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Job Involvement and Job Relevant Information *in* Moderating Budgeting Participation on Budgetary Slack

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Abstract : The purpose of the study was to examine and analyze job involvement and job relevant information moderating budgetary participation on budgetary slack with empirical study on the regency of Sijunjung. The sample of this research is echelon II, III and IV officials in government of Sijunjung Regency. The sampling technique used in this study is a purposive sampling technique. The sample used in this study were 59 respondents. The analysis Partial Least Square (PLS) based on variance is the analytical technique used in this research. The results of the study found that budgetary participation as a positive and significant effect on the level of budget slack reduction. Job involvement was not evidenced to moderate the effect of budgetary participation on the level of budget slack reduction while job relevant information was evidenced to moderate the effect of budgetary participation on the level of budget slack reduction and is in quacy moderation. In the participatory budgeting process, the government must consider the factors that influence budget participation, which can have an impact on budgetary slack, such as work involvement and job-relevant information.

Keywords: *participation in budgeting, job involvement, job relevant information. budget slack*

The process of preparing a ¹⁴ Regional Revenue and Expenditure Budget (APBD) is part of the State financial system. APBD is the annual financial plan of the regional government which is discussed and approved jointly by the Regional Government and DPRD and stipulated by regional regulation. It is a planning tool as well as a local government control tool (Setiawan & Ghozali, 2016) . ⁴⁰ The implementation of regional autonomy based on Law No. 32 of 2004 ¹⁵ causes changes in the preparation of the budget. This budgeting reform is ⁷ a change from the traditional budget system to a performance-based budget system.

Budgeting is often associated with budget slack. Budgetary slack frequently happens in local governments. Its occurrence is due to the difference between the potential and ² the revenue budget target and the difference between the potential revenue and ² the revenue budget target (Syahrir, 2017). This can also occur due to indications of individual behavior lowering the income target to facilitate the achievement of local government budgets. Budgetary participation is one of the budgeting systems that can overcome the problem of budgetary slack . In this system, supervisors must be directly involved in the process of conducting budget reviews, budget approvals, and keep track and always be informed on the results of budget implementation so as to create a realistic budget Without active participation from superiors, subordinates tend to set an ¹¹ easy-to-achieve budget by *budgetary slack* (Frihatni & Abbas, 2020) Budgeting will reduce the occurrence of budgetary slack, therefore increasing employee participation in budgeting can reduce the occurrence of budgetary slack.

Prior to 2004, Sijunjung Regency was the third largest regencies in West Sumatera under the name of Sawahlunto Sijunjung Regency. After the division of the region, Sawahlunto Sijunjung Regency was divided into two separate regencies, namely Sijunjung Regency and Dhamasraya Regency. As a regency resulting from division, the regency of Sijunjung has underwent a decrease in Regional Original Revenue compared to the district resulting from regional expansion in West Sumatera, namely Dhamasraya Regency.

Data from the Central Bureau of Statistics on the Original Local Government Revenue (PAD) in West Sumatra from 2018 - 2020 shows that Sijunjung regency is one of the regencies with the lowest revenue. As seen in table 1, from the period of 2018 to 2022,

Sijunjung Regency's PAD ranks as the third lowest compared to other regencies and municipalities in West Sumatra. Consequently, the Sijunjung regional government needs to concentrate on preparing the Regional Revenues and Expenditure Budget (APBD) by involving all all governmental components. In preparing the budget, budgetary slack, the practice of overestimating the expenses and/or underestimating the projected revenues causing the the difference between the budget that has been planned and the implementation that is deliberately carried out for personal gain, must be avoided at all cost. The following is the District Original Revenue (PAD) data in West Sumatra from 2018 – 2020 on the table below.

Table 1. District Original Revenue (PAD) data in West Sumatra from 2018 – 2020

Kabupaten / Kota	District Original Revenue (PAD)		
	2018	2019	2020
Kab. Kepulauan Mentawai	79.851.330.00	84.990.250.00	50.316.759.00
Kab. Pesisir Selatan	125.080.485.70	152.795.793.96	15.6419.589.08
Kab. Solok	71.710.967.81	71.716.021.64	75.296.758.35
Kab. Sijunjung	73.319.762.19	74.511.920.92	58.785.769.00
Kab. Tanah Datar	152.110.032.00	14.6175.319.00	165.000.448.00
Kab. Padang Pariaman	117.735.858.38	112.906.448.55	109.467.232.00
Kab. Agam	106.081.198.00	117.952.590.00	125.059.320.00
Kab. Lima Puluh Kota	84.798.043.00	89.175.196.00	100.575.904.20
Kab. Pasaman	98.526.149.09	9.1198.409.39	95.921.682.40
Kab. Solok Selatan	23.848.000.00	81.908.000.00	70.918.707.16
Kab. Dharmasraya	80.085.859.65	90.085.859.65	104.794.164.00
Kab. Pasaman Barat	102.623.195.68	115.527.592.97	142.978.775.35

