

# The Effect of Budgetary Participation, Task Complexity, Budget Emphasis, Environmental Uncertainty and Information Asymmetry on Budgetary Slack

A.A.Ayu Dika Praba Pradnyani<sup>1</sup>, I Ketut Sujana<sup>2</sup>

<sup>1,2</sup>Udayana University

<sup>1,2</sup> Faculty of Economics and Business, Bali, Indonesia

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**Abstract:** The purpose of this study was to provide empirical evidence of the effect of budgetary participation, task complexity, budget emphasis, environmental uncertainty, and information asymmetry on budgetary slack. This research was conducted in a 5-star hotel in Badung Regency. The sample used was 100 managers. The sampling method used in this study is nonprobability sampling with purposive sampling technique. Data collection was carried out through a questionnaire. The data analysis technique used is multiple linear regression analysis.

The results of this study indicated that budgetary participation, task complexity, budget emphasis, environmental uncertainty, and information asymmetry have a positive effect on budgetary slack.

**Keywords:** Budget participation, task complexity, budget emphasis, environmental uncertainty, information asymmetry, budgetary slack.

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## I. INTRODUCTION

A budget is one of the important components of future financial planning in achieving a company's goal. The importance of a company's budget is to know the capability of the company in implementing various tasks and activities. It is also important in manager control system by which helping the manager in allocating monetary resources limitation of the company in achieving company's goal (Hasanah,2013). The budget can also be used as a tool to provide more effectiveness in achieving organization's efficiency with limiting expenses of the company's operational (Tagwireyi, 2012).

In budgeting process, several human behaviors will emerge toward the budget arrangement. These behaviors can emerge not only as a positive behavior but also a negative one. The positive behavior is when a manager improves the performance due to the budget as a performance's benchmark. While the negative behavior refers to when a manager creates a budgetary slack. A budgetary slack is a difference between an actual resource with some added resources in integrating tasks (Falikhatun, 2007). It also causes the budget made by the manager to be unable to reflect the actual need of an organization (Baerdemaeker & Bruggeman, 2015). The budgetary slack can occur in various companies including the hotel.

Nowadays, the development of hotels has been increasing more and more, thus causing the competition amongst hotels in providing the best service increases more as well. The more competitive the field of hotel management business nowadays makes the businessmen demanded to be able implementing their tasks effectively and efficiently in order to winning the business competition occurring. In order to operating the company effectively and efficiently, the company management needs to apply reliable planning and controlling systems to performing business activities based on the decided regulations (Sujana, 2010). In the same manner as other companies, hotels also arrange the budgets needed to carry out planning the company's profit including the revenue and other expenses in a period of time.

A process in which a manager is involved to participate in setting the budgetary goals refers to budgetary participation. Although budgetary participation has various purposes, it can also impair the motivation as well as decreasing the ability in achieving the company's target if the participation is not applied accordingly.

While task complexity is defined as an external factor related to the unstructured, confusing, and hard-done tasks (Yulianti, 2014). If task complexity increases, then employees would need skills to complete their tasks (Garbers & Konradt, 2014). Due to the skill limitation the employees have and pressured feelings they experience as a result of task complexity, the employees will create a budgetary slack (Kahar *et al.*, 2016). Based on Andrews and Boyne (2014), the task complexity in a company relates to high productivity.

Budget emphasis is a pressure from the employers to the employees to implement the budgets well and achieving the target (Jaya, 2013). A study by Sujana (2010) and Dunk (1993) found that a budget emphasis did not influence significantly to the budgetary slack. On the other hand, Erina (2016) and Renitasari (2017) stated in their studies there was a significant influence between budget emphasis towards budgetary slack.

Environmental uncertainty is defined as one of the several obstacles in budget arrangement. A high environmental uncertainty decreases an individual's ability to predict the environment accurately. It also reflects doubts experienced by managers when confronting the problems on predicting the competition's condition in the future. This high environmental uncertainty will further leads to budgetary slack.

Based on the paper published by Umar (2014), information asymmetry refers to a condition in which the employees have more information compared to the employers, or the other way around. Antari & Sukartha (2017) and Ardanari & Putra (2014) stated that information asymmetry influences positively towards budgetary slack.

Based on the following background, the aim of this research is to provide empirical evidence on the effects of budgetary participation, task complexity, budget emphasis, environmental uncertainty, and information asymmetry toward budgetary slack.

