

The Effect of Purpose of Budget Use on Budgetary Slack with Budget Participation and Budget Emphasis As Mediating Variable

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Abstract - This study to examine the effect of purpose of budget use on the budgetary slack, where budget participation and budget emphasis as a mediating variable. The sample in this study was 70 managers consisting of the financial managers, marketing managers and other managers. This study is an empirical research with quantitative approach using primary data. The analytical tool used in this research is descriptive and inferential statistics with SmartPLS version 3.0. This results of this study indicate that the purpose of budget use has a positif effect on budgetary slack. The effect of purpose of budget use on budgetary slack also positively mediated by budget participation and budget emphasis.

Keyword - Purpose of Budget Use, Budgetary Slack, Budget Participation, Budget Emphasis.

I. INTRODUCTION

In this increasingly fierce business competition, companies must be able to maintain the quality of the company to survive. To survive, companies must be able to work effectively and efficiently and must think about the strategies they have designed. Changes in the business environment encourage companies to continue to make innovative changes. This encourages management to arrange the right planning in order to develop and compete. One important component in planning is the budget.

Neely, Sutcliffe, and Heyns (2001) in Schoute & Wiersma (2011) argue that the budgeting process is not important and does not give a positive value to the company where it will only take time and costs and only provide little added value in improving company performance. While other researchers suggest that budgeting is an important thing that is an integral part of the company's planning and control process when the budget can be carried out properly (for example, Covaleski et al, 2003; Hansen, Otley, and Van der Stede, 2003; Merchants and Van der Stede, 2007 in Schoute & Wiersma (2011). These two different opinions

certainly provide a debate about the use of the budget in a company.

In the budget process itself, there are a number of things that might happen. Among these are the possibility of budgetary slack. Budgetary slack is an action in which managers overestimate productive capabilities by estimating lower income and higher costs so that the budget that is prepared is easier to achieve with the aim of improving its performance. Within the scope of budgetary slack consists of two, namely budgetary slack itself and the purpose of slack. But in this study the emphasis is on budgetary slack itself.

The budgeting process involves many parties, ranging from upper management to lower level management, often referred to as budget participation. Budget participation is expected to be able to provide a positive influence on the budget targets set, because the managers are involved so that they know and are able to achieve what the budget will be achieved. But because of different human characteristics and behavior, budget participation can negatively affect slack.

There are two opinions about budgetary slack that is influenced by budget participation, namely the first opinion of participation will create a gap suggesting that the higher participation given to subordinates in budgeting tends to encourage subordinates to create slack. Whereas groups that do not support that opinion state that participation can reduce slack which is characterized by positive communication between managers (Schoute & Wiersma, 2011).

As previous studies conducted by Afiani (2010) in (Kartika, 2010) indicate that high participation in the budgeting process can lead to high budgetary slack. However, the opposite results are shown by Sujana's research (2010) where the results of his research show that high participation in budgeting can reduce the occurrence of budgetary slack.

Some academics argue that the budget that is prepared can be used optimally, the company must use several budgets, especially for planning and motivation purposes, the optimal budget target will be different at each level significantly. Research conducted by Merchant and Manzoni (1989) in Schoute & Wiersma (2011) has shown

that in practice companies do not use different budgets for different purposes, it explains that there has been a compromise at the level of their budgetary slack. In addition, research conducted also shows that companies tend to set budget targets for their companies at a relatively easy level.

Dunk and Nouri (1998) in Schoute & Wiersma (2011) also found other factors that influence budgetary slack in addition to management participation. This factor is budget emphasis, which has been found to have a negative effect on budgetary slack, and is considered to be used by companies to reduce the level of budgetary slack. Because these factors also seem to be related to the purpose of using the budget, in the sense that these two factors can be used more intensively so that companies use their budgets more intensively, both for general and certain purposes, and perhaps these two factors that mediate the relationship between intended use budget and budgetary slack.

