



BUDGETARY SLACK BEHAVIOR: THE EFFECT OF ORGANIZATIONAL COMMITMENT, ORGANIZATIONAL CULTURE, AND ENVIRONMENT UNCERTAINTY

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Abstract

Budgetary slacks are individuals behavior in company may deviate from the budget by projecting a higher budget for spending and a smaller budget for revenue. The individual's goal in performing budgetary slacks is to facilitate the achievement of the desired targets. The aims of this study are to investigate the effect of organizational commitment and organizational culture on budgetary slack and environmental uncertainty as a moderating variable. The samples are selected by purposive random sampling. The selected samples are the nine of Stated-Owned Company (SOC) in Palembang City's with 60 respondents. The moderating regression analysis is used to answer the research questions. The data are collected by the questioners that distribute to respondent. The research finding indicated that organizational commitment has a negative impact on budgetary slack and organizational culture has a positive impact. Environmental uncertainty is lowers the impact of organizational culture and strengthens the impact of organizational commitment on budgetary slack. SOC must build a good organizational commitment and organizational culture, and also consider environmental uncertainty, as these three variables influence the likelihood of budget slack behavior. The limitations of this study are (1) the questionnaire used was closed, ensuring that respondents' responses matched the answer options; (2) the budgetary slack is only explained by commitment and organizational culture; other variables are not examined; and (3) the research was limited to SOC cluster industry in Palembang City's.

Keywords: *Budgetary slack; Environment uncertainty; Organizational commitment; Organization culture.*

Abstrak

Kelonggaran anggaran adalah perilaku individu dalam perusahaan yang mungkin menyimpang dari anggaran dengan memproyeksikan anggaran yang lebih tinggi untuk pengeluaran dan anggaran yang lebih kecil untuk pendapatan. Tujuan individu dalam melakukan kelonggaran anggaran adalah untuk memfasilitasi pencapaian target yang diinginkan. Tujuan penelitian ini adalah untuk menyelidiki pengaruh komitmen organisasi dan budaya organisasi terhadap kelonggaran anggaran serta ketidakpastian lingkungan sebagai variabel moderasi. Sampel dipilih dengan pengambilan sampel acak bertujuan. Sampel yang dipilih adalah sembilan Badan Usaha Milik Negara (BUMN) di Kota Palembang dengan 60 responden. Analisis regresi moderasi digunakan untuk menjawab pertanyaan penelitian. Data dikumpulkan oleh pewawancara yang membagikannya kepada responden. Temuan penelitian menunjukkan bahwa komitmen organisasi berdampak negatif terhadap kelonggaran anggaran dan budaya organisasi berdampak positif. Ketidakpastian lingkungan menurunkan dampak budaya organisasi dan memperkuat dampak komitmen organisasi terhadap kelonggaran anggaran. BUMN harus membangun komitmen organisasi dan budaya organisasi yang baik, serta mempertimbangkan

ketidakpastian lingkungan dalam penyusunan anggaran, karena ketiga variabel ini memengaruhi kemungkinan perilaku kelonggaran anggaran. Keterbatasan penelitian ini adalah (1) kuesioner yang digunakan bersifat tertutup, memastikan bahwa jawaban responden sesuai dengan pilihan jawaban; (2) kelonggaran anggaran hanya dijelaskan oleh komitmen dan budaya organisasi; variabel lain tidak diteliti; dan (3) penelitian ini terbatas pada industri kluster BUMN di Kota Palembang.

Kata Kunci: Budaya organisasi; Kelonggaran anggaran; Ketidakpastian lingkungan; Komitmen organisasi.

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INTRODUCTION

Recently, company face the global market and competition, companies must have an effective management control system if they want to survive (Kurniawan & Andono, 2022). The budget is a crucial management tool used in planning and monitoring for the company's management control system. Budget refers to a company's quantitative activity plan for a specific time period. The synchronization of strategic plans is a key objective of the budget preparation process. This serves as a tool for businesses to coordinate efforts and serves as the foundation for assessing how well managers adhere to their promises.

Accounting fraud continues to happen and take different forms around the world, and Indonesia is no exception when it comes to budget preparation. Accounting fraud cases are openly discussed and widely disseminated in both the public and private sectors. Committing tax evasion is mentioned as one scenario that fits this case. Additionally, there are numerous accounting scams that frequently affect the public sector, particularly those that involve budgets, one of which is the occurrence of budget gaps. Budget gaps are frequently caused by this issue, which generally starts when the budget is being prepared. Budgetary slack (BS) is the outcome of the discrepancy between the budgeted amount and the company's best estimate (Thomas & Indriaty, 2025; Mukhtaruddin et al, 2024; Jatmiko & Gusmayanti, 2022). The aim to be attained is made easier in circumstances when there is a lack of tight or loose control over the budget. In contrast, management will be less driven to be accountable for its budget if the budget is generated using unusual or correct information (Zhuang et al, 2025; Agustina et al, 2024). Even while the efficiency that occurs is in fact viewed as an improvement in performance or is sometimes referred to as savings by management, the actual realization is not something that is in accordance with what has been determined from the budgeted estimate; this is an early indication of BS.

All members of the organization must be aware of the good intentions and objectives that organizations have in order to promote the organization as a whole. A trigger for budgetary slack, specifically organizational commitment might be thought of as the significance of this thinking in each individual. Organizational commitment is a measurement of an employee's alignment with a certain agency, as well as the agency's goals and strategies for extending membership status (Thomas & Indriaty, 2025; Pratiwi, 2023). This existence demonstrates a higher of organizational commitment leads to the lower of budgetary slack.

