Antesedent Variables Indicators Budgetary Slackand Budget Performance in Government of North Halmahera Regency and Morotai Island Regency

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Abstract:- This study examined and analyzed the effect of budgetary participation, clear budgetary objectives, and environmental uncertainty on budgetary slack and budget performance, and the effect of budgetary slack on budget performance with organizational commitment as a moderating variable.The population in this study is the head, secretary, and Head of the Planning and Finance Subdivision in each North Halmahera Regency OPD which had 93 populations and the Morotai Island Regency which had 90 populations so that there were 183 populations. While the sample was determined based on Slovin's formulation so that North Halmahera regency had 64 respondents and Morotai Island Regency had 62 respondents so that there were 126 respondents.Testing the model in this study was by analyzing the structural equation model (SEM) with the help of AMOS software version 22, and the results of the model testing showed the model (fit), which can be seen from the chi-square value, probability, cmin/df, RMSEA, GFI, AGFI , TLI, and CFI, each of which had values of 71.139, 0.99, 1.248, 0.045, 0.931, 0.872, 0.982 and 0.989; everything was within the range of values implied so that the model was deemed fit or acceptable. The results of this study indicated that budgetary participation, clear budgetary targets and environmental uncertainty had a significant effect on budgetary slack; budgetary participation, clear budgetary targets, and budgetary slack had a significant effect on budget performance, while environmental uncertainty had no significant effect on budget performance.

Keywords:- Budget Participation, Clear Budgetary Targets, Environmental Uncertainty, Budgetary Slack, Budget Performance.

I. INTRODUCTION

Regional autonomy in Indonesia is marked by the enactment of Law No. 32 of 2004 which was changed to Law No. 23 of 2014 concerning Regional Government and Law No. 25 of 1999 which was changed to Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.The enactment of regional autonomy in accordance with the mandate of the two laws mentioned above had caused significant changes in the procedures for preparing the Regional Budget (APBD). The regional government budget as a policy instrument and occupying a central potential must contain performance, both for internal assessment and linkages in driving economic growth which in turn can improve the welfare of the community.

The importance of this study was to look at the phenomenon of budget performance which is a reflection of the performance of the North Halmahera regency government and the Morotai Island Regency. It is illustrated that the government of North Halmahera Regency and Morotai Island Regency have not been able to realize their regional revenue and expenditure budget properly, in this case the realization of the overall budget had not reached 100%. (Peraturan Mentri Dalam Negeri Nomor 13 Tahun 2006, 2006)stated that the performance of the budget is associated with the output or results of activities or programs that will or have been achieved in connection with the use of the budget with a measured quantity and quality.

Based on the budget realization report for the 2013 to 2017 fiscal year, it is reflected that the North Halmahera Regency government for the highest OrginalLocal Government Revenue (PAD) budget post only reached 88.57% and the lowest was 58.99%, while for other valid revenue budget posts for the 2015 and 2016 fiscal years, the realization only reached 24.09% and 28.36%, respectively. For the Morotai Island Regency, in the Original Local Government Revenue (PAD) for budget post of 2014 to 2015 fiscal years, the realization only reached 21.78%, 38.11% and 37.37%, and more extreme was for other valid revenue budget posts than budgeted whereRp. 17,000,000 of which cannot be realized (0%).

On the other hand, these two regencies also have good marine tourism potential because the characteristics of this region consist of small islands around them which in turn this tourism potential can be used as superior potential in increasing the rate of growth of local revenue (PAD) as one of a source of regional development funds and also as an indicator of regional financial independence.Morotai Island Regency itself had been declared by the central government as the eighth tourist destination in Indonesia, which back in 2010 the central government conducted Sail Morotai activities attended directly by President SoesiloBambangYudhoyono, and later the Morotai Island Regency will be used as one of special economic zones (KEK) in Indonesia.With the potential in the tourism sector

like this owned by the Morotai Island Regency, it is expected that this can encourage an increase in the original local government revenue which in turn will improve the budget performance of the Morotai Island Regency. But in reality based on the budget realization report, the Original Locak Government Revenue (PAD) for the 2013 fiscal year only reached 64.30% while for the fiscal year 2014 to 2015 the realization actually decreased by less than 50%, ie only reaching respectively 21.78 %, 38.11% and 37.37%. Meanwhile, in North Halmahera Regency, some potential resources possessed advantages when compared to other regencys in the vicinity. This is based on a logical consideration that with the potential resources possessed by North Halmahera and MorotaiRegencies, they can be correlated to increasing the growth of the performance of the regional budget (APBD) while encouraging regional development activities towards this region which is a new autonomous region (DOB).