II. LITERATURE REVIEW

To clarify and facilitate understanding of research, it is necessary to explain a research framework as a basis for understanding which can be described as follows:

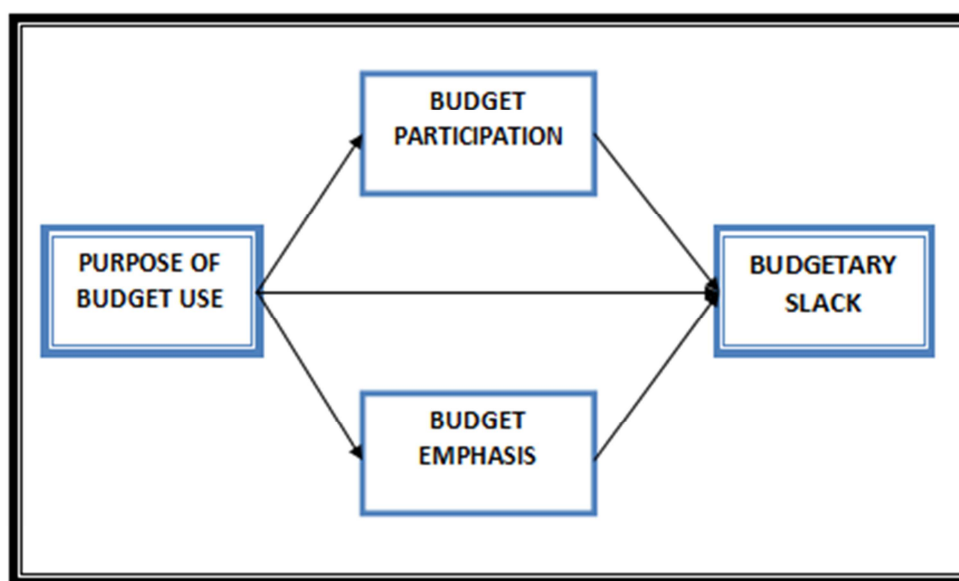


Figure 1. Research Model

Purpose of Budget Use and Budgetary Slack

The purpose use of budget for planning and communication purposes is the use of a budget to translate

long-term strategic plans into short-term plans, namely the budget. When the budget has a strong influence on the company's strategic plan, it will strengthen the impression of subordinates that the strategy that must be pursued is a

plan that must be followed by all employees. In addition, the budget can communicate well for all employees.

But managers have personal goals as well as organizational goals. Managers certainly have an understanding that not all actions must be in accordance with a predetermined plan, such as a budget. Such plans are based on situations that are believed to exist when the plan is formulated. From there the possibility of budgetary slack will appear. Therefore, there is a need for coordination between each manager and organization in aligning objectives. Alignment of purpose (goal congruence) means, insofar as this is possible, the purpose of an organization manager should be consistent with the goals of the organization itself. Management control systems should be designed and operated with the principle of goal alignment in the mind of each individual (Anthony & Govindarajan, 2005). So that if the goals of all managers are aligned with the goals of the organization, it is expected that irregularities that arise such as budgetary slack can be suppressed.

Schoute & Wiersma (2011), revealed that control is comparing between plans and implementation so that deviations can be determined whether or not it has become a danger sign for the organization. These deviations are the basis for evaluating or evaluating the performance of managers. So that an evaluation like this will be able to motivate managers to be able to achieve the goals set. If the set goals are a measure of the evaluation and motivation of the manager, the manager will not do slack on the budget he has prepared.

H1: The purpose of using the budget has a negative effect on budgetary slack

Purpose of Budget Use, Budget Participation, and Budgetary Slack

Theoretically, budget participation has two opposite effects on the level of budgetary slack. On the one hand, budget participation has a positive influence on budgetary slack. As stated by Schiff & Lewin (1968), that with budget participation, management has the opportunity to negotiate budget targets that are relatively easy to achieve. Whereas Webb (2002) found that budget participation negatively affected budgetary slack because when managers consistently achieve budgets and are able to beat budgets that have been arranged in large numbers, they will show a negative reputation that the budget cannot be relied upon.

With the existence of budget participation where it will be able to suppress and reduce the level of budgetary slack

so that the objectives of budget use are grouped into three goals can be achieved as expected by company managers, so that the relationship between the purpose of budget use and negative budgetary slack is mediated by budget participation.

Research on the relationship between the three has been done by Schoute & Wiersma (2011), where the relationship between the purpose of using the budget and budgetary slack is negative with budget participation as a mediating variable. But the research conducted by Miyati (2010), budget participation has a positive influence on budgetary slack which means that with budget participation, the likelihood of budgetary slack is greater.