Source : BPS Sumatera Barat

Research related to the budget slack has been conducted by many previous researchers. One of the variables most often associated with budgetary slack is budgetary participation. (Pratama, 2013), (Setiawan & Ghozali, 2016), (Tresnayani & Gayatri, 2016), (Kahar et al., 2016), (Pradani & Erawati, 2016) (Ardianti et al., 2015), (Hormati et al, 2017). These studies found that budget participation has an effect on budget slack.

In addition to participation in budgeting, several previous studies have identified that there are several factors causing budget slack, one of which is work involvement. Job involvement is defined as the degree to which a person perceives the importance of his work. Research conducted by (Irawati, Mutiara, 2018), (Venusita et al., 2008), (Kenisah et al., 2020) found that there is an effect of work involvement on the budget slack. Job relevant information is a situation where subordinate conveys information to superiors so that they can then influence in decision making. Research on job relevant information variables has been carried out by (Bulan, 2011), (Pradani & Erawati, 2016).

Several previous studies found that the results of research on the variables of budgetary slack were inconsistent and there have been very few studies using the moderating variable in strengthening or weakening the budget gap. Therefore this study will analyze the effect of budgetary participation on budgetary slack in Sijunjung regency as well as to investigate whether work involvement and job relevance moderate budgetary participation towards budgetary slack in the Sijunjung Regency Government.

The novelty of this study is that there has been no research using budget slack in Sijunjung Regency as a research object. As an area resulting from the division of formerly the Sawahlunto Sijunjung Regency, the budget preparation process potentially causes budgetary slack due to the limited number of available government apparatus. Moreover, only a few studies on budgetary gaps have used moderating variables, especially using work involvement variables and job relevant information as moderating variables.

LITERATURE REVIEW

Budgetary Slack

The budgetary slack is especially important for the government, which is legally and formally required to balance the budget every year (Smith, 2011). According (Putri & Solikhah 2018) the budget gap is the difference that occurs between the stated budget and the actual budget estimated on purpose, namely with a tendency to reduce income and increase costs or expenses. Budgetary slack according to theorists and researchers, is an organizational and behavioral problem that is defined as a situation where leaders deliberately assign additional obligations to certain budgetary sources or consciously do not consider productive abilities (Faria & Silva, 2013). The budget that has been set functions

as a planning and performance criterion as the budget is used as a control system to measure managerial performance.

Budgetary Participation

According to (Sardjito, 2008) The established budget serves as a planning and performance criterion because it is a control mechanism for measuring managerial performance. The established budget serves as a planning and performance criterion because it is a control mechanism for measure managerial performance. According (Robbins, 2014) participation is a concept in which subordinates are involved in decision making to some degree with their superiors. The procedure of creating the budget, which incorporates both superiors and deputies, will lead to effective managerial performance. In other words, the process of participation in budgeting is the participation and involvement *Regional Apparatus Organization (OPD)* from the head to staff level (Aditia & Nasution, 2020).

Job Involvement

Job involvement is related to cognition, in which individuals believe that the job meets his needs. This includes the extent to which an individual identifies with his work, both at work and outside the workplace (Brownell, 2016). Job involvement is an attitude related to work that refers to the relative strength of emotional attachment, identification, and involvement of employees with the organization where they work. (Macinati & Rizzo, 2016)

Determines the degree of involvement of the subordinate with his/her work

Job involvement is a view held by someone about the job they have. Managers with higher levels of job involvement will create budgetary slack, that is to protect their jobs and to protect their image in the short term. (Lunardi et al., 2019)

Job relevant information

Job Relevant Information is up to date information directly related to the duties of the responsibility unit (Dewi & Sunarsih, 2017). Therefore, it is advisable for the organization to update the latest information. Job relevant information is defined as information that facilitates or mediates a positive relationship between decision-making processes related to certain tasks in a particular organization. Information that is relevant to work will help subordinates or budget managers to increase alternative choices for decisions through correct information (Bhilawa & Kautsar, 2018)