The organizational culture will unite group members into a unit that has a single, aligned viewpoint and will be formed in terms of both acting and behaving. An organization's culture will develop through time and eventually help to increase the effectiveness of operations (Khaljavi et al, 2025; Ekayani et al, 2024). Organizations with an organizational culture that prioritizes strict budget management will exhibit a lesser propensity to produce budgetary slack. Each organization's unique work environment has a different impact on the culture it has created, which will have an impact on how the tendency toward budgetary slack plays out (Khaljavi et al, 2025; Ekayani et al, 2024).

Environmental uncertainty refers to a variety of elements that frequently have an impact on businesses, particularly by requiring constant adaptation to both internal and external circumstances (Darmawan et al, 2025; Sinaldi et al, 2023; Murdiatun et al, 2021). This component, which affects how decision-making is perceived by insiders in the sector, is a person's impression of their inability to forecast anything effectively in all social or physical dimensions. The industry must consider new features of environmental uncertainty since there are many factors beyond of its control, such as unpredictable national security, changing economic conditions, and regulatory changes. It will be challenging for managers to plan, supervise, and exercise control over all activities, as well as industrial operations and decision-making, if such events are not supported by enough information (Sinaldi, et al, 2023; Dewi et al, 2021; Kepramareni et al, 2020).

Several previous researchers found that the organizational commitment and organizational culture have a negative and significant impact on budgetary slack (Agustina et al, 2024; Pratiwi, 2023; Bortoluzzi et al, 2023; Yakub et al, 2022; Arini & Budiasih, 2021; Ekayani et al, 2021; Cinitya et al, 2020; Sanjiwani & Suryanawa, 2020). However several previous reseachers found the different result that organizational commitment and organizational culture have a positive and not impact on budgetary slack (Beriyuy, 2025; Thomas & Indriaty; 2025; Darmawan et al, 2025; Verawaty & Rustiarini, 2025; Sinaldi et al, 2023; Bastian, 2023; Jatmiko & Gusmayanti 2022; Kehiri et al, 2022; Ekayani et al, 2021; Mardiatun et al, 2021; Hasanuddin et al, 2020). The contradictions in the results of previous studies prompted the author to conduct research using the variables of organizational commitment and organizational culture to explain the company's behavior in budget slack. Some modifications made in the study are: (1) this study uses the moderator variable of environmental uncertainty, which affects the relationship between organizational commitment and organizational culture with budget gaps; (2) this study uses employe respondents working at SOC in Palembang City.

Budgetary slack happens when there is less ambiguity and there is significant member participation (Mukhtaruddin et al, 2024; Alsadoni et al, 2023). Because of this, subordinates are able to anticipate opportunities in the future as well as possible implementation strategies for budgetary slack. On the other side, budget participation will decrease budgetary salck in circumstances of high environmental uncertainty. It is difficult to produce budgetary slack since subordinates find it difficult to foresee the future, making it impossible for them to acquire correct data to predict future events. For this reason, the researcher wishes to reuse the environmental uncertainty variable as a moderator.

To accomplish the company's common objectives, management accountants who work in businesses must be involved in managing the business. As a result, ongoing management control must be exercised. Common objectives between business owners, managers, and employees must, of course, always take precedence in the development of today's business environment in order to create a work team with a mutually beneficial work culture and make the firm better. However, there could be gaps, particularly if there are outside motivators like incentives, allowances, or other benefits that influence someone's intention to engage in actions or immoral behavior..

This study differs from earlier ones in that it employs a state-owned company in Palembang as its subject matter instead of another institution. This study will focus on SOE in the Industry Cluster because SOE pays particular attention to the budget it uses for inventory, production, sales, and distribution while managing financial reports. Previous research use respondents in one SOC. The second distinction from this research is that researchers will attempt to integrate the factors, which have never been merged in a study. The results of this study contribute to SOC by highlighting the need to consider organizational commitment, organizational culture, and environmental uncertainty factors, as its influence the budgeting process.

LITERATURE REVIEW

Budgetary slack is typically connected to the idea of agency theory, which involves agents and principles (Donaldson & Davis, 1991). Stewardship theory would be a more relevant theory to employ to explain the relationship with budgetary slack given that this research was done on state-owned firms or enterprises. In order to study instances or events where corporate executives may be motivated to work as servants and operate in the best interest of their bosses, this theory is designed. The managers should only increase organizational motivation when it comes to achieving key outcomes (Torfing & Bentzen, 2020).

According to this theory, which has psychological and sociological roots, executives acting in the capacity of stewards are compelled to carry out the wishes of the principal in order to further their own organizational objectives (Davis & Donaldson, 1997). The modern interpretation of this theory focuses on how organizations are managed and run, namely the shift from the concepts of control and direction to supervision, partnership, and shared ownership of individuals or teams within the company. The feeling an integral part of the organization and cannot be separated from it. In this study, stewardship theory is applied with the understanding that state-owned organizations can be relied upon to create and manage budgets and are driven to work in the public good as administrators. In light of this, SOC will avoid budgetary slack behavior when preparing its budget.

Organization commitment is an organizational drive that puts individual interests ahead of the performance of the business in line with organizational objectives (Thomas & Indriaty, 2025; Pratiwi, 2023). This definition states that people who desire personal gain and low organizational commitment in budget participation will attempt to engage in budgetary slack in order to make their performance appear strong. However, there will be less budgetary slack if there is a high level of personal dedication to the group. Organizational commitment formulated into three dimensions and three indicators (Bortoluzzi et al, 2023; Arini & Budiasih), namely (1) the personal dimension with affective commitment indicators relates to the emotional members of the organization, their identification with the organization, and the participation of members in

organizational activities, (2) the non-organizational dimension with the continuance commitment indicator is related to the perception that organizational members will experience losses when they leave the organization, and (3) the organizational dimension with the normative commitment indicator describes the feeling of being attached to the organization.