H2: The purpose of budget use has a negative effect on budgetary slack mediated by budget participation

The Purpose of Budget Use, Budget Emphasis, and Budgetary Slack

Budget emphasis can reduce the tendency to build budgetary slack which will have a negative effect when managers can reach a larger number of budget targets, indicating that managers negotiate budgetary slack (Schoute & Wiersma, 2011). Although theoretically budgetary pressures have a positive and negative relationship to budgetary slack, in reality the relationship between them is negative. With the emphasis of the budget that provides a negative relationship with budgetary slack, of course the relationship between the purpose of using the budget will also be negative with budgetary slack mediated by budgetary pressures.

Research on the relationship between the three has been done by Schoute & Wiersma (2011), where the relationship between the purpose of using the budget and budgetary slack becomes negative with budget emphasis as a mediating variable. For this reason, the researcher wants to examine the relationship between the two with the following hypothesis:

H3: The Purpose of Budget Use has a negative effect on Budgetary Slack mediated by Budget Emphasis

III. RESEARCH METHOD

The population in this study were all managers at companies in Indonesia. The sample was in the study of 70 managers of companies in Indonesia. The sampling method is done by purposive sampling technique, namely sampling techniques based on criteria with certain considerations, where the consideration in this case is managers who have a

minimum of two years work experience and are middle-level managers and lower-level managers. The data used in this study are primary data. In this case questionnaires are distributed in the form of print and electronic or online questionnaires. The website of the online questionnaire that

has been created is:
<https://goo.gl/forms/XMZEdpMTt893PosE3>

The method of analyzing the data of this study using SmartPLS software version 3.0.

IV. RESULT AND DISCUSSION

Table 1. Descriptive Statistics of Research Variables

Variabel	N	Theoretical Range		Mean	Actual Range		Mean	Std. Deviation
		Min	Max		Min	Max		
Purpose of Budget Use	70	9	45	27	19	45	38.07	5.884
Budget Participation	70	3	15	9	4	15	11.26	2.301
Budget Emphasis	70	4	20	12	12	20	16.77	2.335
Budgetary Slack	70	4	20	12	8	20	14.27	2.050

The purpose of budget use has a theoretical average value of 27 while the value of the actual range is 38.07 and the standard deviation is 5.884. The value of the actual range of at least 19 and a maximum of 45 indicates that the respondent's answer to the purpose of using the budget is in the range of 4 and 5, which means that the respondents rate high and very high about the purpose of the budget they have compiled. The actual average value above the theoretical average value indicates that the answers of the average respondent rate highly on the purpose of the budget they have compiled. The standard deviation value of 5.884 is smaller than the actual average value of 38.07 so that it does not indicate the variation of research data on the purpose of budget use.

The budget participation variable has a theoretical average value of 9 while the actual range value is 11.26 and the standard deviation is 2,301. The value of the actual range of at least 4 and a maximum of 15 indicates that the respondent's answer to the budget participation variable is in the range of 3 and 4, which means that the respondent is moderate and high about participation in the budget they have compiled. The actual average value above the theoretical average value indicates that the answers of the average respondent rate high on the budgetary participation they have compiled. The standard deviation value of 2,301 is smaller than the actual average value of 11.26 so it

indicates that there is no variation in the research data on the variable budget participation.

The budget emphasis variable has a theoretical average value of 12 while the actual range value is 16.77 and the standard deviation is 2.335. The value of the actual range of at least 12 and a maximum of 20 indicates that the respondent's answer to the budget suppression variable in the range 4 and 5 means that the respondent judges agree and strongly agree on the emphasis on the budget they have compiled. The actual average value above the theoretical average value indicates that the answers of the average respondent rate high on the budget emphasis they have compiled. The standard deviation value of 2.335 is smaller than the actual average value of 16.77 so that it indicates no variation in research data on the budget suppression variable.

The budgetary slack variable has a theoretical average value of 12 while the actual range value is 14.27 and the standard deviation is 2.050. The value of the actual range of at least 8 and a maximum of 20 indicates that the respondent's answer to the budgetary slack variable is in the range 2 and 3 which means that the respondent is moderate and high about the slack in the budget they have compiled. The actual average value above the theoretical average value indicates that the answers of the average respondent rate high on the budgetary slack they have compiled. The

standard deviation value of 2.050 is smaller than the actual average value of 14.27 so that it indicates no variation in research data on the budgetary slack variable.