## **II. CONCEPTUAL MODEL AND HYPOTHESES**

Budgetary participation cause a positive individual behavior, that is an increase in performance on the motivational drive by reward given by the company when achieving a budget target. While negative behavior that might occur is budgetary slack. Research by (Erina & Suartana, 2016) provides the result that budgetary participation has a positive effect on budgetary slack. The results of research conducted by Hartmann & Maas (2010) and Sutanaya & Sari (2018) also state that budgetary participation has a positive effect on budgetary slack which means the higher level of budgetary slack caused. Based on these explanations, the hypotheses used in this study are:

### **H1 : Budgetary participation has a positive effect on budgetary slack.**

Widiastuti (2006) stated that task complexity is an unstructured, confusing and hard-done task. A study result done by Puspitha & Suardana (2017) stated that the bigger the task complexity received by the employees (under-level manager), the bigger their chances in creating budgetary slack. This study result was consistent with the study done by Pamungkas (2014) and Yeandrawita (2015) that task complexity correlates positively towards budgetary slack. Based on those statements, a hypothesis was formulated as followed:

### **H2 : Task complexity has a positive effect on budgetary slack.**

If the manager's performance is strongly determined by the arranged budgets, then the manager will work on acquiring the profited variance. This profited variance is acquired by creating Slack (Bakar, 2014). Studies by Savitri & Sawitri (2014) and Irfan *et al.* (2016) stated that budget emphasis has significant and positive effects towards budgetary slack. Based on those statements, a hypothesis was formulated as followed:

### **H3 : Budget emphasis has a positive effect on budgetary slack.**

Environmental uncertainty is one of the causes an organization implementing adjustment towards organization's condition with the environment. The unpredictable environment and the inability to comprehend an ever-changing environment's component will make an individual to feel experiencing a high environmental uncertainty (Milliken, 1978 and Darlis, 2002).

A study from Untari (2017) presumed that a high environmental uncertainty in an organization will increase budgetary slack, also the other way around if a low environmental uncertainty in an organization will decrease budgetary slack. Nitiari & Yadnyana (2015) and Yilmaz & Ozer (2011) in their studies also stated that environmental uncertainty has positive influence towards budgetary slack. Based on those statements, a hypothesis was formulated as followed.

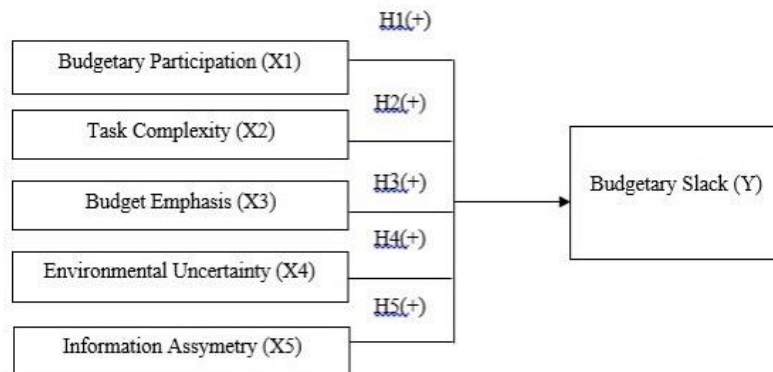
**H4 : Environmental uncertainty has a positive effect on budgetary slack.**

Information asymmetry is an information difference existed between an employer and an employee. Based on the theory of behaviors, information asymmetry has the chance for the budget arranger to influence the budgets which might be inappropriate with the importance as well as the wish of an employer.

A study of Ardanari & Putra (2014) which tested the effects of budgetary participation, information asymmetry, self-esteem and budget emphasis on budgetary slack showed that information asymmetry influences the occurrence of budgetary slack. Dewi (2014) and Maharani (2015) also stated that information asymmetry has a positive influence towards budgetary slack. Based on those statements, a hypothesis was formulated as followed:

**H5 : Information asymmetry has a positive effect on budgetary slack.**

The conceptual framework in this research is presented in Figure 1 below :



**Fig.1 The Conceptual Framework**

**III. METODOLOGY**

This research was conducted at 5 star hotels in Badung Regency. The object of research in this study is the budgetary slack in 5 star hotels in Badung Regency. Budgetary slack in this study is influenced by budget participation, task complexity, budget emphasis, information asymmetry, and environmental uncertainty. Quantitative data in this study is the score data from the questionnaire answers and a list of the number of 5 star hotels in Badung Regency. The qualitative data in this study is a list of 5 star hotels names in Badung Regency. Primary data in this study is the results of questionnaires that directly to respondents. Secondary data in this study is a list of numbers and names of 5 star hotels in Badung Regency.