Organizational culture (corporate culture) is a system of values or norms that have long been in force have a meaning shared by members that differentiates one company from another (Khaljavi et al, 2025; Ekayani, et al, 2021). Organizational culture creates a pattern of values about something that is done within the organization. The existing culture will continue to be passed down to new individuals so that these values or norms remain. This organizational culture can affect the level of tendency for budgetary slack to occur (Darmawan et al, 2025; Bastian, 2024; Cinitya et al, 2020). When organizational culture supports creative innovation and emphasizes adaptability³, and spontaneity, such environments place less emphasis on budget targets and view existing gaps as an acceptable mechanism for dealing with environmental change. On the other hand, organizations that prioritize strict control have a reduced level of BS because the control system provides more information to superiors and increases the ability of managers to detect gaps.

Environmental uncertainty is one condition that cannot be precisely predicted based on all social and physical aspects that have a direct impact on how individuals behave while making decisions in organizations (Dewi et al, 2024; Mukhtaruddin et al, 2024; Sinaldi et al, 2023; Kepramareni et al, 2020). The following indicators are used to gauge environmental uncertainty: a lack of knowledge, a failure to comprehend the results, and a failure to calculate probabilities. Environmental uncertainty is regarded as a significant element since it makes planning and control more difficult. Under ambiguous operational conditions, planning becomes challenging because future events are unpredictable. As a result, managers need to be able to anticipate events that could have an impact on the business in the future and then deliver timely, integrated information that will be highly helpful for managers when making decisions that have an impact on several corporate divisions (Mukhtaruddin et al, 2024; Dewi et al, 2024; Sinaldi et al, 2023).

Mukhtaruddin et al (2024) explained that budgetary slack the propensity to consciously plan to inflate costs and downplay income (which is not consistent with actual abilities in the budgeting process). This type of behavior is harmful and unethical. Budgetary slack is the act of agents lowering their capacity for production because they have the power to set work standards (Khaljavi et al, 2025; Thomas & Indriaty, 2025; Berinyuy, 2025; Santos et al, 2022). The budget given by subordinates typically lowers revenue and raises costs in comparison to the best estimate offered, making goals simpler to attain (Rifa et al, 2025; Mukhtaruddin et al, 2024; Alsadoni et al, 2023). The importance of the budget must be taken into account because the principal requires a trustworthy projection of the company's future state. The employees' performance will appear better to superiors if they are able to stick to the budget. Budgetary slack is frequently applied to handle ambiguity (Zhuang et al, 2025; Yakub et al, 2022). The expenditures planned in the budget are subtracted during the resource distribution process, thus the employee pads the budget before the costs are subtracted. The manager always thinks that the employee has decreased the future cost estimate while increasing the previous cost estimate (Hajerah et al, 2025; Zhuang et al, 2025; Mukhtaruddin et al, 2024). However, the advantages of a participatory approach far outweigh the expenses connected with padding the budget. If

management establishes a lower budget, budgetary slack can be eliminated. To avoid or reduce budgetary slack, management must thoroughly review the budgets put forth by their subordinates and offer guidance as needed.

Organizational commitment is the drive an individual has to act in a way that advances the organization's goals and puts those goals first in order to attain personal success. Employee commitment to the company and desire to make an effort to fit in are examples of organizational commitment (Thomas & Indriaty, 2025; Verawaty & Rustiarini, 2025; Jatmiko & Gusmayanti, 2022). People that participate in budgeting attempt to lie to make their performance appear better if their individual organizational commitment is low. High levels of commitment result in a lesser likelihood of budgetary slack. According to stewardship theory, organizational goals should come before individual doing of budgetary slack. It means the high organizational commitment, the low of budgetary slack behavior. Some previous research found that organizational commitment has a negative impact on BS (Agustina et al, 2024; Bortoluzzi et al, 2023; Yakub el al, 2022; Sanjiwani & Suryanawa, 2020). The first hypothesis is formulated.

H₁: Organizational commitment has a negative impact on budgetary slack.

In order for all members of the organization to work as a single unit in attaining their goals, the organizational culture as a binder that compares the opinions or perceptions of the organization (Khaljavi et al, 2025; Darmawan et al, 2025; Murdiantun et al, 2021; Hasanuddin et al, 2020). A mechanism for regulating employee attitudes and behavior inside a business is culture. A good organizational culture creates higher employee integration with their work, thus reducing the likelihood of budget slack. Several previous researchers found that organizational culture has negative impact on budgetary slack (Ekayani et al, 2021; Cinitya et al, 2020). The second hypothesis is formulated

H₂: Organizational culture has a negative impact on budgetary slack.

Environmental uncertainty is a situation where unexpected and unpredictable changes occur. This environmental uncertainty leads to doubt, ambiguity, and confusion, making it impossible to interpret or clarify ambiguous information about the environment and hindering the decision-making process (Devina, 2021). Environmental uncertainty affects the relationship between employees' organizational commitment and the organizational culture built with the likelihood of budget slack behavior. Environmental uncertainty causes the company's prepared budget to change and no longer align with the target (Dewi et al, 2024; Sinaldi et al, 2023; Kepramareni et al, 2020). The third and fourth hypothesis is formulated.

H₃: Environmental Uncertainty moderates the relationship organizational commitment on budgetary slack.

H₄: Environmental Uncertainty moderates the relationship organizational culture on budgetary slack.

