

THE EFFECT OF BUDGETARY PARTICIPATION, ASYMMETRY INFORMATION, BUDGET EMPHASIS AND COMITMENT ORGANIZATION TO BUDGETARY SLACK AT SKPD GOVERNMENTAL OF BENGKULU CITY.

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ABSTRACT

The objective of this research is to know the effect of Budgetary Participation, Asymmetry Information, Budget Emphasis and Comitment Organization to budgetary slack at SKPD govermental of Bengkulu City. This research used Quesioner in data collection. The sampling method used in this study is porpositive sampling of structural echelon III and IV in unit of government of Bengkulu city that are certainly involved in the budgeting process.

The result showed that at the beginning of the study hypothesis was rejected because of budgetary participation has a positive effect on budgetary slack. This means more higher budgeting participation in govermental of Bengkulu city, budgetary slack is also will be increasing. As for the other hypothesis is accepted, because the second hyphothesis research results showed the information asymmetry has a positive effect on budgetary slack. Similary for the third hypothesis is also accepted, where the budget emphasis has a positive impact on budgetary slack. The fourth hypothesis is accepted, because the results showed that comitment organization has negative on budgetary slack. Based on F test the fifth hypothesis is also accepted which are budgetary participation, asymmetry information, budget emphasis and comitment organization are simultaneous effect on budgetary slack.

Keywords: budgetary participation, asymmetry information, budget emphasis and comitment organization.

- 1) Lecturer
- 2) Student

A. Introduction

1.1 Background

In the public sector, the budget must be notified to the public for criticism, discussion, and given inputs. Budgets in the public sector associated with the process of determining an allocation for each program and activity in monetary units that use the funds belong to the people. Funding organizations in the public sector comes from taxes and charges, profit regional or state-owned enterprises, government borrowing in the form of foreign debt and government bonds, as well as other funding sources are valid and not contrary to the legislation that has been set. Budgeting process derived from the

performance approach has been introduced in the Act No. 17 of 2003 on State Finance who explained that the work plan and budget based on job performance to be achieved or performance-based

Budgets can work well if it is supported by the participation of each of the parties concerned in it. Participation budget is a process that describes the individuals involved in drafting the budget and have an influence on budget targets and the need for respect for the achievement of budget targets, in Falikhatun Brownell (2007). At this stage of participatory budgeting can be an exchange of information, either between the superior and subordinate (vertically) and between the same managerial (horizontally). The greater the information asymmetry, the greater the required participation in the budgeting process. Expected with the participation of the budget will reduce the information asymmetry. Information asymmetry is a condition in which one party to a transaction has more information to or better than the other.

Budget emphasis is a situation where the budget as one of the most dominant factor in measuring the performance of subordinates (Anissarahma, 2008). Budget emphasis serves as a measurement tool to assess the performance of the budget established in which the budget is used only as a guide for performance assessment. Assessment of performance is the periodic determination of the operational effectiveness of an organization, the organization and its employees based on goals, standards, and established criteria. Assessment of performance based budget target is achieved or not is what will encourage subordinates to create budgetary slack. Many studies conducted to analyze the factors that may cause the tendency to create slack. One factor that has been researched and considered to have a significant effect on the incidence of budgetary slack is participation. Much research has been done to support the hypothesis that subordinate participation in budget making will result in budgetary slack (Christina and Maksum, 2008). In addition to budgetary participation Fisher, Fredericson and Peffer (2002) in Falikhatun (2007) finds that budgetary slack becomes larger in the condition of asymmetry encourages subordinates to make budgetary slack, so it can be said that the information asymmetry is the trigger of budgetary slack. Research on the factors that affect the slack is also growing with the inclusion of other variables are considered to influence the budget emphasis. Merchant Research, (1985); Pope, (1984) and Young (1985) in Anissarahma (2008), suggests that subordinates who hide / conceal relevant information in making budget will cause slack. In addition to budgetary participation and budget emphasis, researchers also include the independent variables are thought to also cause the commitment of organizational slack.

Organizational commitment is the degree to which an employee is in favor of a particular organization with the aim-The aim, as well as maintaining membership in the organization. Although in most other studies of organizational commitment variable is used as a moderating variable in this study but rather organizational commitment variables used as independent variables, it is based on previous research Anissarahma (2008) who suggests that organizational commitment is also directly affect the incidence of budgetary slack. Besides organizational commitment as a reason for choosing the independent variables showed that as the organization's commitment and support of a strong conviction of the value and the target (goal) is to be achieved within the organization (Rosaiia, 2004). Rosaiia (2004) stated that high organizational commitment will reduce individuals to perform research on budgetary slack but Anissarahma (2008) and Asriniganti (2006) found the opposite result of the influence of organizational commitment on the incidence of budgetary slack is positive and

significant, in which the organization's commitment high it does not reduce budgetary slack.

