

The Influence of Institutional Pressure on Budgetary Slacks by Utilization of Information Technology as a Mediation Variable

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Abstract: Some local government funding comes from central government transfer income so that local governments experience institutional pressure to obey regulations that issued by the central government in the budgeting process. Research on the effects of institutional pressure on budgetary slack is still rarely found. The purpose of this study is to determine the effect of coercive pressure, mimetic pressure and normative pressure on budgetary slack by using information technology as a mediating variable. The sample is determined by the non-probability sampling method, a purposive sampling technique. The number of samples was 38 Badung Regency Organizations with 100 echelon III and IV officials as respondents collected through questionnaires. Partial Least Squares (PLS) is used for data analysis with the help of SmartPLS 2.0 M3 software. The results of data analysis show that coercive pressure, mimetic pressure and normative pressure have positive effects on budgetary slack, the use of information technology has a negative effect on budgetary slack. Coercive pressure, mimetic pressure and normative pressure affect budgetary slack through the use of information technology.

Keywords: institutional pressure, coercive pressure, mimetic pressure, normative pressure, utilization of information technology and budgetary slack.

I. INTRODUCTION

The budgeting system has experienced several changes in the government sector since enactment of the law package in the field of state finance. (Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit of Management and Responsibility of State Finance), which is a change that was originally a traditional budgeting into performance-based budgeting. The application of this system is expected to lead to an increase in the performance of agents. The agent referred to is the Regional Apparatus Organization which their role is the party that uses the budget and as a budget compiler. The budget then authorized by the Regional Head followed by endorsement by the Regional People's Representative Council (DPRD) as the principal party. The approach used in preparing the APBD (Regional Budget) is a bottom-up approach. This approach is used, so agents as budget users participate in preparing the budget (Mardhiana, 2018).

A performance-based budgeting system is an efficient and participatory development process with the hope of improving performance. The budget is prepared by the executive as an agent and endorsed by the legislature as the principal. However, performance appraisal based on budget targets will encourage an agent to make budgetary slack for a better career path in the future (Suartana: 2010: 138). Situations and conditions such as giving bonuses, giving rewards, salary increases, and promotions are the things that most influence someone to achieve or exceed planned goals. It can affect their performance positively or negatively. Budgetary slack can occur in the condition of information asymmetry because the existence of biased information between superiors and subordinates that encourages subordinates or executors of the budget to make budgetary slack (Ayuni and Erawati, 2018). Information asymmetry has a positive effect on budgetary

slack which means that the higher the information asymmetry contained in budgeting, the higher budgetary slack (Dwiastami and Mimba, 2017).

Budgetary slack is a budgeting process that is found to be a deliberate distortion by reducing budgeted income and increasing budgeted costs so that budget targets can be easily achieved (Suartana, 2010: 137). Indications of new budgetary slack can be assessed when the budget is realized which is reported in the Realized Budget Report. Report of Realization of Regional Income and Expenditure Budget Badung Regency can be seen in the following table:

Table 1.1: Report of Realization of Regional Income and Expenditure Budget Badung Regency Fiscal Year 2014-2018

Year	Income Budget (in Million Rupiah)	Income Realization (in Million Rupiah)	%	Expenditure Budget (in Million Rupiah)	Expenditure Realization (in Million Rupiah)	%
2014	3.155.737	3.459.986	109,64	3.614.006	3.276.164	90,65
2015	3.627.734	3.735.129	102,96	3.339.512	2.749.811	82,34
2016	3.948.077	4.328.245	109,63	3.849.200	3.391.181	88,10
2017	5.096.064	4.937.606	96,89	5.214.266	4.461.016	85,55
2018	7.569.868	5.420.009	71,60	6.731.633	4.965.886	73,77

Source: Report on Realization of Regional Income and Expenditure Budget Badung Regency

Regional Income and Expenditure Report of Badung Regency in 2014 to 2016 shows that the realization of the income budget exceeds the target and the realization of expenditure is below the planned target. This indicates budgetary slack when planning is made. However, in 2017 and 2018 the income budget realization was below the income budget target, while the expenditure realization remained below the planned target.