II. LITERATURE REVIEW AND HYPOTESIS

2.1. Management Accounting

(Muljono, 2012)defined management accounting as an information system based on which management makes decisions to lead and control the company. According to(Sujarweni, 2015), management accounting is a field of accounting that studies how to produce financial information for management which will then be used for decision making.Generally the information produced is deeper and is usually not published. According to(Kautsar & Farid, 2016)Management accounting is one of the fields of accounting whose main purpose is to present reports of certain business units or organizations for the benefit of internal parties in the framework of carrying out management processes which include planning, decision making, organizing, and directing and controlling.

2.2. Behavioral Accounting

(APB, 1970) defines behavioral accounting as follows: "*Accounting is a service activity. Its function is to provide quantitative information, primarily financial in nature, about ecomic entities that is instended to be useful in making economic decision*" (Wahyuni & Jogiyanto, 2019)definedbehavioral accounting as the application ofbehavioral science to an accoing context whose basic purpose is to explain and predict human behavior in all possible accounting contexts. Further it is also mentioned that behavioral studies in an accounting perspective are studies that study human behavior as individuals or groups in relation to accounting.Individual or group behavior related to accounting can include acts of creation, use and imposition of the results of behavioral aspects in the field of accounting broadly According to (Hasanah & Suartana, 2014)Behavioral accounting is part of the discipline of accounting that examines the relationship between human behavior and systems accounting, as well as the behavioral dimension of the organization in which humans and the accounting system are located and recognized.

2.3. Budgetary Participation

(Brownell, 1982) defined budgetary participation as a process that involves individuals directly in it and had an influence on the preparation of budget targets whose achievements will be assessed and likely to be valued on the basis of achieving their budget targets. (Milani, 1975) explained that budgetary participation in one company is the level of individual involvement and influence in budget preparation.The measurement of involvement and influence in budgeting which is explained in more detail by (Milani, 1975) is how far the budget is affected by the involvement of managers, the reasons for superiors at the time of the budget in the revision process, how far the initiative to provide proposals and or opinions about the budget to superiors without being asked, how far the manager feels he/shehad influence in the final budget, the manager's interest in his/her contribution to the budget, and the extent to which the budget had been discussed by superiors when the budget is prepared.

2.4. Clear Budgetary Targets

Clear budgetary target is the extent of budgetary targets that are clearly and specifically stated and can be understood by those responsible for achieving them. Therefore, the clear budgetary targets can be seen from the size of the influence in formulating budget targets. (Kenis, 1979) further stated that budget execution reacts positively and relatively strongly when they feel that the budgetary targets are clear to them. The reaction is to increase job satisfaction, increase employee attitudes towards the budget, and achieve better performance.

2.5. Environmental Uncertainty

Environmental uncertainty according to (Daft & Kanita, 2010)is that "managers do not have enough information about environmental factors to be able to understand and predict environmental needs and changes." Meanwhile, according to (Subkhi & Jauhar, 2013) environmental uncertainty is a condition where the organization (or its leader) does not have enough information about the state of its environment, which will cause difficulties in estimating environmental changes that will occur. This uncertainty causes the actions to be taken by the organization to have a high risk of failure."(Listeria, 2009) stated that uncertainty is a sense of individual inability to predict something right.Environmental uncertainty is the inability of individuals to judge the probability of how much a decision that had been made will fail or succeed due to the difficulty in predicting the situation around it so that it tries to do something to deal with environmental uncertainty. Individuals will face limitations in obtaining information from the environment so they can not know the failure and success of the decisions that have been made.