The research conceptual framework as follows:

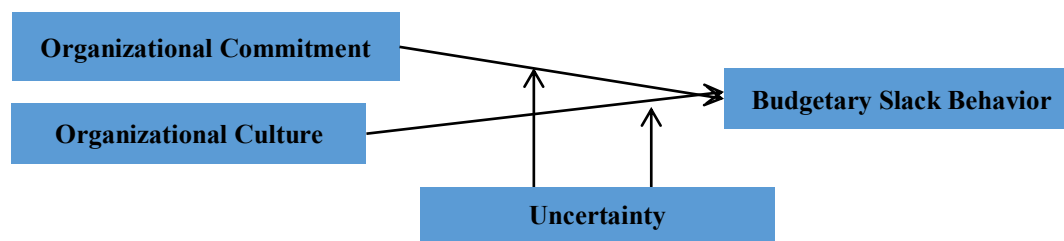


Figure 1 Conceptual Framework.

RESEARCH METHOD

Research Design and Data

This research is a quantitative explanatory research design aims to investigate relationships between organizational commitment, organizational culture on budgetary slack behavior and environmental uncertainty as a moderating variable. The population in this study is employees of SOC in the city of Palembang. The sample is employees at the manager level and departmental staff who are involved in budget preparation and budget proposals. The method of determining the sample used is purposive sampling by considering (1) budget preparers and proposers are charged with budget targets in carrying out their duties, (2) has held a position and worked in the field for at least one year, and (3) managers and staff related to preparing and proposing budgets. The nine SOC industry cluster in Palembang were selected to be sample. The questioner have prepared and distributed to respondent and 60 questioners fulfill the requirement and able to process.

Data Analysis Method

The research questions were tested using multiple regression analysis with interaction terms to evaluate the moderating effect of environment uncertainty on the relationships between organizational commitment, organizational culture and budgetary slack behavior in SOC at Palembang city.

Operational definition and measurement of variables

Budgetary Slack

Budgetary slack is a phenomenon where individuals misinterpret information to secure excess resources (Rifa et al, 2025; Hajerah et al, 2025; Mukhtaruddin et al, 2024; Alsadoni et al, 2023; MOhanna & Sponem. 2020). The indicator variables used were developed by Duncan (1972) include (1) the standards set in the budget encourage high productivity, (2) certainty regarding the implementation of the budget, (3) supervision of expenditures that are authorized, and (4) target budget that must be achieved.

Organizational Commitment

Organizational commitment is employee loyalty to the organization to try to be part of the organization and the desire to stay in the organization (Thomas & Indriaty, 2025; Beriyuy, 2025; Agustina et al, 2024; Jatmiko & Gusmayanti, 2022). The questionnaire used is an instrument developed by Cook & Wall (1980). The indicators used are (1) personnel dimension; indicator: affective commitment, (2) non-organizational dimension; indicator: continuance commitment, and (3) organizational dimension; indicator: normative commitment.

Organizational Culture

Organizational culture is the values of beliefs in the form of norms that can influence the way individuals act in organizations (Khaljavi et al, 2025; Darmawan et al, 2025; Bastian, 2023; Ekayani et al, 2021). The organizational culture measurement is using of several indicators are taken from instruments developed by Robbins & Judge (2013). Indicators used in measuring organizational culture are (1) innovation and courage to take risks, (2) attention to detail, results oriented, (3) people orientation, (4) team orientation, (5) aggressiveness, and (6) stability.

Environment Uncertainty

Environment uncertainty is a person's feeling of inability to predict something accurately from all social and physical factors that directly affect the decision-making behavior of people in the company (Dewi et al, 2024; Mukhtaruddin et al, 2024; Kepramareni et al, 2020). Environment uncertainty is measured by using 12 item statements developed by Duncan (1972). The 12 indicators used include (1) confidence in the work methods used, (2) availability of information to make decisions, (3) measuring the accuracy of the decisions taken, (4) factors influencing decision making, (5) confidence when taking an action, (6) belief in adjustment actions to deal with change, (7) confidence in the right course of action to achieve budget targets, (8) knowing how to obtain information about work, (9) knowing what is expected by other parties for the progress of the agency, (10) difficulty determining the method to do the job, (11) confidence when doing work, and (12) the intensity of facing new problems at work.

Analysis Data

The data quality test is a research instrument test to determine the validity and consistency of the research object. The validity test was carried out to measure whether the questionnaire supported the statement and was adequate and ensured that each item in the research instrument was able to measure the specified variable validly. The Reliability Test is carried out to evaluate objects and gives relatively similar results, in which this test shows a measure of the consistency of the measuring instrument to measure the same symptoms on other occasions.

The Multiple Regression and Moderating Regression Analysis as following;

$$BS = \alpha + \beta_1.OC_{om} + \beta_2.OC_{ul} + \beta_3.EU_{un} + e \dots\dots\dots(1)$$

Furthermore, a moderated linear regression analysis was carried out to see the role of the moderating variable in strengthening or weakening the correlation between the independent variables and the dependent variable. The interaction element in the regression equation is in the following formula:

$$BS = \alpha + \beta_1.OC_{om} + \beta_2.OC_{ul} + \beta_3.EU_{un} + \beta_4.OC_{om} * EU_{un} + \beta_5.OC_{ul} * EU_{un} + e \dots\dots(2)$$

Whereas; BS = Budgetary slack, α = constant, β_1 -5 = Regression Coefficient, OC_{om} = Organizational Commitment, OC_{ul} = Organizational Culture, EU_{un} = Environmental Uncertainty, $OC_{om} * EU_{un}$ = Interaction between Organizational Commitment and Environment Uncertainty, $OC_{ul} * EU_{un}$ = Interaction between Organizational Culture and Environment Uncertainty, e = error.

