so that this research can be generalized.
- c. Future research is expected not only to use the questionnaire method but also to use observation and interviews so that the data obtained is more transparent and more accurate by following per under the actual conditions.

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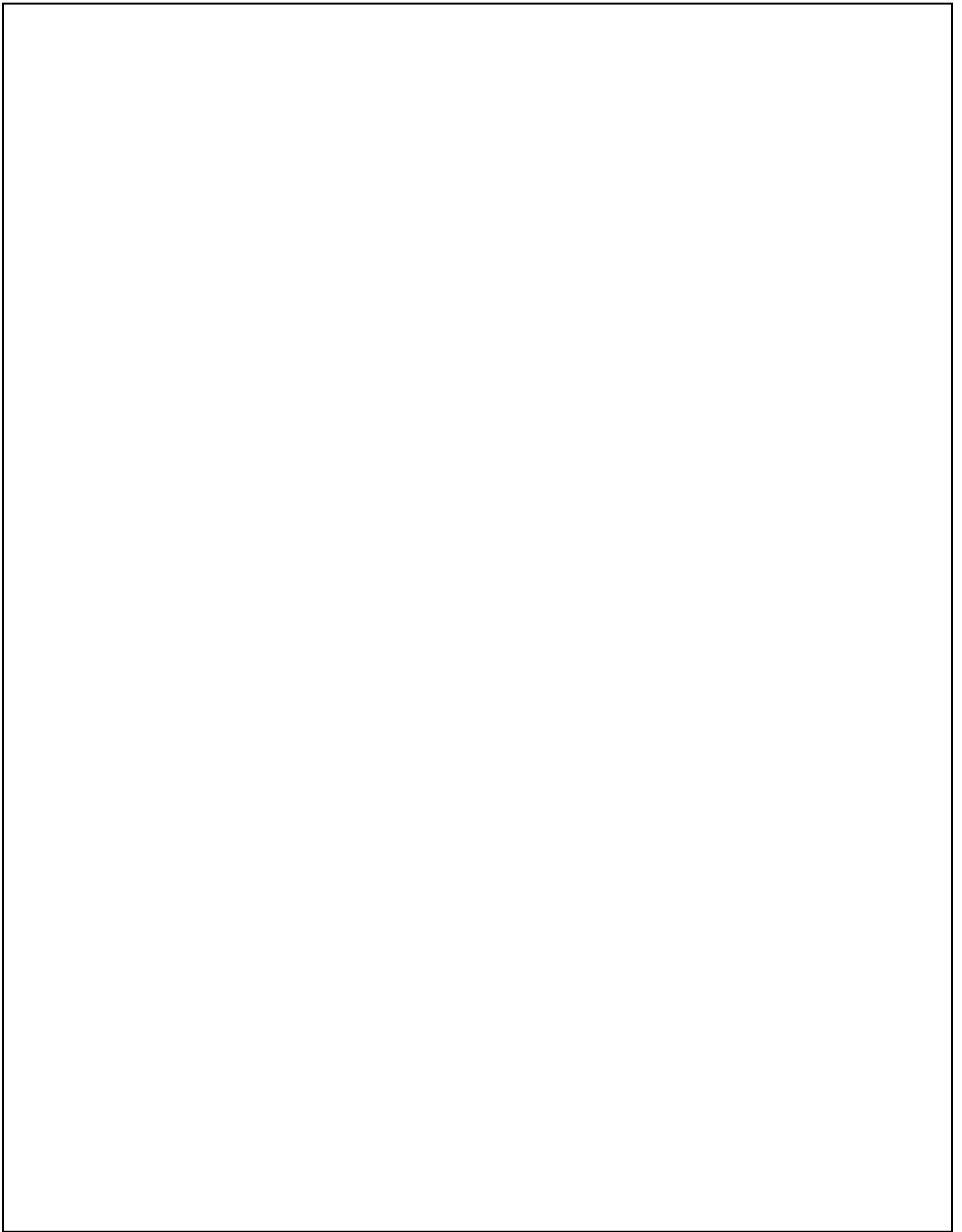
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