2.6. Budgetary Slack

(Anthony & Govindarajan, 2003) budgetary slack is the difference in the amount of budget submitted by subordinates with the best estimate of the organization. (Mowen et al., 2013) stated that budgetary slack arises when a manager estimates low income or increases costs

deliberately. Budgetary slack is the difference between the budget realized and the best estimate that is honestly predicted(Hasanah & Suartana, 2014) stated that budgetary slack is created by managers by hiding some personal information from superiors and deliberately describing information that can only benefit themselves through the introduction of slack. This can have a negative impact on public sector organizations, which is the misallocation of resources and bias in evaluating the performance of agents against their accountability units.

2.7. Budget Performance

(Peraturan Mentri Dalam Negeri Nomor 13 Tahun 2006, 2006) article 1 states that the budget performance is associated with the output or results of activities or programs that will or have been achieved in connection with

the use of the budget with a measured quantity and quality. (Taufik & Dian, 2013), assessed the performance of the public sector budget by measuring aspects of planning, internal assessments and external assessments, statements of vision and mission, organizational principles, goals and objectives of the organization.(Fahmi, 2017) defined budget / financial performance as an analysis conducted to see the extent to which a company had carried out by using the rules of financial implementation properly and correctly, for example by making a financial report that meets the standards and provisions in SAK (Financial Accounting Standards) or GAAP (General Accepted Accounting Principle), and others.

2.8. Conceptual Framework
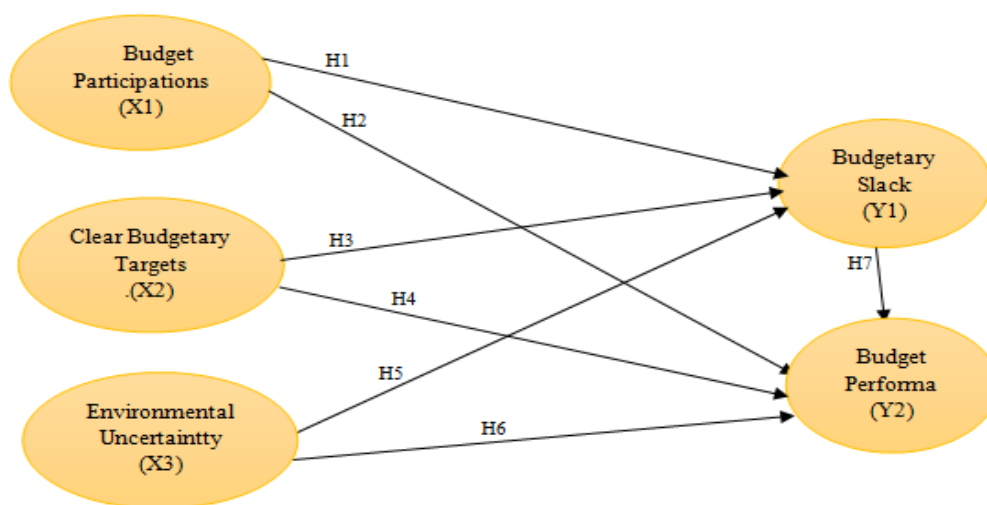
Figure 1. Conceptual Framework

2.9. Research Hypotheses.

1. Budget participation had a significant effect on budgetary slack
2. Budget participation had a significant effect on budget performance
3. Clear budgetary targets had a significant effect on budgetary slack
4. Clear budgetary targets had a significant effect on performance
5. Environmental uncertainty had a significant effect on budgetary slack
6. Environmental uncertainty had a significant effect on budget performance
7. Budgetary slack had a significant effect on budget performance

III. RESEARCH METHOD

3.1. Population and Sample

The population in this study was the head, secretary, and Head of the Planning and Finance Subdivision in each North Halmahera Regency OPD which had 93 populations and the Morotai Island Regency which had 90 populations so that there were 183 populations. While the sample was determined based on Slovin's formulation so that North

Halmahera regency had 64 respondents and Morotai Island Regency had 62 respondents so that there were 126 respondents.Testing the model in this study was by analyzing the structural equation model (SEM) with the help of AMOS software version 22, and the results of the model testing showed the model (fit) which can be seen from the chi-square value, probability, cmin / df, RMSEA, GFI, AGFI, TLI, and CFI, each of which had values of 71.139, 0.99, 1.248, 0.045, 0.931, 0.872, 0.982 and 0.989; everything was within the range of values implied so that the model was deemed fit or acceptable.