Sugiyono (2024) describes the Moderated Regression approach used in grouping moderator variables into several types as follows (1) If β_3 in Models 1 is not significant and β_4 or β_5 in Model 2 is significant, then EU_{un} is a pure moderator then EU_{un} is a pure moderator, (2) If β_3 in Models 1 is significant and β_4 or β_5 in Model 2 is significant, then

EUn is a quasi moderator, (3) If β_3 in Models 1 is not significant and β_4 or β_5 in Model 2 is not significant, then EUn is a moderator homologizer moderator, and (4) If β_3 in Models 1 is significant and β_4 or β_5 in Model 2 is not significant, then EUn is not a moderator variable, but an independent, intervening, exogenous, antecedent, or predictor variable.

RESULT AND DISCUSSION

Research is using observation with a questionnaire survey method. The researcher distributed questionnaires to the research object, namely the SOC in Palembang City. This research has been carried out for four months. Questionnaires were distributed in two ways, namely visiting the company directly and contacting via email. Respondents filled out the questionnaire by filling out a written questionnaire or via a Google form to make filling easier by taking into account the work from home policy of each company. Questionnaires were given to companies with a request letter for research data assistance as a basis for conducting research. A total of nine companies were selected to be the object of this research. Each company receives as many as 2 to 16 questionnaires to be filled in by employees who meet the criteria to become research objects. Companies that are willing to be the object of research include eight companies; one other company is not willing to be a respondent because it is not operating due to pandemic conditions. Recollection of written questionnaires filled out by respondents takes three weeks to two months after distributing the questionnaires. The total number of questionnaires distributed to respondents and returned by respondents either directly or online was 60 questionnaires. Summary regarding the distribution of questionnaires:

Table 1. Research Questionnaire Distribution

Description	Amount
Numbers of Questionnaire Directly Distributed	42
Numbers of Questionnaire Online Distributed	18
Total numbers of Questinnnaire to be Process	60

Source: Processing Data, 2025.

Table 2. The Companies Participant

Companies Name	Number of Questionnaire
PT. Pertamina (Persero)	16
PT. PLN (Persero)	5
PT. Bukit Asam (Persero) Tbk	7
PT. Pupuk Sriwidjaja (Persero) Tbk	3
PT. Perkebunan Nusantara VII	7
PT. Perusahaan Gas Negara Tbk.	10
PT. Pertani (Persero)	2
PT. Semen Baturaja (Persero), tbk	10
Total	60

Source: Processing Data, 2025.

From the data that has been collected from the respondents, the characteristics of the respondents are obtained based on age, gender, educational background, position in the company. The following describes the characteristics of the respondents:

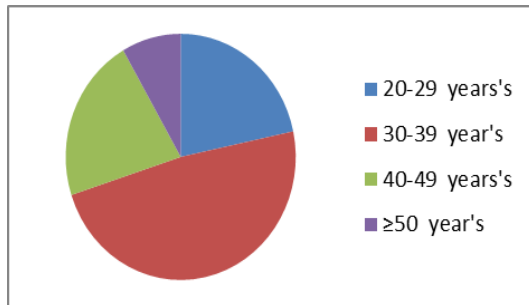


Figure 2. Respondent Data Based on Age.

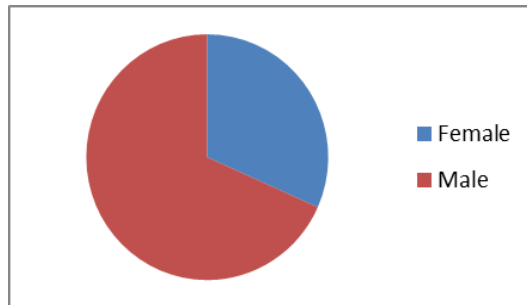


Figure 3. Respondent Data based on Gender.

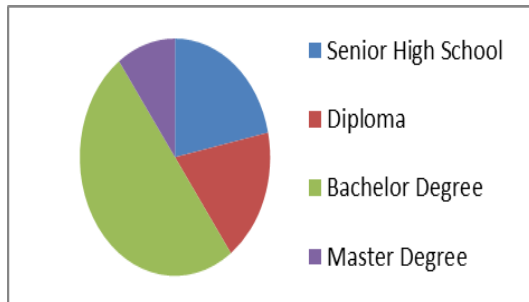


Figure 4. Respondent Data Based on Education.

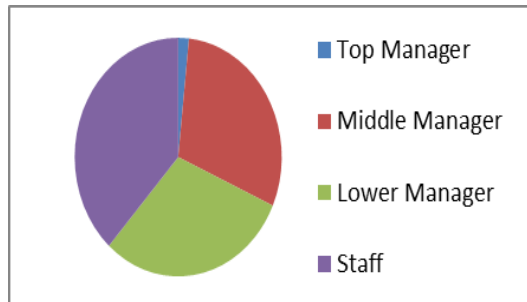


Figure 5. Respondent Data Based on Position.

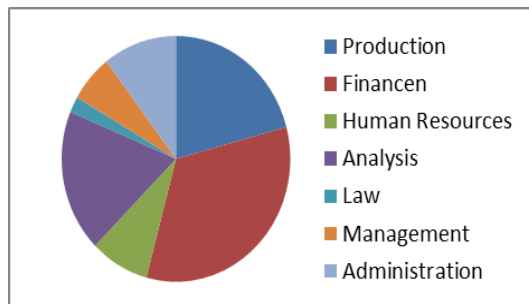


Figure 6. Respondent Data Based on Department.

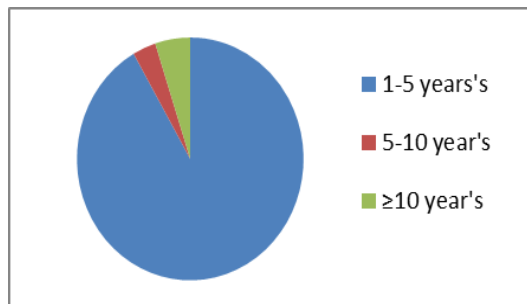


Figure 7. Respondent Data Based on Age.