Hypothesis Development

The process of preparing the budget will allow for budgetary participation by managers from each division, thus allowing indication of budgetary slack to arise. Budgetary slack can arise due to differences between estimates and actuals made when preparing the. (Erina & Suartana, 2016)

Participation is the idea that subordinates take part in some degree in decision-making alongside their superiors. Good managerial performance will arise from the budget preparation procedure that incorporates both superiors and subordinates. (Pikukuhing, 2021) . Research that has been conducted by (Pratama, 2013), (Bagus & Astika, 2016), (Adiguna, 2017), (Savitri & Sawitri, 2014), (Laila Yuliani & Susanto, 2018), (Setiawan & Ghozali, 2016), found that budgetary participation has a significant and positive effect on budgetary slack. The Research (Mutiarra & Anisa, 2018), (Schoute & Wiersma, 2011), (Aditia & Nasution, 2020) show that the budget participation influenced the budgetary slack, as well as the organizational commitment influence the relationship between budgetary participation and budgetary slack. Ngo et al., (2017) found that the analysis's findings demonstrate that managers' generation of budgetary slack is strongly correlated with budget attention.

H1: Participation in budgeting has a positive effect on budgetary slack.

The research (Lunardi et al., 2019) findings that budget participation positively influence on job involvement, who showed a direct an indirect influence on managerial performance. (Venusita et al., 2008) in his research found that there was an effect of budgetary participation and work involvement on budgetary slack and also found an effect of work involvement on budgetary slack through organizational commitment as a moderating variable. The analysis's findings demonstrate a strong connection between managers' creation of budgetary slack and budget emphasis. (Firdaus Abdul Rahman, 2003) The result indicate that for highly committed managers, job involvement is associated with decreased propensity to create budgetary slack. For example managers who have low levels of commitment to organization's goals and values, job involvement is associated with increased propensity to creat budgetary slack. (Nouri, 2004)

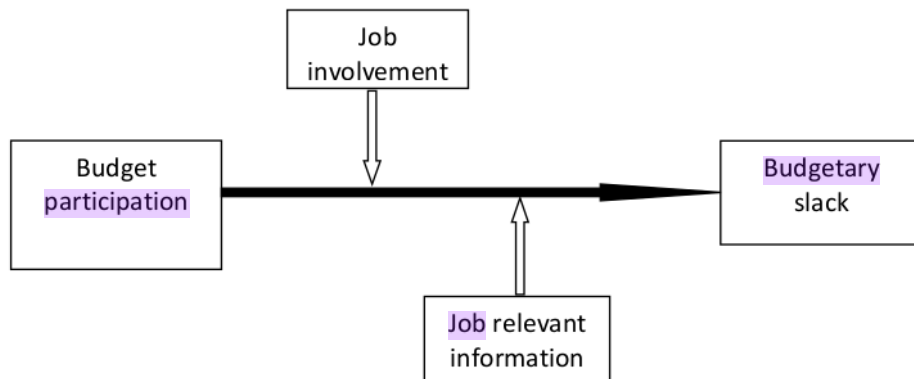
Based on this statement, it can be interpreted that the existence of high job involvement will make superiors more dominant in their participation in preparing the budget. Thus, this can create budgetary slack.

H2 : Job involvement has a positive effect on moderating the relationship between budgetary participation and budgetary slack

Research on job relevant information variables has been carried out by (Bulan, 2011), (Pradani & Erawati, 2016), (Bhilawa & Kautsar, 2018). Job relevant information has a negative effect on budgetary slack (Dewi & Sunarsih, 2017), Bulan (2011) stated that job relevant information is urgently needed to assist in the selection of programs and activities that are effective and economical, so that the preparation of the budget is carried out based on priority considerations of programs and activities. Participation budgeting and information asymmetry affect budget slack, which is mediated by job-relevant information. (Dwi dan Agustina, 2010)

H3 : Job relevant information has a positive effect on moderating the relationship between budgetary participation and budgetary slack

Figure 1. Conceptual Framework



METHOD

Sampling in this study was conducted by non-probability sampling, namely by using a purposive sampling approach. Sampling method with purposive sampling. In general, the criteria used are employees who have worked for more than 3 years. The criteria in this study are Echelon II/III/IV officials who participate directly in the budget preparation process. The sample in this study was the Head of Department, Head of Finance, Head of Sub-Division of Finance at Regional Apparatus Organizations (OPD) in Sijunjung Regency as many as 59 respondents. This research uses quantitative methods.