3.2. Variable Measurement

Budgetary participation (X1) is defined as the level of involvement and influence of a person in the budget preparation process, which is measured by two indicators developed by(Milani, 1975)which are indicators of influence and involvement. Clear budgetary targets (X2) is defined as the extent of budgetary targets that are stated specifically and clearly in accordance with the targets to be achieved by government agencies and easily understood by anyone responsible, measured by three indicators namely clear and specific, results and easy to understanddeveloped by(Bangun, 2009). Environmental uncertainty (X3) is defined as the inability of individuals to judge the

probability of how much a decision that had been made will fail or succeed due to difficulty in predicting the situation around it so that it tries to do something to deal with environmental uncertainty. It was measured by three indicators developed by(Duncan, 1972), namely indicators of uncertainty of circumstances, uncertainty of influence and uncertainty of response. Budgetary slack (Y1) in this study is the difference between the realized budget and the best honest estimation predicted by the organization, measured by three indicators developed by (Dunk, 1993) and used by(Latuheru, 2005), namely standard, realization and interest.Budget performance (Y2) is defined as the output or results of activities or programs that will or have been achieved in relation to the use of the budget with measurable quantity and quality. This was measured by three indicators developed by (Taufik & Dian, 2013), namely indicators of budget realization and evaluation, vision and mission, as well as the principle of goals and targets. Organizational commitment (Z2) shows strong confidence and support for the values and targets to be achieved by the organization, measured by three indicators developed by(Taufik & Dian, 2013), namely indicators of affective commitment, continuance commitment and normative commitment.

IV. RESULTS AND ANALYSIS

4.1. Research Instrument Test Results
The results of validity testing for all indicators or statement items were significant, which means indicators or statement items for each variable contained in the questionnaire have fulfilled the validity requirements. From the results of Pearson product moment correlation, all statement items on the questionnaire had a significant correlation at an error rate of 5% (** <0.05), so all statement items were valid and could be further processed. Meanwhile, the results of the reliability test with the Cronbach alpha (α) test in this study showed that all research variables were reliable, because all alpha coefficient values of each research variable were standardized (0.60), so each item statements on measuring instruments could be used. The value of the corrected item total correlation of all statement items was greater than 0.30

4.2. Confirmatory Factor Analysis
The results of the confirmatory factor analysis of the research measurement model based on the results of the statistical tes obtained the loading factor value for each indicator forming the research variable which was is greater than 3, therefore, all indicators of the research variable significantly shaped each research variable.

Table.1Confirmatory Factor Analysis

Variabel	Loading Factor.
Budget Participations (BP)	
BP →Keterlibatan	0,744
BP →Pengaruh	0,906
Clear Budgetary Targets (CBT)	
CBT →JelasdanSpesifik	0,810
CBT → Out come	0,872
CBT →Mudahdipahami	0,859
Environmental Uncertaintty (EU)	
EU →KesenjanganInformasi	0,873
EU →KetidakpastianHasil	0,921
EU →KetidakpastianProbabilitas	0,925
Budgetary Slack (BS)	
BS →Standar	1.072
BS →Realisasi	0,907
BS →Minat	0,887
Budget Performannce (BP)	
BP →RealisasiAngg. &Penilaian	0,797
BP →VisiMisi	0,820
BP →Prinsip, sasaran&Tujuan	0,888

4.3. Model Test Results
The results of the evaluation of the value of goodness of fit against the proposed model turned out to show that the value of goodness of fit was not good. This shows that the model was not in accordance with the observed research data. Thus, modification of the model was carried out to get a better model. The modification of the model carried out in