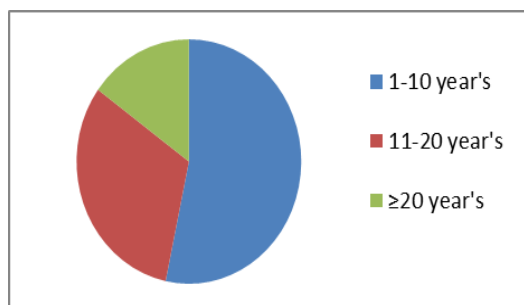


Figure 8. Respondent Data Based on Experience.

Characteristics of respondents based on age showed that the most respondents were aged between 30-39 years, namely 29 people (48%), aged between 20-29 years and 40-49 years, namely 13 people (22%) and the fewest were aged 50 years or more as many as 5 people (8%). Based on gender, 41 men (68%) were the respondents who filled out the most questionnaires. Meanwhile, there were 19 women respondents (32%). This shows that those who work in the SOC in the city of Palembang are more dominated by men than women.

Characteristics of respondents according to education level shows that the majority of respondents in the survey occupied undergraduate education, namely as many as 30 people (50%), high school graduates as many as 13 people (22%), diploma graduates as many as 11 people (18%) and postgraduate as a minority level in this survey. namely as many as 6 people (10%). It was concluded that the level of education in SOC in Palembang City was dominated by employees with a bachelor's degree.

Respondents who worked as staff were the most dominant respondents in this study, namely 23 people (38%). This position predominates because they have direct responsibility for delivering the company's products and services in their day-to-day activities and for communicating the decisions and goals of middle and upper management. The middle-level managers and lower-level managers are as many as 18 people (30%). Top-level managers were the fewest respondents in the study.

The characteristics of the respondents based on the work division showed that the majority of respondents in this study were in the financial division, namely 16 people (27%). Then share the product as many as 10 people (17%). It is hoped that the characteristics of the respondents based on their length of service can provide an overview regarding their experience while involved in the budgeting process within the company. This characteristic indicates that the majority of respondents who filled out the research questionnaire served within the range of 1-5 years. Respondents with tenure of less than 1 year do not meet the criteria in the research sample, all sample respondents can be used as research objects because they comply with the specified criteria.

Characteristics of respondents based on length of work provide a reflection of the experience of employees in a company. Employees with experience are more reliable because it is beneficial for the company or organization. The majority of research respondents have worked in companies for a period of 1-10 years, namely 32 people (53%). Then the length of work 11-20 years as many as 19 people (32%).

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Data Quality Test

Validity test

In order to offer precise information, the validity test is utilized to determine whether the data is accurate when performing its measuring function. Since the precise measurement results are pertinent to the measurement goals, this test is said to have high validity. The

Correlative Bivariate Test is used to evaluate the validity. Testing at a significance level of 0.05 produced a 0.254 result with 60 responders. The results of each question item are accepted because the significance level exceeded 0.05. The test findings demonstrate that all of the question-and-answer instruments have values greater than 0.05, making the questions used in this study genuine.

Reliability Test

The reliability test was run to demonstrate how trustworthy and reliable the data was. Data is regarded as trustworthy and trustworthy since it offers repeatable findings for measuring. This indicates that reliability testing is done to evaluate the consistency of the information gleaned from the questionnaire's questions. The reliability test is calculated by Cronbach's Alpha for each variable. If the variable being processed has a Cronbach's Alpha value greater than 0.60, the variable is said to be dependable. According to the test results, each research variable is deemed reliable if its Cronbach's Alpha value is more than 0.60.

Regression Model Test

Since it has a significant dependency influence on the relationship between the independent and dependent variables, the moderating variable can change the initial relationship between the two types of variables. The multiplication of two or more independent variables symbolizes the interaction component of moderate regression testing. The results of the moderation regression test are displayed in the following table:

Table 3. The Result of Data Processing

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	8.090	2.462
OCom	-0.263	0.089
OCul	0.301	0.117
EUn	0.287	0.065
F		10.343
Sig. F		0.000

Source: Data Processing, 2025.

Above table indicate that EUn as a moderating variable is first included as an independent variable to test its effect on BS. The regression equation formed from the results of the multiple linear regression tests is explained as follows:

$$BS = 8.090 - 0.263OCom + 0.301OCul + 0.287EUn + e$$

- (1) A constant of 8.090 specifies that BS is 8.090 if the independent variable is assumed to be zero.
- (2) The regression coefficient of OCom is -0.263 and in the negative direction, meaning that an increase in OCom of 1 unit among employees will result in a -0.263 reduction in the likelihood of BS.
- (3) The regression coefficient for OCul is 0.301 and positive, meaning that if OCul in a company rises by one unit, the likelihood of BS happening will rise by 0.301.
- (4) The regression coefficient for EUn is 0.287 and positive, meaning that if the amount of EUn in a company rises by one unit, the likelihood of BS occurring rises by the same factor of 0.287.

The moderating variable can alter the initial relationship between the two types of variables since it has a substantial dependence effect on the relationship between the independent and dependent variables. The interaction component of moderate regression testing is represented by the multiplication of two or more independent variables. The following table shows the results of the moderation regression test:

Table 4. Result of Moderating Regression

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	7.584	10.497
Ocom	-2.115	0.801
Ocul	2.641	1.074
Eun	0.316	0.322
OCom*Eun	0.053	0.023
OCul*EUn	-0.068	0.031
F	9.716	
Sig. F	0.000	
Adjusted R2	0.362	

Source: Data Processing, 2025.