Inferential Statistical Analysis

Outer Model

1. Convergent Validity

Each indicator can be said to be valid if it has a value of AVE (Average Variance Extracted) above 0.5 and for reliability testing must have an alpha crumbach's value above 0.6 and a composite reliability value above 0.7.

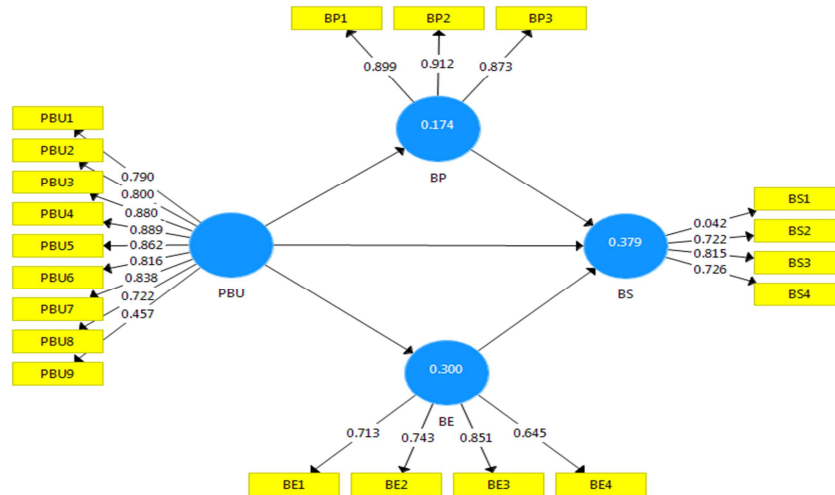


Figure 2. PLS Algorithm Results Before Elimination

In Figure 2 shows that not all indicators can be said to be reliable such as PBU9, BE4 and BS1 indicators which have values less than 0.7 so they must be eliminated. PBU9 indicators only have a loading factor of 0.457, for BE4 has a value of 0.645 and for BS1 only has a value of 0.042 which must be eliminated

Based on Figure 2, PBU9, BE4 and BS1 indicators that have values less than 0.7 must be eliminated or removed from the model. Then the model will be re-estimated by eliminating the indicator. To display the PLS Algorithm results after the indicator has been eliminated can be seen in the following figure 3:

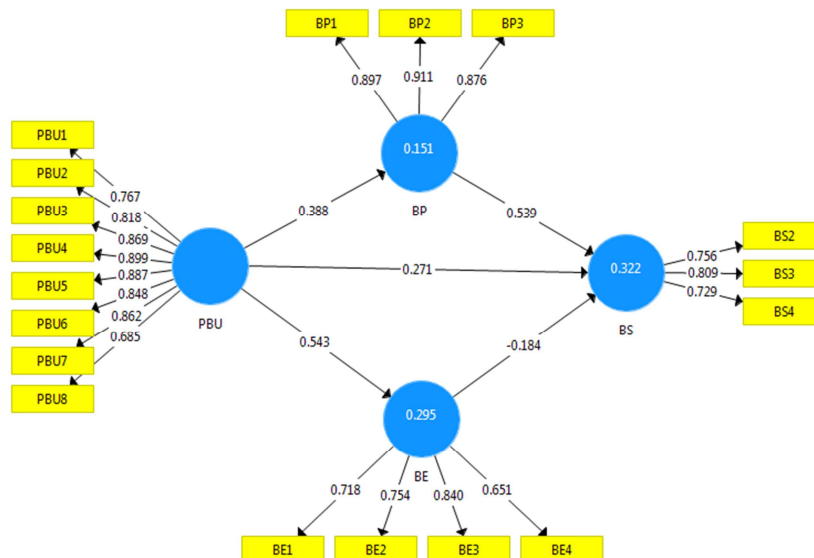


Figure 3. PLS Algorithm Results After Elimination 1

In Figure 3 shows that all indicators have values above 0.7 except PBU8 indicators that have values above 0.7 before being eliminated but after elimination have a value of 0.7 so that they must be eliminated or removed from the model. Based on Figure 3 which explains that PBU8

indicators must be eliminated or excluded from the model, then the model will be re-estimated by eliminating the indicator. In Figure 4 the following shows the appearance of the PLSAlgorithm results after the PBU8 indicator is eliminated and the model is re-estimated again