General provisions of Law No. 33 of 2004 concerning Fiscal Balance between Central and Regional Governments states that financial balance is a fair, proportional, democratic, transparent and responsible financial distribution system in the framework of funding the implementation of decentralization by considering the potential, conditions and needs of the region. Balancing funds are funds sourced from the State Budget (APBN) which are allocated to finance regional needs in the context of decentralization. Balancing funds consist of income -sharing funds, general allocation funds, special allocation funds, adjustment funds and other regional government transfer income. The amount of balancing fund is determined every fiscal year in the central budget. Central government transfer income received by the Badung Regency Government from 2014 to 2018 are presented in Table 1.2. as follows:

Table 1.2: Central government transfer income to the Regional Government of Badung Regency Year 2014 - 2018(in million rupiah)

NO	Description	Budget				
		2014	2015	2016	2017	2018
1	Tax Income Sharing	59.465	69.482	83.463	84.686	88.021
2	Non-ta Income sharing / natural resources		1.421	1.089	1.493	943
3	General Allocation Fund	324.816	286.763	275.362	366.684	330.337
4	Special Allocation Fund	551.160	1.803	152.152	175.143	153.351
5	Adjustment Fund		163.318	70.890	47.816	123.553
6	Other Transfer Income		197.105	169.575	53.791	179.976

Source: Report on Realization of Regional Income and Expenditure Budget Badung Regency

Table 1.2 shows that the Regional Government of Badung Regency from 2014 to 2018 received transfer income from the central government, the amount of which varied from year to year in accordance with statutory provisions. Some local government funding comes from central government transfer income so that the regional government in its budgeting process must comply with regulations issued by the central government. These central government regulations cause

changes in the behaviour of public sector organizations. The formation of an organization due to institutional environmental pressure causes institutionalization (Roen, 2011).

Institutional theory presupposes that organizations face pressure to adapt to appropriate forms of behaviour, because violations might question the legitimacy of an organization thereby affecting its ability to protect resources and social support (DiMaggio and Powell, 1983). DiMaggio and Powell (1983) distinguish three types of stress isomorphism, namely coercive, mimetic, and normative.

Coercive isomorphism is related to everything that relates to the environment around the organization. Coercive isomorphism is the result of formal and informal pressure exerted on organizations by other organizations where the organization depends on the cultural expectations of the society in which the organization performs its function (DiMaggio and Powell, 1983). Formal pressure can be in the form of regulations that must be met by an organization while informal pressure is caused by social pressure from the community.

Provisions in Law No. 23 of 2014 has made local governments experience pressure from the central government to utilize information technology in the budgeting process. Fulfilling the statutory provisions, the Regional Government of Badung Regency starting in the 2017 fiscal year has built and utilized an information technology-based planning system that is e-musrenbang and e-planning named the "BEST planning" program (Badung E-Government System & Technology). Through this program, the quality of regional planning is expected to increase and focus on realizing the development goals and strategic objectives in Badung Regency. The implementation of e-Planning is expected to be able to realize regional development planning that is timely, on target and transparent and provides wider space for the community to be actively involved in the development planning process.

Mimetic isomorphism is the tendency of organizations to model themselves in the behaviour of other organizations (DiMaggio and Powell, 1983) appearing in response to an uncertainty about a certain standard (Mizruchi and Fein, 1999). Unpreparedness in a standard in the form of a regulation will result in a low understanding of the organization in transforming into a new regulation. In an uncertain situation, the leader of the organization will decide that the best response an organization can do is to imitate an organization that they think is successful (Mizruchi and Fein, 1999).

The implementation of e-planning by Provincial and Regency / City Governments can develop applications that utilize information technology in regional development planning according to needs. Provincial and Regency / City Governments which do not yet have the ability to use e-planning from the Government of Surabaya are recommended by the Republic of Indonesia Corruption Eradication Commission and the Republic of Indonesia Financial and Development Oversight Agency. This was conveyed by Plt. The Director General of Regional Development, Mrs. Ir. Diah Indrajati in the Central and Regional Coordination Meeting on the Implementation of E-Planning in Provincial Regional Development Planning, located at Ambhara Hotel, Jakarta, November 29, 2016, which the author quoted from the news of the Directorate General of Regional Development of the Ministry of Home Affairs. This success led the Badung Regency Government to adopt the use of information technology in the process of implementing its budget. Low environmental uncertainty encourages budgetary slack, because when managers have all the information to predict the state of their environment, managers will tend to store all the information they have and provide biased information to superiors so that information asymmetry occurs and encourage managers to do slack (Marjana and Ariyanto, 2018).

Normative pressure arises as a consequence of professionalism in a particular organization (DiMaggio and Powell, 1983). Institutional changes can have an impact on the problems of character and organizational integrity (Dacin et al, 2002). Paine (1994) states that integrity strategies are broader, deeper, and more demanding than legal compliance initiatives. Compliance with laws and regulations is realized if followed by a strong management commitment. Individuals who have a high level of organizational commitment, will have a positive outlook and try to do the best in the interests of the organization (Widyasari and Ratnadi, 2018).