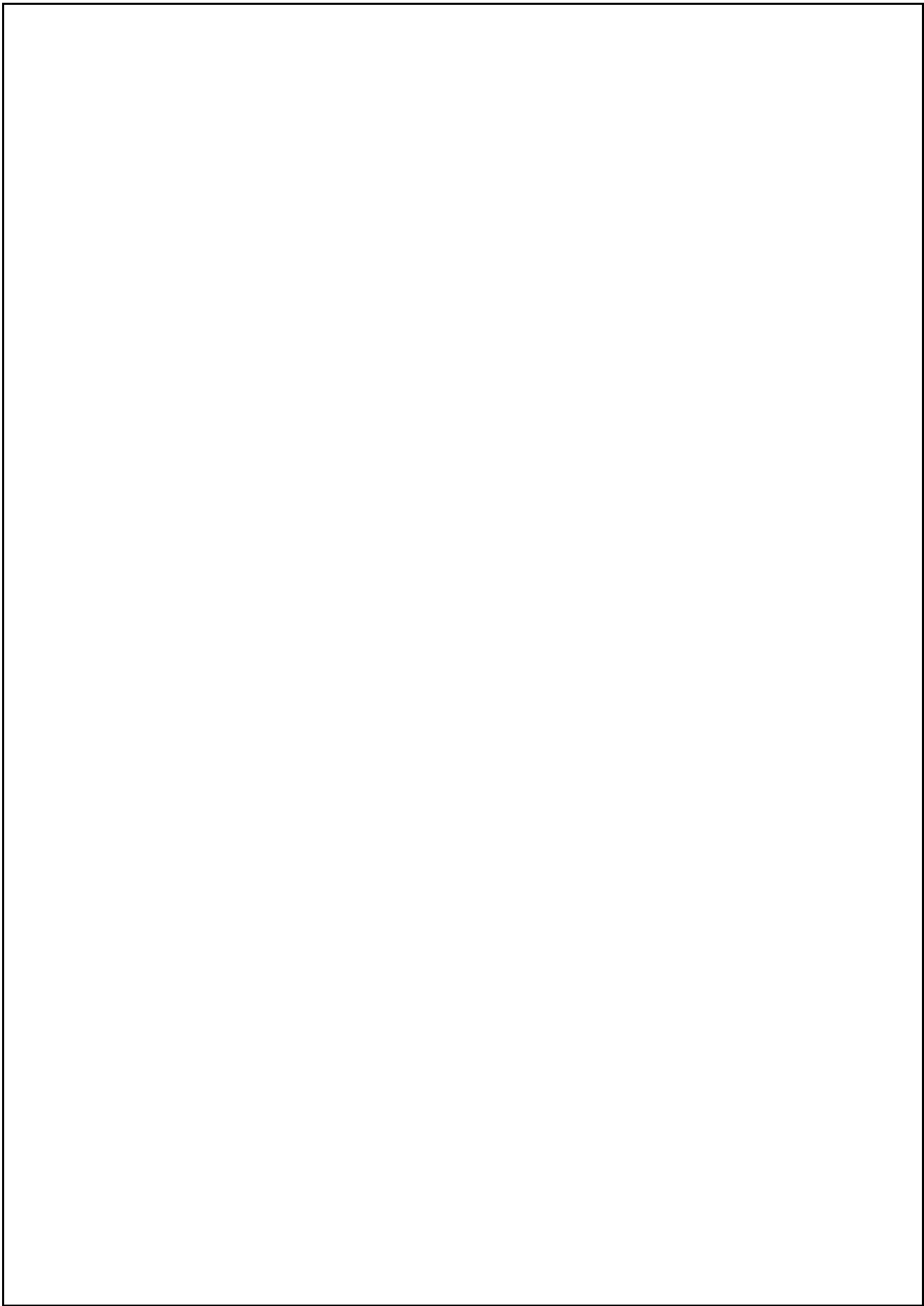
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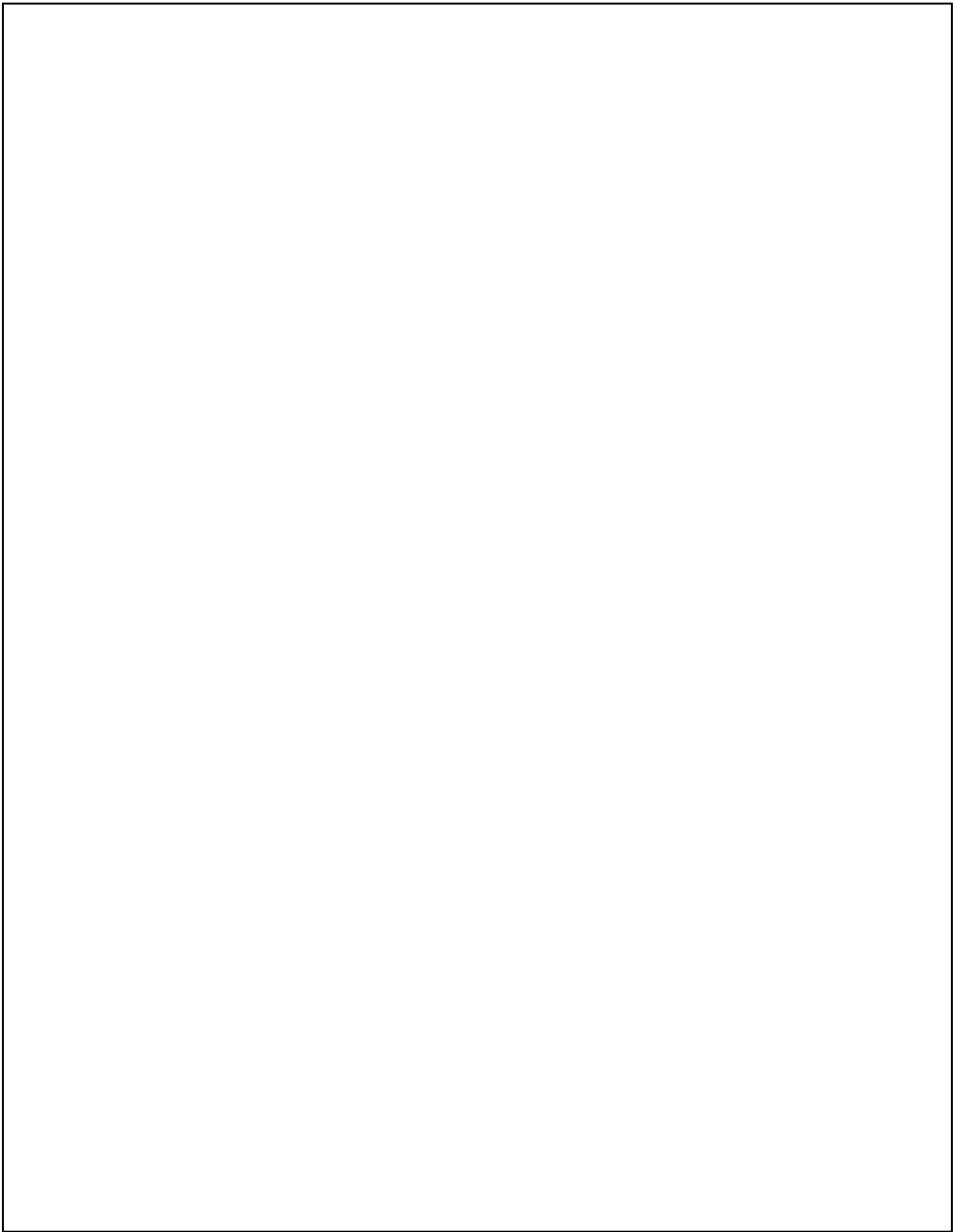
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