1.2 Problem formulation Based on the background of the issues raised above are:

- 1) Does participation in budget making negative effect on budgetary slack?
- 2) Is the information asymmetry has a positive effect on budgetary slack?
- 3) Is the positive effect of budget emphasis budgetary slack?
- 4) Does the organization's commitment to negatively affect budgetary slack?
- 5) Does participation in budget preparation, information asymmetry, budget emphasis and organizational commitment affect budgetary slack?

2. Theoretical Framework and Hypothesis Development

2.1. Effect of Budget Participation on budgetary slack

Research conducted by Anissarahama (2008) suggested that budget participation affects the budgetary slack. Anissarahama (2008) conducted research with samples taken are the managers who are on the lower level (lower level managers) and managers at the intermediate level (middle managers) involved in the preparation of the budget in the PT. Telkom Yogyakarta. Participation budget affect budgetary slack because of budgetary participation have assessed the consequences of the attitudes and behavior of members the organization, if the participation of the budget is not done properly can encourage subordinates to budgetary slack. Based on theory and research, the first hypothesis is proposed.

One of which led to slack is asymmetric information. Asymmetric information is a state where one party has information more than others towards something (Anggraini, 2008). Dunk in Fitri (2004) explains that as a condition of asymmetric information when subordinates have information beyond the information held by his superiors, including local information and personal information. If the subordinate has better information than the employer (there is information asymmetry), then the subordinate to take the opportunity of participation budgeting. He provided information that the bias of their personal information, by making a budget relatively easily achieved, so that there was budgetary slack (ie with a reported budget of expected performance below).

Anissarahama (2008) examined the effect of budget participation, Asymmetric Information, Budget Emphasis and Organizational Commitment on the incidence of budgetary slack where the research results of the four independent variables, which are the dominant variables affecting budgetary slack on PT. Telkom Yogyakarta is evidenced by the asymmetric information variables regression coefficient value the most. Another study also conducted by Afiani (2008) which states there is a relationship between asymmetric information on budgetary slack, wherein when information asymmetry is high then the slack / too high a budget gap. Based on the description and the study can be arranged above the second hypothesis, namely:

H1: asymmetric information on budgetary slack has a positive effect of local government organizations.

2.2 Effect of Budget Emphasis on budgetary slack.

Budget emphasis is a state where there is a state enterprise, the budget is the single most dominant factor in measuring the performance of subordinates. When the performance of subordinates is determined by the budget has been prepared, then the

subordinate will try to obtain a favorable variance. This favorable variance is obtained by creating slack.

Baiman and Lewis (1989) in Afiani (2010) stated that the budget emphasis in performance evaluation may encourage the creation of budgetary slack. The main reason the manager does not create a gap in the budget is to create opportunities for them to increase the rewards they get, if the manager feels that the rewards they receive are based upon the achievement of the budget, they will create budgetary slack when in the process of participation. Research conducted by Anissarahma (2008) concerning the influence of participation, budget emphasis and information asymmetry of budgetary slack stated that budget emphasis and budgetary participation significant effect on budgetary slack. Based on the description and results of previous studies of this third hypothesis can be arranged as follows:

H2: Budget Emphasis positive influence on budgetary slack local government organizations.

2.3 Effect of Organizational Commitment on budgetary slack.

Confidence and commitment demonstrated strong support for the value and the target (goal) is to be achieved by the organization (Mowday et al., 1979) in Latuheru (2005). Wiener (1982) in Latuheru (2005). define organizational commitment as an impetus from within the individual to do something in order to support the success of the organization in accordance with the goals and prefer the interests of the organization than their own interests. In connection with research on organizational commitment, Nouri and Parker (1996) argues that the rise or fall depending on whether the budgetary slack individuals choose to pursue self-interest or even work for the interests of the organization. According to them, make the commitment of individuals and organizations concerned with the fate strive towards making the organization better and open opportunities for the participation of subordinate budget to create budgetary slack on their behalf if the employee's commitment to the organization is at a low level. From the research results Nouri and Parker (1996) concluded that the level of organizational commitment a person can affect their desire to create budgetary slack. High organizational commitment will reduce the individual to make budgetary slack. In the study Anissarahma (2008) also showed a significant value, which means there is significant influence between the organization's commitment to budgetary slack. The results of this test will answer the research question at the same time that the commitment the organization has an influence on the relationship between budgetary participation and budgetary slack. Based on several studies related to organizational commitment, then the filing of the fourth hypothesis as follows:

H4: Organizational commitment negatively affect the organization of local government budgetary slack.