The population in this study is the manager of each 5 star hotels department in Badung Regency. The sampling method used in this study is the nonprobability sampling method with a purposive sampling technique. These criteria are:

1. Managers who hold positions as middle managers (department heads). This is because these parties are involved in preparing the budget and are burdened with budget targets.
2. Middle managers who have held their positions for at least one year. It is intended that respondents who are the unit of analysis have experience in preparing and implementing the budget for which they are responsible. This study uses multiple linear regression analysis as an analysis technique. The multiple linear regression model is formulated as :

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e \dots\dots\dots(1)$$

Explanations :

- Y = Budgetary Slack
- α = Constanta

- $\beta_{1,2,3,4,5}$  = Regression Coefficient of Independent Variables
- e = error term
- X<sub>1</sub> = Budgetary Participation
- X<sub>2</sub> = Task Complexity
- X<sub>3</sub> = Budget Emphasis
- X<sub>4</sub> = Environmental Uncertainty
- X<sub>5</sub> = Information Assymetry

Based on the results of the analysis conducted can be observed regarding the coefficient of determination (R<sup>2</sup>), the feasibility test of the model (F test), and the hypothesis test (t test).

#### IV. RESULT AND DISCUSSION

A descriptive statistical analysis is used to explain sample’s characteristics particularly including mean value, extreme value which is a minimum value as well as standard deviation from each variable.

**Table 1: Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Budgetary Slack	100	3.33	5.00	4.13	.367
Budget Participation	100	3.50	5.00	4.22	.310
Task Complexity	100	2.60	5.00	3.77	.627
Budget Emphasis	100	3.50	5.00	4.12	.344
.Environmental Uncertainty	100	3.36	5.00	4.11	.356
Information Asymmetry	100	3.50	5.00	4.11	.369
Valid N (listwise)	100				

Source : Primary data processed, 2019

Variable budgetary slack had a minimum value 3,33 as well as a maximum value 5,00. Variable budgetary slack which was measured by 6-items statements with 5-points Likert Scale had mean value 4,13 as well as standard deviation variable budgetary participation 0,367. A mean value as big as 4,13 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly.

Variable budgetary participation had a minimum value 3,50 as well as maximum value 5,00. Variable budgetary participation which measured by 6-items statements with 5-points Likert Scale had mean value 4,22 as well as standard deviation variable budgetary participation 0,310. A mean value as big as 4,22 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly.

Variable task complexity had a minimum value 2,60 as well as maximum value 5,00. Variable task complexity which measured by 6-items statements with 5-points Likert Scale had mean value 3,77 as well as standard deviation variable budgetary participation 0,627. A mean value as big as 3,77 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly.

Variable budget emphasis had a minimum value 3,50 as well as maximum value 5,00. Variable budgetary participation which measured by 6-items statements with 5-points Likert Scale had mean value 4,12 as well as standard deviation variable budgetary participation 0,344. A mean value as big as 4,12 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly.

Variable environmental uncertainty had a minimum value 3,56 as well as maximum value 5,00. Variable budgetary participation which measured by 6-items statements with 5-points Likert Scale had mean value 4,11 as well as standard deviation variable budgetary participation 0,356. A mean value as big as 4,11 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly

Variable information asymmetry had a minimum value 3,50 as well as maximum value 5,00. Variable budgetary participation which measured by 6-items statements with 5-points Likert Scale had mean value 4,22 as well as standard deviation variable budgetary participation 0,369. A mean value as big as 4,22 had the tendency approaching the minimum value which meant to be the budgetary slack as the result tended to be not quite high in 5-stars hotels in Badung Regency. The value of standard deviation was also found lower compared to the mean value, which meant that the related data distribution with budgetary slack was already spread evenly

Validity test was done with observing Correlation Coefficient. Based on the analysis, the correlation coefficient value of budgetary slack was about 0,568-0,839 > 0,30, budgetary participation was about 0,671-0,879 > 0,30, task complexity was about 0,521-0,846 > 0,30, budget emphasis was about 0,562-0,847 > 0,30, environmental uncertainty was about 0,583-0,807 > 0,30, and information asymmetry was about 0,600-0,829 > 0,30. Thus, every statement of these study's questionnaire was valid.