The results of previous relevant research on the impact of the use of Extensible Business Reporting Language (XBRL) information on information asymmetry have been carried out by several researchers including those according to Chunhui et al (2016) explaining that the application of XBRL can significantly increase market liquidity, thereby reducing the level of asymmetry. This statement is reinforced by several studies by Yoon et al (2011) stating that there are negative and significant results on the relationship of XBRL with information asymmetry and this supports the theory that applying XBRL will reduce information asymmetry on the Korean stock exchange. Research conducted by F, Tzu-Yi et al (2016) also showed the same result, namely the disclosure of more complete information thereby reducing the level of information asymmetry on the Taiwan stock exchange. Research by Chong, et al (2017) shows results that indicate that

XBRL reduces information asymmetry in the form of contract loans. Research conducted by Wizni (2017) also results that there are differences in the level of information asymmetry in banking companies, the average asymmetry decreases after the adoption of XBRL.

Contrary to some of the above studies, the results of research conducted by Blanckespoor et al (2012) explain that the relative spread when applying XBRL is higher or significantly negative before XBRL implementation and this result is contrary to some previous studies that after applying XBRL asymmetry of information in the market stock is reduced. This is the main attraction of researchers to study the factors that influence the use of information technology in the budgeting process developed by local governments by analysing from the perspective of organizational aspects that focus on institutionalism theory by using three factors namely coercive, mimetic and normative developed by Dimaggio and Powell (1983).

II. CONCEPTUAL MODEL AND HYPOTHESES

2.1. Agency Theory

The theory underlying the existence of information asymmetry in business is agency theory. According to Jensen and Meckling (1976) an agency relationship is a contract that occurs between the agent (manager) and the principal (shareholder). According to (Eisenhardt, 1989) Agency theory is based on three types of assumptions. These assumptions include assumptions about human nature, organizational assumptions and information assumptions. Assumptions of human nature explain that humans have selfishness (self-interest), humans have limited thinking power about the perception of the future (bounded rationality), humans always avoid risk (risk averse). Based on these characteristics managers as humans tend to have selfishness and this is what triggers information asymmetry.

2.2. Neo Institutional Theory

The new institutional theory is also known as neo-institutional understanding (neo institutionalism). Institutional theory or core institutional theory is the formation of organizations due to institutional environmental pressure that causes institutionalization (Roan, 2011). Institutional theory presupposes that organizations face pressure to adapt to appropriate forms of behaviour, because violations might question the legitimacy of an organization thereby affecting its ability to protect resources and social support (Dimaggio and Powell, 1983). Dimaggio and Powell (1983) distinguish between three types of isomorphic pressure namely coercive, mimetic, and normative. Coercive and normative stress usually exist in interconnected relationships while mimetic stresses act through structural equality.

2.3. Research Hypothesis

Pressure from superiors (principals) will reduce the performance of subordinates (agents) who participate in preparing the budget to realize the budget, so there will be budgetary slack. The results of this study are in line with research conducted by Erina and Suartana (2016), Fitriyani (2016), Putra (2014), Purmita (2014) and Triana (2012), that found budget emphasis has a positive effect on budgetary slack. Maskum (2009) states that social pressure has a positive effect on budgetary slack. Based on the theoretical and empirical studies, hypothesis 1 can be formulated as follows:

H₁: Coercive pressure has a positive effect on budgetary slack

Mimetic isomorphism is the tendency of organizations to model themselves in the behaviour of other organizations (DiMaggio and Powell, 1983) appearing in response to an uncertainty about a certain standard (Mizruchi and Fein, 1999). According to Dewi and Sunarsih (2017) uncertainty can be caused by various things outside the organization, such as rapid changes in regulations within a certain timeframe, the existence of different regulations from one another, and so on. According to Nitiari and Yadnyana (2015) that in the context of participatory budgeting, environmental uncertainty has a positive effect on budgetary slack. Based on theoretical and empirical studies, hypothesis 2 can be formulated as follows:

H₂: Mimetic pressure has a positive effect on budgetary slack

Institutionalization as a process in organizations to establish a character is determined by organizational commitment with values and principles (Selznick, 1992 in Dacin, 2002). Organizational commitment is commitment as a condition where an individual sit with the organization and its goals and desires to maintain its membership in the organization. Prakoso (2016), Huseno (2017), Fitria (2017) and Nurmayati et al (2018) state that organizational commitment has a positive effect on budgetary slack. Based on the theoretical and empirical studies, hypothesis 3 can be formulated as follows:

H₃: Normative pressure has a positive effect on budgetary slack

According to Yoon et al. (2011), Chunhui et al (2016) and F, Tzu-Yi et al. (2016) explain that the application of XBRL can significantly increase market liquidity, thereby reducing the level of asymmetry. Research by Chong, et al (2016) shows results that indicate that XBRL reduces information asymmetry in the form of contract loans. Research conducted by Novitasari (2018) and Wizni (2017) also found that there are differences in the level of information asymmetry in banking companies, the average asymmetry has decreased after the adoption of XBRL. Based on the theoretical and empirical study hypothesis 4 can be formulated as follows:

H₄: The utilization of information technology has a negative effect on budgetary slack

Khubiyati (2016) states coercive pressure significantly influences the variable of adoption interest. This shows that no matter how much coercive pressure, it will affect the interest in adopting SIAKD software developed by the central government. Ugrin (2009) states that the coercion of the entity that holding power has a positive influence on the decision to adopt an ERP system. The results of this study also support research conducted by Muhammad, (2011) which states that there is an influence between coercive pressure and the decision to implement ERP. When organizations apply certain norms caused by pressure from other organizations or society in general. Based on the theoretical and empirical studies hypotheses 5 can be formulated as follows:

H₅: coercive pressure has a positive effect on the utilization of information technology

Teo et al, 2003 in Perdana (2011) states that one form of institutional isomorphism is mimetic pressure. Haveman, (1993) in Usman and Rosidi, (2012) states that mimetic pressure can cause organizations to change to be similar to other organizations in their environment. This is in line with research conducted by Usman and Rosidi, (2012) showing that mimetic pressure has a positive effect on interest in adoption, this shows that the higher the level of mimetic pressure, the higher the interest to adopt SIAKD software. Based on the theoretical and empirical study hypothesis 6 can be formulated, namely:

H₆: Mimetic pressure has a positive effect on the utilization of information technology

Khubiyati (2016) states that normative pressure has a positive effect on interest in adoption, meaning that the higher the normative pressure faced by district governments, the higher the interest in adopting SIAKD software. The result of this study is in line with research conducted by Teo, et al. (2003) who found that normative pressure had a significant influence on the tendency of organizations to adopt FEDI. These results also support the findings of Ugrin (2009) who found that institutional factors had a positive effect on the decision to adopt ERP. Based on the theoretical and empirical studies it can be formulated that hypothesis 7 can be formulated namely:

H₇: Normative pressure has a positive effect on the utilization of information technology

The existence of external pressures has made local governments use information technology in preparing their budgets. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced. Based on the description it is suspected that the use of information technology mediates the effect of coercive pressure on budgetary slack so that hypothesis 8 can be formulated as follows:

H₈: The utilization of information technology mediates the effect of coercive pressure on budgetary slack

With the issuance of Law No. 23 of 2014, many local governments have succeeded in utilizing information technology in the implementation of their budget preparation. This success has led to other Regional Governments wanting to emulate the success that has been achieved by the Regional Government. This desire to imitate is due to environmental uncertainty which is thought to influence budgeting which tends to experience slackening. Based on the description above it is suspected that the utilization of information technology mediates the influence of mimetic pressure on budgetary slack so that hypothesis 9 can be formulated as follows:

H₉: Utilization of information technology mediates the effect of mimetic pressure on budgetary slack

The successful implementation of information technology utilization policies in the budgeting process depends on the commitment of management in complying with the policies that have been issued. The existence of high management commitment is certainly the key to the successful utilization of information technology in the preparation of the budget which is expected to reduce the gap in the preparation of the budget. Based on the description above, it is suspected that the utilization of information technology mediates the effect of normative pressure on budgetary slack so that hypothesis 10 can be formulated as follows:

H₁₀: The utilization of information technology mediates the influence of normative pressures on budgetary slack

III. RESEARCH METHODS

This research uses a quantitative approach that is associative. Associative research is research that intends to describe and test the hypothesis of the relationship of two or more variables (Sugiyono, 2018: 30). The first endogenous variables are coercive, mimetic and normative pressure. The two exogenous variables are budgetary slack and utilization of information technology. The location of this study is the Regional Government Organization of Badung Regency. The location was chosen because in 2017 the Government of Badung Regency has implemented a system that utilizes information technology in the preparation of the budget.

The population of this research is officials in each Regional Work Organization (OPD) in Badung Regency because all officials in each OPD are directly involved in preparing the budget. The number of government employees who occupy positions in Badung Regency is 620 people spread over 38 OPDs. This amount was obtained based on the Badung Regent Regulation No. 78 of 2016 concerning the Position, Organizational Structure, Duties and Functions, and the Work Procedures of the Regional Apparatus.