The regression equation for this research is:

$$BS = 7.584 - 2.115OCom + 2.641OCul + 0.316EUn + 0.053OCom*EUn - 0.068OCul*EUn + e$$

- (1) A constant of 7.584 that indicates that BS is worth 7.584 if KO and BO have values of zero.
- (2) The regression coefficient of OCom is -2.115 in the negative direction, which means that increasing OCom by 1 unit for the employee will lower the likelihood of BS by -2.115.
- (3) The regression coefficient for OCul is 2.641 and positive, meaning that if OCul rises by 1 unit within a company, the likelihood of BS will rise by 2.641.
- (4) The regression coefficient for EUn is 0.316 and positive, which means that if the amount of EUn that occurs in a company increases by a unit, the likelihood that BS will occur, will also increase by a factor of 0.316.
- (5) OCom and EUn's regression interaction coefficient is 0.053 and positive, meaning that if OCom grows by 1 unit and then EUn increases by 1 level, the likelihood of BS happening will increase by 0.053.
- (6) The interaction coefficient of the regression of OCul and EUn is -0.068 with a negative sign, which means that if OCul is increased by one unit and then EUn is increased by one level, the chance of BS will be reduced by -0.068.

Determination Coefficient (R2)

A test to gauge how much of an impact the independent factors have on the dependent variable overall is the coefficient of determination test. According to Table 4, the adjusted R square has a value of 0.362. This indicates that while the remaining BS is influenced by factors outside of this study, only 36.2% of BS can be influenced by independent variables in this study.

Test of Individual Parameter Significance

The t statistical test was used to determine how much each independent variable contributed to the explanation of the dependent variable, with the requirement that the significance threshold be less than 5% or 0.05 to allow for the acceptance of the hypothesis. Below tables provide explanations of the t test results listed below.

Table 5. Result of Regression without Moderating Variable

Model	Unstandardized Coefficients		t	Sig.	Conclusion
	B	Std.Error			
Ocom	-0.263	0.089	-2.970	0.004	Sign
Ocul	0.301	0.117	2.585	0.012	Sign
EUn	0.287	0.065	4.400	0.000	Sign

Source: Data Processing, 2025.

Table 6. Result of Regression with Moderating Variable

Model	Unstandardized Coefficients		t	Sig.	Conclusion
	B	Std.Error			
OCom*EUn	0.053	0.023	2.323	0.024	Sign
OCul*EUn	-0.068	0.031	-2.180	0.034	Sign

Source: Data Processing, 2025.

The test results in the table above show that:

- (1) OCom significantly affects BS, as indicated by the significance value of 0.004 being smaller than 0.05. H1 is therefore approved. The direction of the regression coefficient is adverse.
- (2) A significance level of 0.012, which is lower than 0.05, shows that OCul significantly affects BS. H2 is therefore approved. The direction of the regression coefficient is upward.
- (3) EUn is able to control OCom to BS. EUn and OCom have an interaction with a significance value of 0.024, which is less than 0.05. H3 is therefore supported, and the regression coefficient points in the right direction. EUn is incorporated in the quasi-moderator role when moderating OCom to BS. This indicates that EUn interacts with OCom and has a major link to BS.
- (4) The interaction between OCul and BS is moderated by EUn. The interaction between EUn and OCul has a significance value of 0.034, which is less than 0.05. As a result, H4 is supported, and the regression coefficient points in the wrong direction. EUn serves as a quasi-moderator when OCul is being moderated toward BS. This indicates that EUn interacts with OCul and has a major association with BS.

The Effect of Organizational Commitment on Budgetary Slack

The hypothesis is accepted because the results of the testing revealed that organizational commitment has a negative impact on budgetary slack. This result is supported by the stewardship theory, which claims that a high level of commitment, the lowers the likelihood of budgetary slack behavior. This demonstrates how the company's management's strong dedication makes for a realistic budget preparation process (Verawaty & Rustiarini, 2025; Kehiri et al, 2022). A realistic budget places a high level of accountability on the budget's execution. A strong organizational commitment is a characteristic in accepting corporate principles and goals, lead to a decrease in budgetary slack behavior (Berinyuy, 2025; Agustina et al, 2024). Management is willing to make a variety of efforts for the benefit of the business, which raises the possibility of budgetary slack developing if this condition of commitment decreases. This study is further

supported by Agustina et al (2024); Pratiwi (2023); Bortoluzzi et al, 2023; Yakub et al, 2022; Arini & Budiasih, 2021; Sanjiwani & Suryanawa (2020) research, which shows that low organizational commitment will use budget planning and execution to advance personal goals and produce budgetary slack. Organizational commitment is defined as a person's steadfast belief in and support of the ideals and objectives that the organization seeks to realize (Thomas & Indriaty, 2025; Kehiri et al, 2022).

Organizational commitment is a factor that significantly affects employee performance, particularly in budgeting process since it is a powerful internal motivator that drives people to put in extra effort to meet organizational goals (Beriyuy et al, 2025; Sinaldi et al, 2023). This is consistent with the Stewardship Theory, which encourages employees to work hard for the organization's advantage through indirect benefits, as opposed to management motivation, which is more focused on employees' primary results for the organization's benefit. People in this study are dedicated to accomplishing organizational objectives, and those who perform better aim to use the available funds solely for organizational purposes. This reduces budgetary slack, and organizational commitment will guide decisions and produce high-quality performance outcomes.