Reliability test was done with observing Cronbach's alpha. Based on the analysis, the Cronbach's alpha value of budgetary slack was 0,822, budgetary participation was 0,868, task complexity was 0,835, budget emphasis was 0,797, environmental uncertainty was 0,890, and information uncertainty was 0,792. Therefore, with the entire value of Cronbach's alpha variable was > 0,60, it could be concluded that the instruments used in this study was reliable.

**Table 2: Normality Test**

Kolmogorov-Smirnov	Unstandardized Residual
N	100
Asymp. Sig. (2-tailed)	0,200

Source : Data processed, 2019

Based on Table 2, it was shown that *Asymp.Sig (2-tailed)* value was 0,200 which was bigger than 0,05 (0,200 > 0,05). Thus, these data had fulfilled the normality criteria and is stated to be normally distributed.

**Table 3: Multicollinearity Test**

Variabel	Tolerance	VIF
Budgetary Participation	0,306	3,272
Task Complexity	0,371	2,698
Budget Emphasis	0,355	2,817
Environmental Uncertainty	0,178	5,616
Information Asymmetry	0,206	4,856

Source : Primary data processed, 2019

Based on the test result on Table 3, it was concluded that each variable had tolerance value above 0,10 and VIF below 10, which therefore did not occur multicollinearity.

**Table 4: Heteroscedasticity Test**

	t	Sig.	Information
Budgetary Participation (X1)	-0,204	0,839	Heteroscedasticity Free
Task Complexity (X2)	0,961	0,339	Heteroscedasticity Free
Budget Emphasis (X3)	1,243	0,127	Heteroscedasticity Free
Environmental Uncertainty (X4)	-1,710	0,091	Heteroscedasticity Free
Information Asymmetry (X5)	-1,051	0,296	Heteroscedasticity Free

Source : Primary data processed, 2019

Based on the Table 4 above, the heteroscedasticity test result showed significance value for each independent variable was more than 0,05 which meant that regression model of this study was free from heteroscedasticity.



**Table 5: Results of Double Linear Regression Analysis**

Variabel	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0,132	0,253		0,522	0,603
Budgetary Participation	0,207	0,099	0,175	2,083	0,040
Task Complexity	0,097	0,045	0,166	2,174	0,032
Budget Emphasis	0,172	0,083	0,162	2,075	0,041
Environmental Uncertainty	0,270	0,113	0,262	2,383	0,019
Information Asymmetry (X5)	0,228	0,102	0,229	2,241	0,027

Source : Primary data processed, 2019

Based on the table above, a double regression model was obtained on this study which was followed below:

$$Y = 0,132 + 0,207 X1 + 0,097 X2 + 0,172 X3 + 0,270 X4 + 0,228 X5$$

An interpretation from the above regression formula could be explained as followed:

A positive constant value was as big as 0,132 which could be interpreted as to no influence from another variable to independent variables, and therefore the constant value from variable budgetary slack (Y) was 0,132.

A coefficient value of variable budgetary participation (X1) was positively valued as big as 0,207 which could be interpreted as the value of budgetary participation went up one by one, and therefore budgetary slack (Y) would go up as big as 0,207 with the assumption other variables remained constant.

A coefficient value of variable task complexity (X2) was positively valued as big as 0,097 which could be interpreted as the value of task complexity (X2) went up one by one, and therefore budgetary slack (Y) would go up as big as 0,097 with the assumption other variables remained constant.

A coefficient value of variable budget emphasis (X3) was positively valued as big as 0,172 which could be interpreted as the value of budget emphasis (X3) went up one by one, and therefore budgetary slack (Y) would go up as big as 0,172 with the assumption other variables remained constant.

A coefficient value of variable environmental uncertainty (X4) was positively valued as big as 0,270 which could be interpreted as the value of budget emphasis (X4) went up one by one, and therefore budgetary slack (Y) would go up as big as 0,270 with the assumption other variables remained constant.