Definition of Operational Variables

Budget participation is a budget arranged with the full cooperation and participation of leaders at all levels in making budget estimates. (Kahar et al., 2016).

indicators include: participation when the budget is drawn, ability to provide opinions in budget preparation, frequency of giving opinions and suggestions to supervisors regarding the budget, have influence over the final budget and contribution to budgeting

Job involvement is a condition where an individual always involves his or her work in his or her every behavior, whether it is within the organization or outside the organization. This behavior is because he or she feel that his current job was important to him (Venusita et al., 2008) . Indicators in work engagement include: active participation in work, work is the top priority, work is considered important to self-esteem, mental and emotional engagement, contribution in motivation and responsibility

Job relevant information is information that can assist superiors in choosing the best course of action through better informed efforts, such as information on inflation, economic conditions, and the organization's financial condition. (Month, 2011)

Indicators in Job relevant information include : obtain clear information, possess sufficient information, obtain strategic information and seeking the right information.

Budgetary slack is the difference between the budgeted amount and the realized amount. Budgetary slack is carried out by subordinates by presenting a budget with a low level of difficulty to be easily achieved and this slack tends to be carried out by subordinates knowing that their performance is measured based on the level of achievement of the budget that has been set together (Harvey, 2015) .

There are several indicators on the budget slack variables (budget slack) include: budget standards can improve the achievement of budget targets, budget targets are easy to achieve, cost Monitoring due to the limitation of budget usage limitations, demands on the budget, inefficient Budget targets and unrealistic Budget targets

Data Analysis Techniques

Partial Least Square (PLS) Model Analysis This research model explains the effect of budgetary participation on budgetary gaps, which is moderated by job involvement and job-relevant information. The results of the analysis will be divided into two parts, namely the outer model to explain the relationship between the variables and the items and the inner model to explain the variables with the variables (Jogiyanto, 2014)

The first hypothesis testing of the study was carried out using the Multiple Linear Regression Analysis model. (Sarwono, 2012)

$$Y = a + .X_1 + e$$

Information:

Y = Budgetary Slack (SA)

a = Constant

X₁ = Budgeting participation

As for testing the second and third hypotheses using interaction regression or Moderated Regression Analysis (MRA). The research model was formed to test the effect of the independent variable with the dependent variable through the moderator variable, then test the independent variables together through the moderator variable on the dependent variable. This form of causal relationship requires an analytical tool that is able to explain simultaneously about the relationship, so the statistical method used in this research data analysis is Structural Equation Modeling (SEM) Smart PLS. (Jogiyanto, 2014)

The equation model is as follows:

$$Y = a + .X_1 + .X_2 + .X_3 + .X_4 + .X_1 * X_2 + .X_1 * X_3 + e$$

Information:

Y = Budgetary Slack (SA)

a	= Constant
$\beta_1, \beta_2, \beta_3$	= Regression Coefficient
X ₁	= Participation in budgeting
X ₂	= Work involvement
X ₃	= Job relevant information
e	= Error

RESULTS

Profile of respondents

Questionnaires were distributed to five regional apparatus organizations (OPD) in Sijunjung Regency. 59 Respondent who meet the requirements are echelon IV , III and II officials. Characteristics of respondents based on gender illustrates that the majority of respondents are male , as many as 32 people (54.2 %), and the remaining 27 people (45.8 %) are women while Characteristics of respondents based on age illustrates that the majority of respondents are those aged 29 years - 40 years as many as 25 people. The remaining are aged 40 years -50 years, 18 people (30.5 %), and those aged 50 years and over as many as 16 people (27.1%).

Characteristics of respondents based on the level of education show that respondents with Diploma III/IV education, are 3 people, Bachelor Degree (S1), as many as 36 people (61 %), and Master Degree (S2), as many as 20 people (33.9%)

Characteristics of respondents based on years of service illustrates that the majority of respondents have work experience under 5 years as many as 24 people (40.7%), working period of 5.1 years - 10 years as many as 12 people (20.3 %), working period of 10.1-15 years as many as 15 people (25.4%), and the remaining working period of 15 years and over as many as 8 people (13.6 %).