The Influence of Organizational Culture on Budgetary Slack

A negative impact of organizational culture on budgetary slack behavior was discovered via hypothesis testing, hence H2 is disproved. The findings of this research test are corroborated by the findings of Parlindungan & Oemar (2020), which show that an organizational culture that purposely raises the budget for spending while decreasing acceptance of anomalous behavior will be harmful to the organization and have a good impact on budgetary slack behavior. According to this study, organizations and employees have successfully implemented a good culture by continuing to innovate and being focused on individuals and teams in order to remain stable. However, this culture does not always include the necessary supervision and control, which leads to budgetary slack. This is not in line with stewardship theory; in order to accomplish organizational objectives, companies must be able to support the development of a strong of organizational culture connected to employee performance and comprehend the significance of owned resources with implanted organizational values.

The degree of budgetary slack behavior is typically strictly controlled by organizations using a coordinated control system. The concept of organizational culture is directly tied to the principles, guidelines, and standards that an organization upholds in order to motivate its members to contribute fully to the accomplishment of its objectives. A good of organizational culture will improve cohesiveness, loyalty, and attitudes to demonstrate that the organization is operating in accordance with its stated aims without aberrant behavior. However, this study is supported by Darmawan et al, 2025; Jatmiko & Gusmayanti, 2022; and Murdiatun et al, 2021 that a good of organizational culture is unable to decrease of the budgetary slack behavior. Meanwhile study of Ekayanti et al, 2022; Cinitya et al, 2020 is contradicting to this study. A good organizational culture is able to decrease the budgetary slack behavior. The different results of this study are caused by some factor, such as (1) the different company status. The organizational culture is different between the public and private sectors, (2) the different research subjects and locations. The respondent answers are affected not only by organizational culture but also by the local culture and religion, (3) the different of study instrument.

Environmental Uncertainty Moderates Organizational Commitment to Budgetary Slack

The argument that the environmental uncertainty increases the effect of organizational commitment on budgetary slack has a significant and positive direction was the hypothesis investigated in this study, and H3 is accepted. The environmental uncertainty is a challenging in budget preparation (Mukhtaruddin, et al, 2024; Sinaldi et al, 2023). It strengthens the relationship between organizational commitment and budgetary slack behavior. According to this study, the difficult budgetary constraints that employees must deal with cause managers' commitment levels to rise, which prevents them from easing spending restrictions so that it is simpler to meet goals and get awards from superiors and lowers the degree of budgetary slack behavior. The less frequently of budgetary slack occurs, the less impact of environmental uncertainty has on organizational commitment. The stewardship theory explained managers can encourage and empower employees to carry out their tasks by employing initiatives to promote the organization and its guiding principles. Organizational commitment is synonymous with tough people, and these people make up the organization's core components.

Environmental Uncertainty Moderates Organizational Culture on Budgetary Slack

The hypothesis formulated that environmental uncertainty can moderate the relationship between organizational culture and budgetary slack. The idea that environmental uncertainty strengthens the relationship between organizational culture and budgetary slack, but the result is different; it is negative or lessens the relationship. The degree of employees' culture are reduced by the high environmental uncertainty, they encountered when creating the budget (Mukhtaruddin et al, 2024; Kepramareni et al, 2020). In this study, organizational culture initially let managers to relax budget restrictions so they could more easily meet goals, but under the effect of environmental uncertainty, this resulted in reduced levels of budgetary slack (Dewi, et al, 2024). This conclusion is supported by the fact that the majority of responders were employees who had a direct hand in creating and presenting the budget, meaning they had the technical know-how to handle issues should they arise.

CONCLUSION

It is evident from the discussion in the previous section that organizational commitment and organizational culture have significant effects on the budgetary slack behavior. All the member of the organization has a high organizational commitment, which inhibits of budgetary slack behavior. It demonstrates the level of commitment given each employee in the company a sense of belonging, which lowers their motivation to carry out the lower of budgetary slack behavior. The different result was found in organizational culture. A well of organizational culture built by the organization cannot exclude the chance that budgetary slack behavior may take place. This indicates that the organizational culture has not been able to stop budget makers and supporters from engaging in budgetary slack behavior. The rationale is that budget performance is frequently evaluated in businesses based on how well it is implemented, and then rewards in the form of bonuses, incentives, and compensation are attached.

Environmental uncertainty acts as a sort of quasi-moderation for its interactions with organizational commitment and organizational culture relationship on budgetary slack behavior. This suggests that environmental uncertainty is able strengthen or lessen the

link between organizational commitment and organizational culture by acting as a moderating variable in study. Organizational commitment and organizational culture relationship on budgetary slack can be moderated by environmental uncertainty and budgetary slack's relationship is strengthened by environmental uncertainty. Even though everyone participating in the preparation and proposal has a high of organizational commitment the likelihood of budgetary slack behavior is higher in environmental uncertainty circumstances. This happens as a result of the budget preparers' and proposers' uncertainty in the face of the situation. The environmental uncertainty has effect to lower the relationship between organizational cultures on budgetary slack behavior.

The used questionnaire is closed, ensuring that the respondent's responses are consistent with the available answer options. As a result, respondents are unable to provide more thorough responses. The variable to explain the budgetary slack just used of organizational commitment, organizational culture and uncertainty, others variable that have effect on budgetary slack are identified in in this study. The respondents are the employee of SOC clusters industry in Palembang city; it is unable to explain why the findings varied from those of the other sectors.

The next study uses the experimental design to eliminate the questionnaire limitation and increase the quality of result. The department or unit that is submitting the budget request should conduct research on budgetary slack. Future research will add the others variable to explain the budgetary slack behavior such as leadership style, incentive and punishment systems, and compensation systems, clarity of budget targets, and budget participation to increase the quality of study. The vary sectors are needed to generalize the result of study.

The implication of this study for company in budget preparation that the budgetary slack behavior are influenced by organizational commitment, organizational culture and environmental uncertainty, thus these factors should be control and monitor to increase the planning quality. The external factor, such as environmental uncertainty, determines the planning process in company.

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