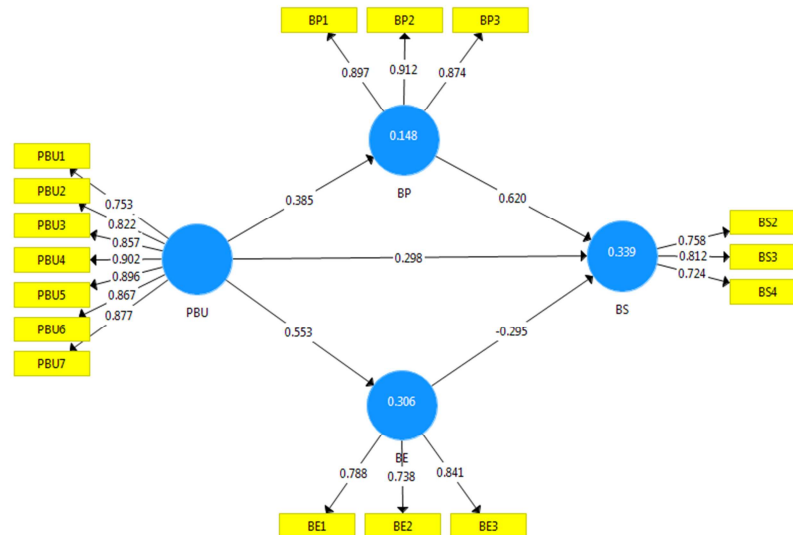


Figure 4. PLSAlgorithm Results After Elimination 2

Based on Figure 4 it can be concluded that the construct meets the convergent validity criteria, so that for the next stage or test PBU8, PBU9, BE1, and BS1 indicators will not be included in the model again.

2. Discriminant Validity

Table 2. Discriminant Validity
(Cross Loadings)

	<i>BE</i>	<i>BP</i>	<i>BS</i>	<i>PBU</i>
<i>BE1</i>	0.788	0.637	0.222	0.473
<i>BE2</i>	0.738	0.424	0.063	0.226
<i>BE3</i>	0.841	0.599	0.361	0.502
<i>BP1</i>	0.528	0.897	0.506	0.325
<i>BP2</i>	0.678	0.912	0.476	0.346
<i>BP3</i>	0.757	0.874	0.409	0.365
<i>BS2</i>	0.244	0.380	0.758	0.169
<i>BS3</i>	0.246	0.536	0.812	0.192
<i>BS4</i>	0.252	0.230	0.724	0.533
<i>PBU1</i>	0.306	0.132	0.297	0.753
<i>PBU2</i>	0.406	0.157	0.096	0.822
<i>PBU3</i>	0.452	0.289	0.390	0.857
<i>PBU4</i>	0.462	0.288	0.345	0.902
<i>PBU5</i>	0.482	0.387	0.412	0.896

<i>PBU6</i>	0.572	0.454	0.300	0.867
<i>PBU7</i>	0.544	0.435	0.317	0.877

From Table 2 it can be seen that the loading value for each indicator of each latent variable has the greatest value compared to the loading value if it is associated with other latent variables. This means that every latent variable has good discriminant validity where some latent variables have values that are low correlated with other constructs.

Next is to look at the value of AVE (Average Variance Extracted) and the root value of AVE for each variable with a correlation between variables with other variables in the model. The AVE value for each variable must be greater than 0.5. The following table 3 shows the output of the AVE value of the model.

Tabel 3. Average Variance Extracted

<i>Variabel</i>	<i>AVE (Average Variance Extracted)</i>
<i>BE</i>	0.624
<i>BP</i>	0.800
<i>BS</i>	0.586
<i>PBU</i>	0.731

Based on Table 3 above shows that the Average Variance Extracted value for the variable budget use objective is 0.731, the budgetary slope is 0.586, budget

participation is 0800 and the Emphasis Budget variable is 0.624 which means the AVE value for each latent variable is more than 0.5.