2.4 Effect of Budget Participation, Asymmetric Information, Budget Emphasis and Organizational Commitment on budgetary slack.

Based on the above four hypotheses is important also unknown whether the independent variables jointly affect budgetary slack local government organizations. Anissarahma (2008) states shows that the participation of the budget, information asymmetry, budget emphasis and organizational commitment in unison have a significant influence on budgetary slack. For the fifth hypothesis is developed is as follows:

H5: Budget participation, information asymmetry, budget emphasis and organizational commitment to the simultaneous effect of budgetary slack local government organizations.

3. Research Methods

3.1 Types of Research

Type of research used in this study was descriptive research, ie research that aims to test the hypothesis using survey methods. Survey method is the technique of data collection and analysis of opinion of the studied subjects (respondents) in order to gather detailed information, identify problems or justify current practices and conditions by using a questionnaire. Type of research is generally related to the opinion (individual, group or organizational), event or procedure (Indriantoro and Supomo 2002). The population in this study is the head of department, head of sub-section, the head of the field, subfield head and the head section Satuan Kerja Perangkat Daerah (SKPD). Unit (SKPD) Bengkulu city government consists of 29 SKPD. Samples are some of the elements of the population (Indriantoro and Sopomo, 2002). In the study sample will be selected by purposive sampling because not all members of the population can be included in the sample. Samples will be selected based on considerations or specific characteristics. The sample in this study is the head of department, head of the subdivision, the head of the field, subfield head and section head involved in the preparation and implementation of the budget in Bengkulu City Government SKPD who has served at least one year. The reason the City of Bengkulu Election SKPD for a considerable amount SKPD 29 SKPD the population would make a good generalization view of expectations would be more accurate research results. The data in this study were obtained from the primary data is data obtained directly from the original source or without media intermediaries (Indriantoro and Sopomo, 2002). The collection of data needed to support this research using the survey method is through a questionnaire study. The questionnaire is composed of a set of questions in a systematic and standardized so that the same question can be posed to each respondent.

Research questionnaire was submitted directly to the respondent or ask for help of one employee who will be submitted to the chief sub-section and head section of each agency, department, office or local government agency Bengkulu city on the sample criteria established to coordinate the dissemination and collection of questionnaires. One week later, the completed questionnaires will be taken back.

3.2 Analysis of data

Analysis of data was done with the help of a computer program application that is SPSS (Statistical Package for Social Science) version 16. There are several data analysis techniques to be used in this study are:

3.2.1 Test Data Validity

Validity test is used to measure whether or not a valid questionnaires. A questionnaire can be said to be valid if the questions on the questionnaire is able to reveal something that is measured by a questionnaire. Validity test used Pearson correlation method. If the correlation between the scores of each item with total score of each question konstruknya significant at the 0.01 level and 0.05 then the question is said to be valid (Ghozali 2006).

3.2.2 Reliability Test Data

Reliability is a tool to measure a questionnaire which is an indicator of the variables or constructs (Ghozali, 2006). Measurement reliability in this study using the method of measurement is one shot only once and the results compared to the other question or measure the correlation between answers to questions. Reliability test will be performed by the statistical test Cronbach's alpha. A variable can be declared reliable if the Cronbach's alpha value > 0.60 (Nunnally, 1969 in Ghozali, 2006).

3.3 Classical Assumptions Test

3.3.1 Normality Test

Normality test aims to test whether the regression model the dependent and independent variables both have a normal distribution or not. A good regression model is to have a normal data distribution, or near normal. To test whether normal data distribution is done by statistical analysis of the One-Sample test Kolmogorove-Smirnov Test. Normal distribution of data to say if the residual value is greater than 0.05 (Ghozali, 2006).

3.3.2 Test Multikolinearitas

Multicollinearity test aims to test whether the regression model found no correlation between the independent variables (independent). A good regression model should not be a correlation between the independent variables. If the independent variables are correlated, then these variables are not ortogal. Orthogonal variable is the independent variable value of the correlation between the members of the independent variables equal to zero (Ghozali, 2006).