this study was based onArbucle's theory which explained that the modification indices provided several recommendations for connecting lines or connections that can reduce the value of chi-square so as to make the model more fit. Goodness of fit values after index modification are shown below:
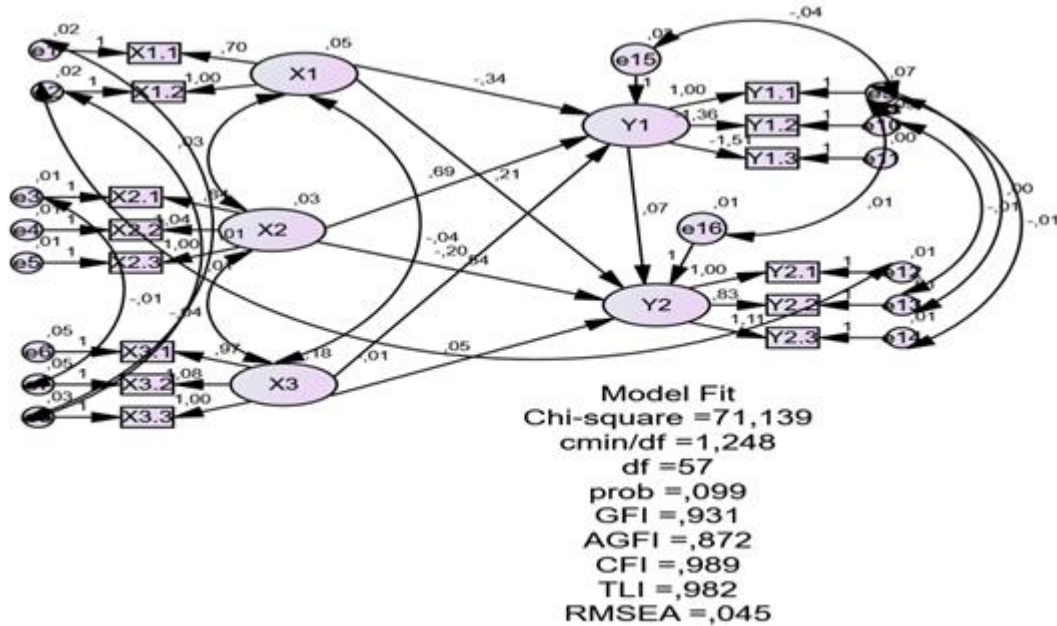
Figure 2:- *StructuralModel Research(*After being modified)

The results of the analysis of good of fit after modifying the model turned out to show that all models gave an index in accordance with the recommended (fit) namely the chi-square value of 71,139, cmin/df of 1,248, df of 57,

probability of 0.099, GFI of 0.931, AGFI of 0.872, CFI of 0.989, TLI of 0.982, and RMSEA of 0.045.

4.4. Hypothesis Testing and Analysis

Table 2. Hypothesis Test Results

Hip	Effect			Koeficient	C.R.	Prob.	Keterangan
H1	Budget Participations (X1)	→	Budgetary Slack (Y1)	-0,343	-3,072	0,002	Significant
H2	Budget Participations (X1)	→	Budget Performance (Y2)	0,213	1,872	0.026	Significant
H3	Clear Budgetary Targets (X2)	→	Budgetary Slack (Y1)	-0,695	4,590	0,000	Significant
H4	Clear Budgetary Targets (X2)	→	Budget Performance (Y2)	0,583	3,235	0,001	Significant
H5	Environmental Uncaraintty (X3)	→	Budgetary Slack (Y1)	-0,195	-5,145	0,000	Significant
H6	Environmental Uncaraintty (X3)	→	Budget Performance (Y2)	0,045	1,133	0,257	Not Significant
H7	Budgetary Slack (Y1)	→	Budget Performance (Y2)	0,073	0,958	0,038	Significant

Budget participation had a significant negative effect on budgetary slack of 0.343 with a CR value of -3.072 and a probability of 0.002. That is, budgetary participation can suppress individual tendencies to create budgetary slack in North Halmahera regency government and Morotai Island regency, which also means that hypothesis one was accepted. Budget participation had a significant positive effect on budget performance of -0.01 with a CR value of -2,379 and a probability of 0.026. This means that budgetary participation could improve budget performance in North Halmahera regency government and MorotaiIsland regency, which also means that hypothesis two was accepted. Clear budgetary targets had a significant negative effect on

budgetary slack of 0.695, with a CR value of 4,590 and a probability of 0,000. That is, clear budgetary targets can suppress individual tendencies to create budgetary slack in North Halmahera regency government and Morotai Island regency, which also means that hypothesis three was accepted. Clear budgetary targets had a significant positive effect on budget performance by 0.583, with a CR value of 3.235 and a probability of 0.001. That is, clear budgetary targets can improve budget performance in North Halmahera regency government and MorotaiIsland regency, which also means that hypothesis four was accepted.Environmental uncertainty had a significant negative effect on budgetary slack of -0.195, with a CR