Sampling in this study is based on non-probability sampling method with purposive sampling technique. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2018: 85). The considerations and criteria chosen by researchers are:

1. assigned to OPD in the form of department, agency, office or section
2. is an echelon III or echelon IV official
3. serves as the Regional Administration Financial Officer or Commitment Officer or Technical Implementation Officer who handles Planning.

The distribution and collection of questionnaires was done by submitting directly to respondents at the research location that located in the offices of each OPD where respondents worked with the assistance of the secretariat in each OPD. The number of questionnaires sent was 184 questionnaires. The number of questionnaires returned are 128 questionnaires and questionnaires that did not return were 56 questionnaires. The questionnaire that did not return was due to the limited time the researcher had in conducting the study and there were enough official duties and responsibilities so that officials did not have enough time to fill out the questionnaire. The number of questionnaires that were dropped due to incomplete filling did not meet the criteria are 28 questionnaires. The number of samples analysed was 100 questionnaires.

IV. RESULT AND DISCUSSION

4.1. Validity Test

The validity test results show that all research instruments used to measure the variables of coercive pressure, mimetic pressure, normative pressure, utilization of information technology and budgetary slack that have correlation coefficient values with the total score of all statement items greater than 0.30 with a significance of less than 0, 05. This shows that the points of the statement in the research instrument are valid and suitable to be used as research instruments.

4.2. Reliability Test

The reliability test results showed that all research instruments had a Cronbach's Alpha coefficient of more than 0.60. So, it can be stated that all variables have met the reliability requirements so that they can be used to conduct research

4.3. Data Analysis Results

To analyse the research model, the Partial Least Square (PLS) method is used with the SmartPLS 2.0 M3 program. There are two fundamental model evaluations in this test, namely the outer model and the inner model. The explanation of the outer model and inner model can be explained as follows:

4.3.1. Outer Model

The convergent validity test results show that the entire value of the variable outer loading indicator has a value greater than 0.50. Thus, it can be concluded that all indicators have met the requirements of convergent validity. Another discriminant validity test is by assessing the validity of the variables from the average variance extracted (AVE) value. The model is categorized as good if the AVE of each variable's value is greater than 0.50. The output results show that the AVE value of all variables is greater than 0.50 so the model is good. The results of composite reliability and cronbach's

alpha output variables are coercive pressure, mimetic pressure, normative pressure, utilization of information technology, and budgetary slack all above 0.70. Thus, it can be explained that all variables have good reliability.

4.3.2. Inner Model Test Results

The model of the influence of coercive pressure, mimetic pressure, and normative pressure on the utilization of information technology gives an R-square value of 0.746 which can be interpreted that the variability of information technology utilization variables can be explained by the variability of coercive pressure variables, mimetic pressure, and normative pressure, at 74, 6 percent, while 25.4 percent is explained by other variables outside of the study. Furthermore, the model of the influence of coercive pressure, mimetic pressure, normative pressure and the use of information technology on budgetary slopes gives an R-square value of 0.883 which can be interpreted that the variability of Budgetary Slacks variables can be explained by coercive pressure, mimetic pressure, normative pressure and information technology utilization of 88.3 percent, while 11.7 percent is explained by other variables outside the study.

To measure how well the observational values generated by the model and also the estimated parameters, it is necessary to calculate Q-square (Q2) as follows:

$$\begin{aligned}
 Q2 &= 1 - (1 - R12) (1 - R22) \\
 &= 1 - (1 - 0.746) (1 - 0.883) \\
 &= 1 - (0.254) (0.117) \\
 &= 1 - 0,0297 \\
 &= 0.9703
 \end{aligned}$$

Q2 value has a value with a range of $0 < Q2 < 1$, where the closer to 1 means the better the model. The calculation results obtained Q2 value of 0.9703, so it can be concluded that the model has a very good predictive relevance. Thus, it can be explained that 97.03 percent of variation in budgetary slack is influenced by coercive pressure, mimetic pressure, normative pressure and utilization of information technology, while the remaining 2.97 percent is influenced by other variables.