Tabel 4. Discriminant Validity

<i>Variabel</i>	<i>BE</i>	<i>BP</i>	<i>BS</i>	<i>PBU</i>
<i>BE</i>	0.790			
<i>BP</i>	0.727	0.895		
<i>BS</i>	0.321	0.520	0.765	
<i>PBU</i>	0.553	0.385	0.374	0.855

Based on Table 4 above, for each number that is thickened is the Average Variance Extracted value of each variable and number that is not thickened is the correlation value between variables with other variables in the model. Seen from Table 4, it can be concluded that the root AVE of all variables is higher than the correlation between these variables and other variables. Judging from the results of the output of Table 3 and Table 4 above, it can be concluded that all variables meet the criteria of Discriminant Validity.

Reliability Test

In addition to testing the validity, reliability testing was also carried out as measured by composite reliability and strengthened with cronbach's alpha. To be said to be reliable, the cronbach's alpha value must be above 0.6 and the composite reliability value must be above 0.7.

Tabel 5. Cronbach's alpha dan Composite Reliability

<i>Variabel</i>	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
<i>BE</i>	0.722	0.833
<i>BP</i>	0.875	0.923
<i>BS</i>	0.655	0.809
<i>PBU</i>	0.939	0.950

Based on the output results summarized in Table 5 above, it can be seen that all variables have Cronbach's alpha values above 0.6, and the composite reliability values of all variables are above 0.7. So it can be concluded from the results of cronbach's alpha and composite reliability that

all latent variables have met the reliability test criteria so that each variable can be reliable.

Inner Model

For the structural model of PLS Bootstrapping results in this study can be seen in Figure 5 below:

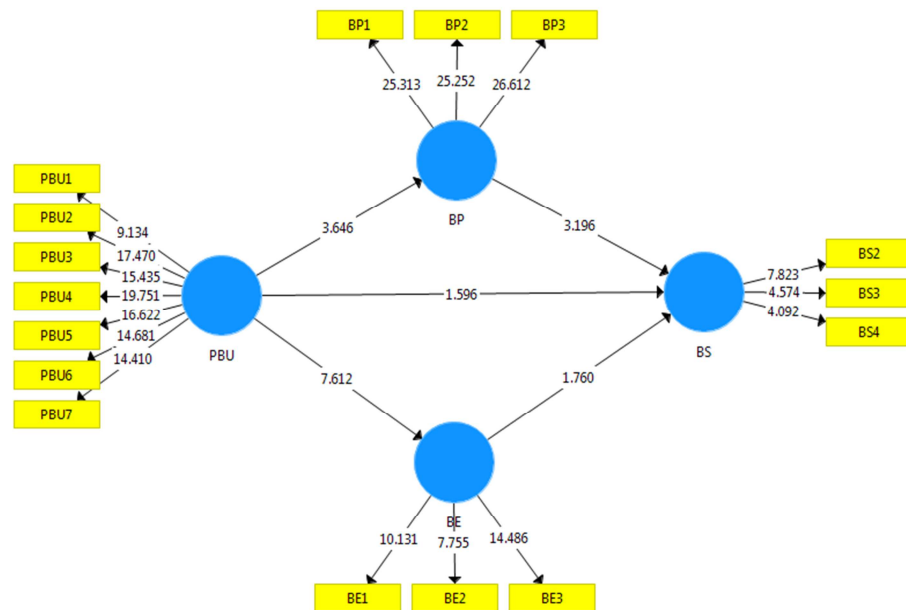


Figure 5. PLS Bootstrapping results

Testing of the structural model is done by looking at the R-Square value which shows the results of testing the R Square value of 0.339 or 33.9%. The interpretation of this value is that the variable budget participation and ethical considerations explain 33.9% of the variation in budgetary slack.

Hypothesis testing

Testing the influence of mediation uses a procedure developed by Baron and Kenny (1986) in Gozhali and Latan (2015) through three models.

1. The First Model, examines the effect of the purpose of using the budget on budgetary slack and must be significant in T-Statistics more than 1,668, where the bootstrapping results can be seen from the picture below:

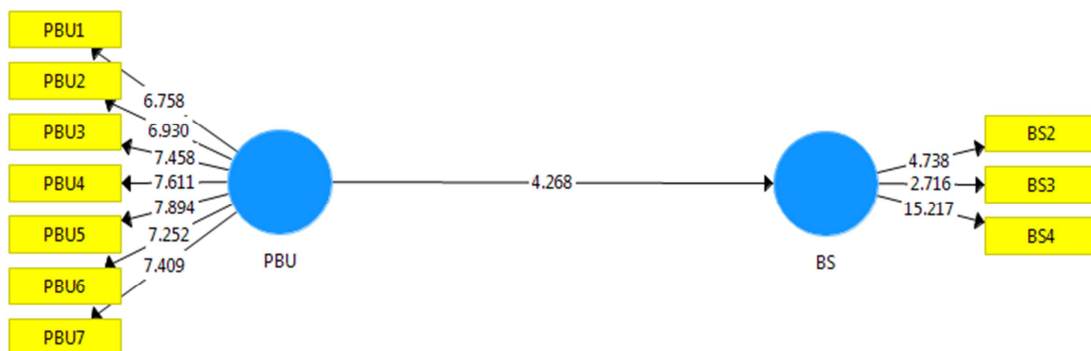


Figure 6. First Model

In Figure 6 it can be seen that the effect of the purpose of using the budget on budgetary slack is 4.268 which is more than 1.6682. Thus the value of the PBU t-statistics towards BS is 4.268, which means that the influence between the variables is significant with a P value of 0.000.

2. The Second Model, examines the effect of the purpose of using the budget on budget participation and budget emphasis, and must be significant in T-Statistics more than 1,668, where bootstrapping results can be seen from the image below:

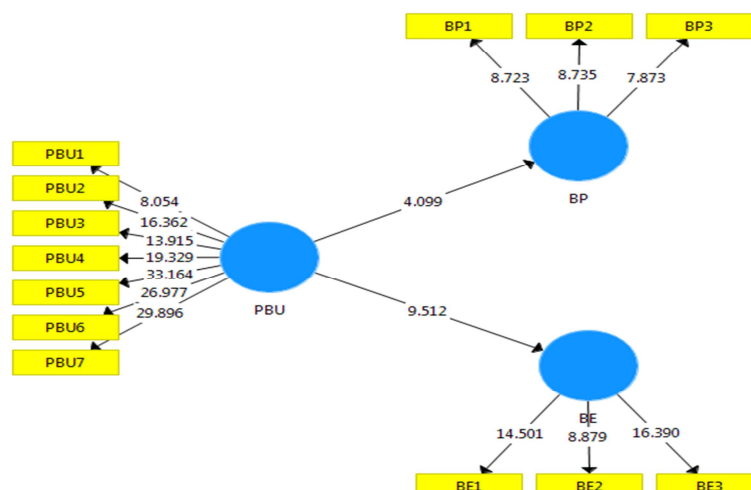


Figure 7. Second Model

In Figure 7 it can be seen that the effect of the purpose of using the budget on budget participation has a value of 4,099 which is more than 1,6682. Thus the value of the PBU t-statistics on BP is 4,099, which means that the inter-variable influence is significant with a P value of 0,000. Likewise, the effect of the purpose of using the budget on budget emphasis has a value of 9.512, which is significant because it has a value of more than 1,668.

3. The third model, examines the effect of the purpose of using the budget on budget participation and budget emphasis, and must be significant in T-Statistics more than 1,668, where the bootstrapping results can be seen from figure 4.5. For more details can be seen in the path coefficient table below, where simultaneous testing between PBU, BP, BE variables against BS:

Table 6. Path Coefficient Third Model (Mean, STDEV, t-Values)

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T-Statistics</i>	<i>P Values</i>
BE -> BS	0.395	0.371	0.167	1.760	0.099
BP -> BS	0.620	0.590	0.194	3.196	0.001
PBU -> BE	0.553	0.563	0.073	7.612	0.000
PBU -> BP	0.385	0.395	0.106	3.646	0.000
PBU -> BS	0.298	0.299	0.187	1.596	0.111

In figure 6, with direct testing between the purpose of using the budget for budgetary slack, it has a significant effect that is equal to 4,268 because it is greater than 1,668. But in table 4.10 shows that the purpose of using the budget (PBU) does not affect the budgetary slack (BS) with a t-statistics value of 1.596. The size of the significance of the support of hypotheses can be used with a comparison of the value of t-statistics must be greater than 1,668, then the hypothesis is accepted and also seen from the P value values

must be below 0.05 with a 5 percent error rate or 95% confidence level. It can be seen that the results of both tests have a positive effect, so that H1 in this study was rejected.