value of -5.145 and a probability of 0,000. This means that environmental uncertainty can suppress individual tendencies to create budgetary slack in North Halmahera regency government and Morotai Island regency, which also means that hypothesis five was accepted. Environmental uncertainty had no significant effect on budget performance of 0.045, with a CR value of 1.133 and a probability of 0.257. This means that environmental uncertainty had no effect on budgetary slack in North Halmahera regency and Morotai Island regency, which also means that hypothesis six was rejected. Budgetary slack had a significant positive effect on budget performance of 0.073 with a CR value of 0.958 and a probability of 0.038. This means that budgetary slack can improve budget performance in the North Halmahera regencygovernment and Morotai Island regency, which also means that hypothesis seven was accepted. Organizational commitment had a significant negative effect on the relationship between budgetary participation and budgetary slack of -0.004 with a CR value of -4.137 and a probability of 0,000. That is, the interaction of budgetary participation and organizational commitment can suppress individual tendencies to create budgetary slack in North Halmahera regencygovernment and Morotai Island regency, which also means that hypothesis eight is accepted.Organizational commitment had a significant positive effect on the relationship between budgetary participation and budget performance by 0.004 with a CR value of 5.445 and a probability of 0,000. That is, the interaction of budgetary participation and organizational commitment can improve budget performance in the North Halmahera regency government and the Morotai Island regency, which also means that the Nine hypothesis was accepted. Organizational commitment had no significant effect on the relationship between clear budgetary targetand a budget gap of 0.000 with a CR value of 0.506 and a probability of 0.613. That is, the interaction of clear budgetary targets and organizational commitment did not affect budgetary slack in North Halmahera regency government and Morotai Island regency, which also means that hypothesis ten was rejected. Organizational commitment had a significant positive effect on the relationship between the clear budgetary targets and the budget capacity of 0.003 with a CR value of 5.101 and a probability of 0,000. That is, the interaction of clear budgetary goals and organizational commitment can improve budget performance in the North Halmahera regency government and Morotai Island regency, which also means that the eleven hypothesis was accepted. Organizational commitment had a significant negative effect on the relationship between environmental uncertainty and budgetary slack of -0,001 with a CR value of -2,379 and a probability of 0.017. That is, the interaction of environmental uncertainty and organizational commitment can suppress individual tendencies to create budgetary slack in North Halmahera regency government and PulauMorotairegency, which also means that hypothesis twelve was accepted.Organizational commitment had no effect on the relationship between environmental uncertainty and budgetary slack of 0.001 with a CR value of 1.381 and a probability of 0.167. That is, the interaction of environmental uncertainty and organizational commitment

cannot influence budget performance in the North Halmahera regency government and the Morotai Island regency, which also means that the thirteen hypothesis was rejected. Organizational commitment had a significant positive effect on the relationship between budgetary slack with a budget performance of 0.002 with a CR value of 2.309 and a probability of 0.021. That is, the interaction of budgetary slack and organizational commitment can improve budget performance in North Halmahera regency government and Morotai Island regency, which also means that hypothesis twelve was accepted

V. CONCLUSION

1. Budget participation had a significant negative effect on budgetary slack in North Halmahera regency government and Morotai regency Island regency government.
2. Budget participation had a significant positive effect on budget performance in North Halmahera regency government and Morotai Morotairegency government.
3. Clear budgetary targethad a significant negative effect on budgetary slack in North Halmahera regency government and Pulau Morotai Island regencygovernment.
4. Clarity of budget targets had a significant positive effect on budget performance in the North Halmahera regency government and the Morotai Island regency government.
5. Environmental uncertainty had a significant negative effect on budgetary slack in North Halmahera regency government and Morota Island regency government;
6. Environmental uncertainty had no significant positive effect on budget performance in the North Halmahera regency government and the Island regency government;
7. **Budgetary slack had a significant positive effect on budget performance in the North Halmahera regency government and Morotai Island regency government.**

RECOMMENDATIONS

.There are one research results or hypotheses that are not unsupported, namely hypothesis six, so for further research it is recommended to be able to continue on other research objects.

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