4.4. Hypothesis testing results

4.4.1. Direct Influence between Variables

This study uses a Partial Least Square (PLS) analysis approach to test the research hypotheses that have been stated previously. The results of the empirical model analysis of the study using Partial Least Square (PLS) analysis can be seen in the following figure:

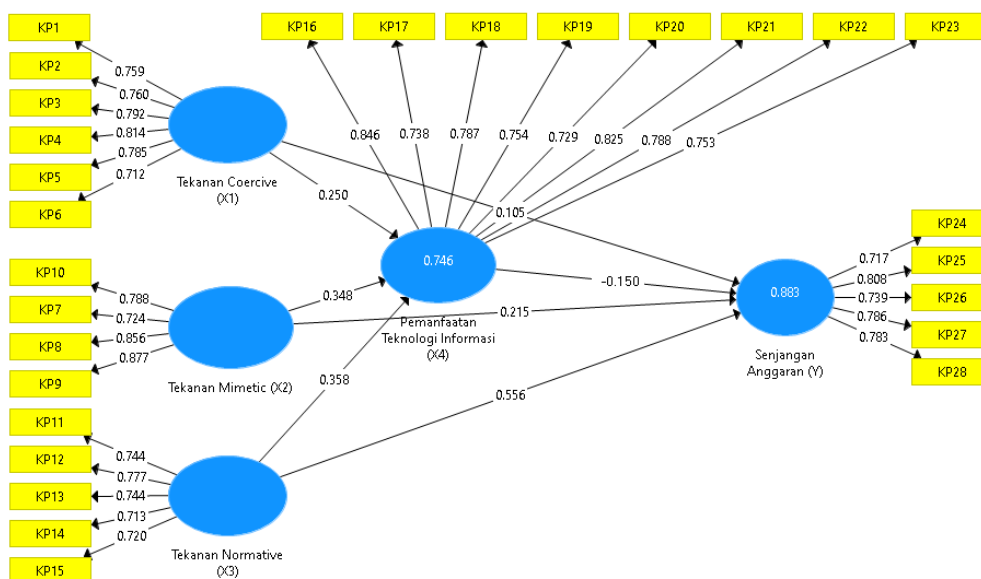


Figure 1: Partial Least Square (PLS)

Testing the direct effect between variables can also be seen from the results of the path coefficient validation test for each path for the direct effect in Table 4.1 below:

Table 4.1: Path Coefficients Test Results

Path Coefficient between Variable	Coefficient Path	t Statistics	Information
Coercive Pressure (X ₁) → Utilization of Information Technology (X ₄)	0,250	2,520	Significant
Coercive Pressure (X ₁) → Budgetary Slack (Y)	0,105	1,969	Significant
Mimetic Pressure (X ₂) → Utilization of Information Technology (X ₄)	0,348	3,705	Significant
Mimetic Pressure (X ₂) → Budgetary Slack (Y)	0,215	3,540	Significant
Normative Pressure (X ₃) → Utilization of Information Technology (X ₄)	0,358	3,867	Significant
Normative Pressure (X ₃) → Budgetary Slack (Y)	0,556	11,192	Significant
Utilization of Information Technology (X ₄) → Budgetary Slack (Y)	-0,150	2,230	Significant

Source: Data analysed, 2019

Based on the results of the path coefficients, it can be determined the results of testing the hypothesis described in the following description:

1. Hypothesis testing on the effect of coercive pressure on budgetary slack has a correlation coefficient of 0.105. The value of t Statistics is 1.969 (> t-critical 1.96), so the effect of coercive pressure on budgetary slack is significant. Thus, hypothesis 1 which states that coercive pressure has a positive effect on budgetary slack is accepted.
2. Hypothesis testing on the effect of mimetic pressure on budgetary slack has a correlation coefficient of 0.215. The value of t Statistics is obtained as 3.540 (> t-critical 1.96), then the effect of mimetic pressure on budgetary slack is significant. Thus, hypothesis 2 which states that mimetic pressure has a positive effect on budgetary slack is accepted.
3. Hypothesis testing on the effect of normative pressure on budgetary slack has a correlation coefficient of 0.556. The value of t Statistics is 11,192 (> t-critical 1,96), so the effect of normative pressure on budgetary slack is significant. Thus, hypothesis 3 which states that normative pressure has a positive effect on budgetary slack, is accepted.
4. Hypothesis testing on the effect of the utilization of information technology on budgetary slack has a correlation coefficient of -0.150. T Statistics value obtained 2.230 (> t-critical 1.96), then the effect of the utilization of information technology on budgetary slack is significant. Thus, hypothesis 4 which states that the utilization of information technology has a negative effect on budgetary slack is accepted.
5. Hypothesis testing on the effect of coercive pressure on the utilization of information technology has a correlation coefficient of 0.250. The value of t Statistics is 2.520 (> t-critical 1.96), so the effect of coercive pressure on the utilization of information technology is significant. Thus, hypothesis 5 which states that coercive pressure has a positive effect on the utilization of information technology is accepted.
6. Hypothesis testing on the effect of mimetic pressure on the utilization of information technology has a correlation coefficient of 0.348. The value of t Statistics is 3.705 (> t-critical 1.96), so the effect of mimetic pressure on the utilization of information technology is significant. Thus, hypothesis 6 which states that mimetic pressure has a positive effect on the utilization of information technology is accepted.
7. Hypothesis testing on the influence of normative pressure on the utilization of information technology has a correlation coefficient of 0.358. The value of t Statistics is 3,867 (> t-critical 1,96), so the influence of normative pressure on the utilization of information technology is significant. Thus, hypothesis 7 which states that normative pressure has a positive effect on the utilization of information technology is accepted.