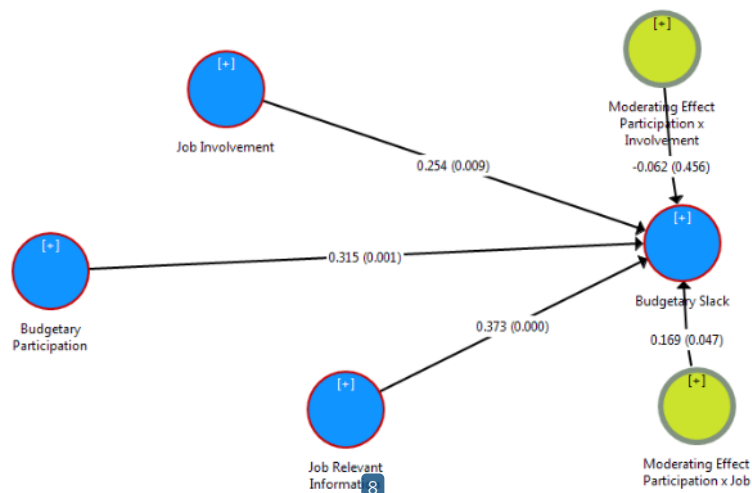
Characteristics of respondents based on the majority of echelon II respondents as many as 4 people (6.8 %), echelon III as many as 21 people (35.6%), and the remaining echelon IV as many as 34 people (57.6 %).

Hypothesis Testing

The hypothetical model of the relationship between budget participation and budgetary gaps is moderated by job involvement and job relevant information and is explained in Figure 2. The structural model explaining the relationship between the four variables is built on one equation, because there is only one endogenous variable, namely the budgetary slack.

Based on the results of data processing, it can be seen in the following figure 2

Figure 2 . Inner Model



Path coefficient 0.315 ($t= 3.401$; $p = 0.001$) of budgetary participation on budgetary slacks is significant because the p value is smaller than 0.05. Therefore, it can be concluded that the first hypothesis is accepted, namely budget participation has a significant effect on the budget slack.

Path coefficient 0.254 ($t= 2.561$; $p= 0.009$) of work involvement on budgetary slacks is significant because the p value of 0.009 is smaller than the alpha of 0.05 . Path coefficient 0.373 ($t= 3.822$; $p=0.000$) of job relevant information on budgetary slacks is significant because the p value of 0.000 is smaller than the alpha of 0.05 . From the results of this test, the testing using moderating variables, namely job involvement variables and Job Relevant Information can be conducted.

In the results of the hypothetical model, the contribution of budgetary participation moderated by job involvement and job relevant information to explain the diversity of the budget slack is 74.3 % , which explains the high model fit in this model.

Table 2. The Result of Coefficient Test on the Inner Model

Variable Relationship	Original Sample	Standard error	T	P
Endogenous :				
<i>Budget Slack</i> , $R^2 = 76,6\%$				
Budgeting Participation -> Budget slack	0.315	0.093	3.401	0.001
Work engagement -> Budget slack	0.254	0.099	2.561	0.009
Job Relevant Information -> Budget slack	0.373	0.098	3.822	0.000
Participation X Job involvement -> Budget slack	-0.062	0.079	0.777	0.456
Participation X Job Relevant Information -> Budget slack	0.169	0.085	1.989	0.047

Source: Data processing

Furthermore, the proof of work involvement variables and job relevant information as a moderator of the relationship between budgetary participation and budgetary slack, as evidenced by the result of the interaction coefficient test. The interaction path coefficient between budgetary participation and job involvement -0.062 ($t = 0.777$; $p = 0.456$) is not significant. The results of this test provide evidence that work involvement does not moderate the effect of budgetary participation on budgetary slacks. In conclusion, the second hypothesis is rejected as job involvement does not moderate the effect of budget participation on the budget slack.

Coefficient of interaction path between budgetary participation and job relevant information 0.169 ($t = 1.989$; $p = 0.047$) was significant. The result of this test provide evidence that job relevant information moderates the effect of budgetary participation with budgetary slacks. The moderating nature of job relevant information is *quacy* moderation because the results of the path coefficient test on the relationship between job relevant information and the budget slack are significant. Thus, it can be concluded that the third hypothesis is accepted because Job relevant information moderates the effect of budget participation on the budget slack.

DISCUSSION

The first hypothesis is accepted, budget participation has a significant effect on the budget slack. This shows that the level of reducing the budget slack will be higher if employees have high participation in budgeting.

This budgeting participation variable consists of six indicators, and based on the results of the study, it was found that the most dominant indicator perceived is that the superior officers frequently ask subordinates' opinions in the budgeting process. This give implication that employees in each regional apparatus organization (OPD) in Sijunjung Regency feel that their superiors acknowledge and give authority to their subordinates in the budget preparation process. The high participation of Echelon IV and III officials in regional apparatus organizations (OPD) in preparing the budget prevent the budgetary slack.