A coefficient value of variable information asymmetry (X5) was positively valued as big as 0,228 which could be interpreted as the value of information asymmetry (X5) went up one by one, and therefore budgetary slack (Y) would go up as big as 0,228 with the assumption other variables remained constant.

Based on Table 5, it was shown that coefficient of budgetary participation was valued to be positive 0,207 with significance value was 0,040 smaller than Alpha 0,05. This means that budgetary participation had positive effect toward budgetary slack. Based on these results, it was concluded that  $H_0$  was rejected while  $H_1$  was accepted. This result was appropriate with the studies done by Hartmann & Maas (2010) as well as Sutanaya & Sari (2018) which stated that budgetary participation had a positive effect toward budgetary slack which meant the higher the participation in budget arrangement process, the higher the level of budgetary slack caused.

Based on Table 5, it was shown that coefficient of task complexity was valued to be positive 0,09 with significance value 0,032 smaller than Alpha 0,05. This means that task complexity had positive effect toward budgetary slack. Based on these results, it was concluded that  $H_0$  was rejected while  $H_1$  was accepted. This result was appropriate with the studies done by Puspitha & Suardana (2017) which stated that the bigger the task complexity received by the employees (subordinate managers), the bigger their chances in creating budgetary slack.

Based on Table 5, it was shown that coefficient of budget emphasis was valued to be positive 0,172 with significance value 0,041 smaller than Alpha 0,05. This means that budget emphasis had positive effect toward budgetary slack. Based on these results, it was concluded that  $H_0$  was rejected while  $H_1$  was accepted. This result was appropriate with the studies done by Karsam (2015) which showed budget emphasis applied in the company that triggers the occurrence of manager's work to create budgetary slack in order the budget arranged to be easily achieved by loosening the budget.

Based on Table 5, it was shown that coefficient of environmental uncertainty was valued to be positive 0,270 with significance value 0,019 smaller than Alpha 0,05. This means that environmental uncertainty had positive effect toward budgetary slack. Based on these results, it was concluded that  $H_0$  was rejected while  $H_1$  was accepted. This result was appropriate with the study done by Untari (2017) which presumed that high environmental uncertainty in an organization would increase the budgetary slack, as well as the other way around if low environmental uncertainty in an organization would decrease the budgetary slack.

Based on Table 5, it was shown that coefficient of information asymmetry was valued to be positive 0,228 with significance value 0,027 smaller than Alpha 0,05. This means that information asymmetry had positive effect toward budgetary slack. Based on these results, it was concluded that  $H_0$  was rejected while  $H_1$  was accepted. This result was appropriate with the studies done by Dewi (2014) and Maharani (2015) which stated that information asymmetry correlated positively toward budgetary slack.

## V. CONCLUSION

The conclusion which could be derived from this study based on the analysis results and the discussion done was budgetary participation had positive influence toward budgetary slack in 5-stars hotels in Badung Regency. This meant that the higher the level of budgetary participation, the higher the tendency for budgetary slack to occur. Task complexity had positive influence toward budgetary participation in 5-stars hotels in Badung Regency. This meant that the higher the task complexity, the higher the tendency for budgetary slack to occur. Moreover, budget emphasis also had positive influence toward budgetary slack in 5-stars hotels in Badung Regency. This meant that the higher the level of budget emphasis, the higher the tendency for budgetary slack to occur. Environmental uncertainty had positive influence toward budgetary participation in 5-stars hotels in Badung Regency. This meant that the higher the environmental uncertainty, the higher the tendency for budgetary slack to occur. Information asymmetry had positive influence toward budgetary participation in 5-stars hotels in Badung Regency. This meant that the higher the information asymmetry, the higher the tendency for budgetary slack to occur

This study showed an adjusted  $R^2$  as big as 78,7% which meant the slack variance could be explained by variable budgetary participation, task complexity, budget emphasis, environmental uncertainty and information asymmetry. Whereas the rest of 21,3% was explained by other factors which were not included into this study. Based on the results and the conclusion of this study, the advice that can be given to the future researchers for the similar topic would be to add other independent variables which might influence the occurrence of budgetary slack. For the hotel, hotel owners (principal) need to pay more attention to those factors in formulating the budget by overseeing and reviewing budget plans that have been made by subordinate managers before the draft budget put into effect. This thing was done in order to minimize the budgetary slack and the budget that set is suitable as the managers real abilities.

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