4.4.2. Mediation Variable Examination Results

Examination of mediation variables in this study will be examined regarding the role of mediating variables Utilization of information technology on the indirect effect of coercive pressure, mimetic pressure and normative pressure on budgetary slack. The examination of indirect effects in this study can be seen in the explanation of the results of the analysis in Table 4.2 below:

Table 4.2: Recapitulation of Mediation Variable Testing Results

No	Mediasi Variabel	Effect				Information
		(A)	(B)	(C)	(D)	
1	Coercive Pressure → Utilization of Information Technology → Budgetary Slack	0,038 (Non-Sig.)	0,105 (Sig.)	0,250 (Sig.)	-0,150 (Sig.)	Full Mediation
2	Mimetic Pressure → Utilization of Information Technology → Budgetary Slack	0,052 (Non-Sig.)	0,215 (Sig.)	0,348 (Sig.)	-0,150 (Sig.)	Full Mediation
3	Normative Pressure → Utilization of Information Technology → Budgetary Slack	0,054 (Non-Sig.)	0,556 (Sig.)	0,358 (Sig.)	-0,150 (Sig.)	Full Mediation

Source: Data analysed, 2019

Information: significance (Sig.) = T-statistic > 1.96 at a = 5%

(A): the indirect effect of the independent variable on the dependent variable

(B): the direct effect of the independent variable on the dependent variable

(C): direct effect of the independent variable on mediating variables

(D): direct effect of mediating variables on the dependent variable

Table 4.2 presents information as presented in the following explanation: Utilization of information technology is able to mediate the indirect effects of coercive pressure, mimetic pressure and normative pressure on budgetary slack. These results are shown from the mediation tests performed, C and D effects which are significant, but the effect of A is not significant, so mediation is fully proven in the model. Thus, the utilization of information technology can mediate fully (full mediation) on the influence of coercive pressure, mimetic pressure and normative pressure on budgetary slack. Full mediation means that the independent variables (coercive pressure, mimetic pressure and normative pressure) are not able to significantly influence the dependent variable (budgetary slack) without going through mediator variables (utilization of information technology). Based on these results it can be interpreted that an increase in coercive pressure, mimetic pressure and normative pressure can encourage local governments to use information technology in preparing their budgets. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced.

4.5 Discussion

Hypothesis 1 (H₁) states that coercive pressure has a positive effect on budgetary slack. The results found that coercive pressure had a positive and significant effect on budgetary slack in Badung Regency. This means that the higher the coercive pressure the budgetary slack will increase. Pressure from superiors (principals) will reduce the performance of subordinates (agents) who participate in preparing the budget to realize the budget, so there will be budgetary slack. Coercive pressure is external pressure exerted by governments, regulations or other institutions to adopt structures or systems. The results of this study are in line with research conducted by Fitriyani (2016), Putra (2014), Purmita (2014) and Triana (2012), namely that budget emphasis has a positive effect on budgetary slack. Maskum (2009) states that social pressure has a positive effect on budgetary slack.

Hypothesis 2 (H₂) states that mimetic pressure has a positive effect on budgetary slack. The results found that mimetic pressure had a positive and significant effect on budgetary slack in Badung Regency. This means that the higher the mimetic pressure the budgetary slack will increase. Mimetic pressure is the tendency of organizations to model themselves in the behaviour of other organizations (DiMaggio and Powell, 1983) appearing in response to an uncertainty about a certain standard (Mizruchi and Fein, 1999). Uncertainty can be caused by a variety of things outside the organization, such as the rapid change of rules within a certain time span, the existence of different rules from one another, and so on. This magnetic pressure will encourage agents to make budgetary slack. The results of this study are in line with research conducted by Nitari and Yadyana (2015) which suggests that in the context of participatory budgeting, environmental uncertainty has a positive effect on budgetary slack.