This result is in accordance with previous research findings on the positive and significant effect of budget participation on budgetary slack (Setiawan & Ghozali, 2016), (Aditia & Nasution, 2020), (Hormati et al., 2017), (Pikukuhing, 2021) . Moreover, research Ngo et al., (2017) found that the analysis's findings of budgetary slack are significantly correlated with budget attention. Research (Frihatni & Abbas, 2020) found that the results have shown that participatory budgeting, information asymmetry and environmental uncertainty provide positive direct effects on the budgetary slack. However, the results of this study do not support research conducted by (Kahar et al., 2016) which found that the result revealed a significant negative effect of participatory budgeting on budgetary slack.

The results of this test shows that job involvement or participation does not moderate the effect of budgetary participation on budgetary slack. In conclusion, the second hypothesis is rejected as it is evident that job involvement does not moderate the effect of budget participation on budget slack. The job involvement variable consists of eight indicators and based on the research results of these indicators, the highest is the statement that at work I want to work hard and be useful not only for myself personally but also for the benefit of the organization. This result means that employees in each regional apparatus organization (OPD) at the research locus feel that they work hard collectively in preparing the budget. Thus each echelon IV and III official shows a high sense of responsibility

towards their work in preparing the budget. However, from the results of hypothesis testing, the work involvement variable does not moderate the effect of budgetary participation on budgetary slacks. This is due to the fact that there are employees with low work involvement which in turn create budgetary gaps. This is because they do not identify the job as theirs and they do not care about the work.

The results of this study do not support previous research conducted by (Nouri, 2004), (Rahman, 2003) that found that job involvement is associated with increased propensity to create budgetary slack. Research conducted by (Lunardi et al., 2019) also found that budget participation has a positive effect on job involvement. (Venusita et al., 2008) also found that there is an effect of budgetary participation and work participation on employment inequality.

The third hypothesis is accepted because job relevant information is evident in moderating the effect of budget participation on the budget slack. The Job Relevant Information variable consists of eleven indicators. Of the eleven indicators, it is found that the highest perceived value was on the indicator I always felt clear about who was doing the best. This means that employees who are in each regional apparatus organization (OPD) in Sijunjung Regency feel clear about relevant information in the budget preparation process. The higher the job relevant information provided in preparing the budget, the more likely it is that budget slack accuracy will be lower. Subordinates with accurate information can reduce the potential for budget slack. The results of testing on the third hypothesis do not support research conducted by (Bhilawa & Kautsar, 2018), (Pradani & Erawati, 2016) who found that job relevant information does not affect the relationship between budget participation and budgetary slack. Research conducted by (Dewi & Sunarsih, 2017) also found that budget participation, while organizational commitment and job relevant information have a negative effect on budgetary slack. The results of this study support previous research (Bulan, 2011), (Dwi K dan Agustina, 2010) which found increasing participation in budgeting and information asymmetry and job relevant information will affect the decrease in budget slack.

CONCLUSION

Budgeting participation has a positive and significant effect on the level of budget slack reduction in the Regional Revenue and Expenditure Budget (APBD) of Sijunjung Regency Government, West Sumatra Province. However job involvement is not proven to moderate the effect of budgetary participation on the level of budget slack reduction. Job relevant information is proven to moderate the effect of budgetary participation on the level of budget slack reduction and is *quacy* moderation in Sijunjung Regency, West Sumatra Province.

IMPLICATIONS

Based on the results of the analysis and the conclusions obtained, the recommendations proposed for the government of Sijunjung Regency are as follows : The government of must consider that the factors such as job involvement and job relevant information can have an impact on budgetary slack in the participatory budgeting process. Beside that the government should try to increase the involvement of echelons IV and III in the preparation of the Budget so that they have a stronger bond with the organization where they work. then the government also has to improve *job relevant information*, especially indicators of the clarity about what needs to be done best by providing relevant information on the duties of budgetary employees.

LIMITATIONS

The sample from this study is limited to 5 regional apparatus organizations (OPD) in Sijunjung Regency with 59 respondents, so they have not described the real conditions regarding factors budget slack that occurs in the preparation of the budget in Sijunjung district, West Sumatra Province.

RECOMMENDATION

Suggestions for further research should be to examine the entire regional apparatus organization (OPD) in Sijunjung Regency so that it can see budget slack in the budget preparation process and how employee involvement and information can reduce gaps in employee participation in budget preparation.

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