To test whether there multikolerasi in a regression model one by looking at the value of tolerance and his opponent, and the variance Inflation Factor (VIF). Both of these measurements show that each independent variable which is explained by other variables. Tolerance measures the variability of selected independent variables that are not explained by other independent variables. If the value of a low tolerance with high VIF value (as $VIF = 1 / \text{tolerance}$) and showed a high kolinearitas. Basis for decision making is an tolerance value > 0.1 or equal to the value of $VIF < 10$ means there is no multicollinearity among variables dsalam regression model.

3.3.3 Tests of Hypotheses

Model testing of hypotheses in this study using multiple linear regression analysis used to determine the significance of the influence of participation, budget emphasis and organizational commitment on budgetary slack. Regression equation models used to test the hypotheses are:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

where:

Y = the dependent variable

X1 = Participation Budget

X2 = Asymmetric Information

X3 = Budget emphasis

X4 = Commitment to the organization

a = constant, the intersection of the axis line X1

b1, b2, b3, b4, b5 = coefficients of regression

e = error disturbance

3.3.4 t Test

t test used to determine partially whether the independent variables had a significant effect on the dependent variable. In this study the t test used to test the first hypothesis (1) by using a significant level of 5% ($\alpha = 0.05$) with the following criteria decision-making as follows:

If the probability of > 0.05 then H_a is rejected

If the probability of < 0.05 was accepted then the H_a

3.3.4 Test F

F test used to determine whether the model used is a regression that has been appropriate. With significant α of 5%, then the decision to be taken are as follows: If the significance of < 0.05 was then H_0 is rejected, so that the model used model fit (model fit). If the significance of > 0.05 so H_0 is accepted, so that the model used did not fit the model (the model does not fit).

3.3.5 coefficient of determination (R²)

The coefficient of determination (R²) was essentially measures how much the ability of the model in explaining the variation in the dependent variable. The coefficient of determination was between zero and one. If the value of R² is small means that the ability of the independent variables in explaining the dependent variables is very limited. Value near one means that the independent variables provide virtually all the information needed to predict the variation of the dependent variables (Ghozali, 2006).

4. Discussion and Conclusion

4.1 Discussion

4.1.1 Participation Budget a positive influence on budgetary slack.

Based on the results of hypothesis testing can be concluded that budgetary participation variables have a positive and significant impact on budgetary slack. These results contrast to previous hypotheses diajukkan explained that budgetary participation negatively affect budgetary slack. Negative effect means that the higher the participation of local government budgets in the city of Bengkulu SKPD it will reduce the incidence of budgetary slack. High participation in the budgeting process is expected to provide the opportunity for subordinates to participate and give suggestions on the preparation of the budget so that budget will be made more effective and efficient, thereby reducing budgetary slack. High participation will also be prepared to budget more transparent as a subordinate part seta involved in drafting the course with the transparency anggaranpun slack will be reduced. This hypothesis supports previous research that has been done by Fitri (2004).

But the hypothesis is different from the results of research that has been done, where the participation of the budget would be positively related to budgetary slack. Means the higher the positive effect of participatory budgeting in local government SKPD Bengkulu either through individual participation and budgetary slack management consulting in the preparation of the budget will increase. The results indicate that the participation of the leaders at the level of cation

Kasi / Kabid / Kasubag and Kabag of Government in each town of Bengkulu SKPD participation that show quite high. With the participation of these leaders were given the opportunity to participate or submit ideas to include in the form of the budget

process which will execute them, but this would increase the budgetary slack. This may be caused by many factors in the preparation of the budget is no apparent participation, so the advice or input from the parts involved in the preparation of the budget not be considered so that the result raises budgetary slack or the budget gap.

The results of this study support the research conducted by Anissarahma (2008) which states that budgetary participation has a positive effect on budgetary slack. In addition, some researchers who have examined that budgetary participation has a positive effect on budgetary slack is Afiani (2010) as well as research by Arfan Ihsan (2007) showed that high budget participation in the preparation of the budget can lead to higher budget gap.

4.1.2 Asymmetrical information is a positive influence on budgetary slack.

Based on the submission of the previous hypothesis on the results of hypothesis testing can be concluded that the asymmetric information variables have a positive influence on budgetary slack. Means the higher the positive effect of information asymmetry will increase budgetary slack. If the subordinate information is better than supervisor (there is information asymmetry), then the subordinate to take the opportunity of participation budgeting. Tops provide biased information of their personal information, by making a budget relatively easily achieved, so that there was budgetary slack (ie with reported budgets below the expected performance). However, there is asymmetric information on government agencies tend to be relatively small because the government there are clear rules regarding the duties and obligations of each apparatus including rules relating to information held by the employee who must be reported to his superiors.