The table above also shows that the purpose of using the budget (PBU) has a significant effect on budget participation (BP) with t-statistics 3,646 and budget participation (BP) also has a significant effect on budgetary slack (BS) with a value of 3,196, which is less than 1,668

and P values from the purpose of using the budget (PBU) for budget participation (BP) 0,000 and P value values Budget participation (BP) against budgetary slack (BS) 0,001 which means less than 0,05. The influence between variables is significant, but based on the results of the test the influence between variables is positive, thus H2 in this study is rejected.

As for the effect of the purpose of using the budget (PBU) on budget emphasis (BE) has a significant effect with the value t-statistics 7,612 and the value of P values 0,000, and the value t-statistics Budget emphasis (BE) on budgetary slack (BS) 1,760 with P values 0,099. This means that the t-statistics value is both more than 1,668 and both P values are less than 0,05. Same with the previous hypothesis which states that the influence between these variables is negative, but in the analysis of the data shows that the influence between the two is positive. Based on the results of these calculations H3 in this study was rejected.

Purpose of Budget Use and Budgetary Slack

These results indicate that the purpose of using the budget affects the budgetary slack. This means that if the purpose of using the budget rises, then the budgetary slack will also rise. If the purpose of using the budget falls, then the budgetary slack will *also* decrease. That is, the more managers know about the purpose of using the budget that they have compiled, the higher the occurrence of slack on the budget.

In the preparation and use of the budget, certainly all management must have the same goal, namely the company's goals. In the process of using the budget in accordance with the goal setting theory, the prepared budget has goals which are grouped into three, namely (a) the purpose of planning and communication, (b) the purpose of coordination and allocation, and (c) the purpose of evaluation and motivation. But with the managers in achieving the goal of using the prepared budget, managers tend to create budgetary slack so that the planned budget targets are easy to achieve.

Purpose of Budget Use, Budget Participation and Budgetary Slack

The higher the participation of managers from top management to lower level management will make the possibility of budgetary slack also increasing, so the purpose of using the *set* budget has been made to be easily achieved by these managers.

In goal setting theory has four kinds of motivational mechanisms including the aim of directing attention, the purpose of regulating efforts, the goal of increasing persistence and the goal of supporting strategies and planned activities. In line with these four motivational mechanisms, with the participation of all managers of companies from the *upper*, middle to lower level managers, of course the objectives expected by the company will be achieved well. Where each manager is able to put all his attention to the goals that must be achieved, also all the efforts that will be made by managers participating in the preparation of the budget, of course with the aim of increasing their persistence and all efforts will support the strategies and plans of the targets they stacking. Managers will therefore strive to achieve the goals of using their own budget by doing everything they can to do as well as creating slack to the budget they have arranged.

Purpose of Budget Use, Budget Emphasis and Budgetary Slack

The hypothesis that the purpose of using the budget has a negative effect on the budgetary slack that is mediated by budget pressures is rejected. The more emphasis is placed by top managers on middle level managers and lower level managers also the more occurrence of *budgetary* slack that has been prepared.

Thus budgetary slack is increasing if there is pressure from top management on the management below. When the *pressure* given by top management is good, such as intense and thorough monitoring and giving bonuses or achievements from managers it depends on achieving the set budget targets. The higher pressure given by top management the possibility of budgetary slack will increase as well with the goal of using the budget itself will be achieved well, managers will certainly do everything to be able to achieve their budget targets including doing slack .. In the course of budgeting the objectives to be achieved have been established, which is in line with the goal setting theory, where after setting goals, it will then work to accomplish that goal. Orientation towards the purpose of determining behavior. Likewise with the purpose of using a predetermined budget, behaviors that will support the achievement of these objectives will emerge, one of which is the suppression of the budget. With the emphasis of the top management budget on managers in achieving targeted goals, of course, these goals will be easier to achieve when managers do things that can support them such as doing slack on their budget targets. Thus when managers have been oriented towards the objectives of the use of the budget

they are compiling coupled with the emphasis on the budget, so managers will increasingly strive to achieve their budget targets because *of* the opportunity to show their performance depending on how well they achieve the budget target.

V. RESEARCH LIMITATIONS

This research is *far* from perfect because it has limited *research, including:*

- a. Research does not focus on one type of company so the results of this study are broader for all types of companies.
- b. In distributing questionnaires, researchers spread personally to managers who were respondents in the study, not through the research company so that the data obtained was not much.

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