The results of this study support previous research that has been done by Anissarahma (2008) which examined the effect of information asymmetry on the incidence of budgetary slack, where the information asymmetry penelitiannya explained that a positive influence on budget slack. Another study also conducted by Afiani (2008) which states there is a positive relationship between asymmetric information on budgetary slack, where in if information asymmetry is high then the slack / too high a budget gap.

4.1.3 Budget Emphasis positive influence on budgetary slack.

Based on the results of hypothesis testing can be concluded that the variables have a positive budget Emphasis on budgetary slack. This means that the higher the budget Emphasis will increase budgetary slack. The emphasis of the budget (budget emphasis) in the local government is one factor that could allow it to trigger a budget gap. If the load is too high while revenues only mediocre the possibility of a gap to be very high. The results of this study support previous research that has been done, among others: Anissarahma (2008) which states that the budget has positive and significant emphasis on budgetary slack. Afiani (2010) revealed that budget emphasis has a positive effect on the budget gap. In addition Ramdeen (2006) in Afiani (2008) stated the budget emphasis and positive effect on the budget gap.

4.1.4 Organizational Commitment negative effect on budgetary slack.

Based on the results of hypothesis testing can be concluded that organizational commitment variables negatively affecting budgetary slack. This means that the higher the commitment the organization will reduce budgetary slack. These results also

indicate that organizational commitment is high to avoid the occurrence of the budget gap, because the officers who have a high commitment to use information to create a budget that had become relatively more precise.

The results support previous studies, among others: Fitri (2004), which states that organizational commitment negatively affecting budgetary slack. Rosalia (2004), which states that organizational commitment had a significant effect on the budget gap, the regression coefficient is negative.

4.1.5 Participation Budget, Information Asymmetry, Budget Emphasis and Organizational Commitment simultaneous effect on budgetary slack.

F test used to determine whether the independent variables together significantly influence the dependent variable or to find out whether the regression model can be used to predict the dependent variable or not. If the significance value less than 0.05 then the H_0 accepted (no effect is jointly independent variable on the dependent variable). From the test results obtained significance value of 0.000 so that the hypothesis is accepted. Can be concluded that the variable budget participation, information asymmetry, budget emphasis and organizational commitment simultaneously affect budgetary slack.

4.2 Conclusion

The results of this study support previous research conducted by Anissarahma (2008) which states the participation of the budget, information asymmetry, budget emphasis and organizational commitment have a significant influence on budgetary slack. Based on this research, the conclusions of this study are as follows.

- 1) Participation of the budget has positive and significant impact on budgetary slack Bengkulu city government. This suggests that the higher participation in the organization's budget Bengkulu city government will increase budgetary slack.
- 2) The second hypothesis results show that the positive effect of asymmetric information on budgetary slack Bengkulu city government. This means that the higher information asymmetry in Bengkulu city government organization, budgetary slack or the budget gap is increasing.
- 3) Budget emphasis positive influence on budgetary slack Bengkulu city government. The study states that the third hypothesis is accepted. This suggests that the higher the budget emphasis in Bengkulu city government organizations will increase budgetary slack.
- 4) Commitment to the organization negatively affect the government's budgetary slack Bengkulu city. This suggests that the higher the commitment in Bengkulu city government organization will reduce the incidence of budgetary slack.
- 5) The latter shows that the participation of the budget, information asymmetry, budget emphasis and organizational commitment to the simultaneous effect of budgetary slack.

4.2.1 Implications of Research

The implications of this research are:

- 1) The study is expected to increase knowledge and understanding to students about the impact of budgetary participation, information asymmetry, budget emphasis and organizational commitment on the incidence of budgetary slack Bengkulu city government.

- 2) The results of this study can be used for the evaluation of regional work units in the city of Bengkulu to know the importance of the factors that can affect local government budgets slack Bengkulu city, especially in preparing the budget. The results of this study can also be used as the rationale for the Local Government City of Bengkulu to create an effective and efficient budget.
- 3) It is expected to Bengkulu City Government officials in order to better understand their work responsibilities tupoksi and thus able to carry out their duties effectively and efficiently.

4.2.2 Suggested Further Research

From the above limitations of the study, researchers wanted to give advice as follows:

- 1) Future studies should extend the research object in the same plane but at the provincial government or between islands. Future studies are also expected to perform different test by using different research advance of the place. It is intended that the research is more representative and generalized.
- 2) Future studies should add more of other variables that may affect budgetary slack such as organizational culture, budget and the adequacy of environmental uncertainty.

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