Hypothesis 3 (H₃) states that normative pressure has a positive effect on budgetary slack. The results found that normative pressure had a positive and significant effect on budgetary slack in Badung Regency. This means that the higher the normative pressure, the slack the budget will increase. DiMaggio and Powell (1983) state that normative pressure is related to professionalism. Institutional change can have an impact on issues of organizational character and integrity which are broader, deeper, and more demanding than legal compliance initiatives followed by strong organizational commitment. This study is in line with research conducted by Prakoso (2016), Huseno (2017), Fitria (2017) and Nurmayati et al (2018) states that organizational commitment has a positive effect on budgetary slack.

Hypothesis 4 (H₄) states that the use of information technology has a negative effect on budgetary slack. The results of this study found that the utilization of information technology had a negative and significant effect on budgetary slack in Badung Regency. This means that the higher the utilization of information technology, the slack in the budget will decrease. This means that with the utilization of information technology that is e-planning, the Regional Government can maximize the system and the system is also able to present a very informative analysis for stakeholders. This study is in line with research conducted by Yoon et al. (2011), Chunhui et al (2016) and F, Tzu-Yi et al. (2016) explain that the application of XBRL can significantly increase market liquidity, thereby reducing the level of asymmetry. Research by Chong, et al (2016) shows results that indicate that XBRL reduces information asymmetry in the form of contract loans. Research conducted by Novitasari (2018) and Wizni (2017) also found that there are differences in the level of information asymmetry in banking companies, the average asymmetry has decreased after the adoption of XBRL.

Hypothesis 5 (H₅) states that coercive pressure has a positive effect on the utilization of information technology. The results found that coercive pressure had a positive and significant effect on the utilization of information technology in Badung Regency. This means that the higher the coercive pressure, the more information technology will be utilized. With the enactment of various laws and regulations and pressure from external parties, the Badung Regency Government utilizes information technology in carrying out its budget preparation. This study is in line with research conducted by Khubiyati (2016) who found that coercive pressure has a positive and significant effect on adoption interest variables.

Hypothesis 6 (H₆) states that mimetic pressure has a positive effect on the utilization of information technology. The results found that mimetic pressure had a positive and significant effect on the utilization of information technology in Badung Regency. This means that the higher the mimetic pressure, the higher the utilization of information technology. With the enactment of various laws and regulations and pressure from external parties, the Badung Regency Government utilizes information technology in carrying out its budget preparation. This study is in line with research conducted by Khubiyati (2016) who found that mimetic pressure has a positive and significant effect on adoption interest variables.

Hypothesis 7 (H₇) states that Normative pressure has a positive effect on the utilization of information technology. The results found that normative pressure had a positive and significant effect on the utilization of information technology in Badung Regency. This means that the higher the normative pressure, the higher the utilization of information technology. Institutional change can have an impact on issues of character and organizational integrity which are broader, deeper, and more demanding than legal compliance initiatives that are followed by strong organizational commitment. This research is in line with research conducted by Khubiyati (2016) which found that normative pressure had a positive and significant effect on variables of adoption interest.

Hypothesis 8 (H₈) states that Utilization of Information Technology is able to mediate the indirect effect of coercive pressure on budgetary slack. The results of this study indicate that the utilization of information technology is able to mediate in full (full mediation) the effect of coercive pressure on budgetary slack. Based on these results it can be interpreted that an increase in coercive pressure in the form of external pressure can encourage local governments to use information technology in their budget preparation. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced.

Hypothesis 9 (H₉) states that Utilization of Information Technology is able to mediate the indirect effect of mimetic pressure on budgetary slack. Utilization of Information Technology can mediate the indirect effect of mimetic pressure on budgetary slack. Utilization of information technology is able to fully mediate (full mediation) the influence of mimetic pressure on budgetary slack. Based on these results it can be interpreted that the increase in mimetic pressure can encourage local governments to use information technology adopted from other local governments that have succeeded in preparing their budgets. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced.

Hypothesis 10 (H_{10}) states that Utilization of Information Technology is able to mediate the indirect effect of normative pressure on budgetary slack. Utilization of Information Technology can mediate the indirect effect of normative pressure on budgetary slack. Utilization of information technology is able to fully mediate (full mediation) the effect of normative pressure on budgetary slack. Based on these results it can be interpreted that an increase in normative pressure that is the existence of organizational commitment can encourage local governments to use information technology in their budget preparation. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced.

V. CONCLUSION AND SUGGESTIONS

Based on the results of research on the effect of institutional pressure on budgetary slack by utilization of information technology as a mediating variable, it can be concluded that coercive pressure has a positive effect on budgetary slack, mimetic pressure has a positive effect on budgetary slack and normative pressure has a positive effect on budgetary slack. This means that the higher institutional pressure will cause increasing budgetary slack that carried out by subordinates (agents) who participate in preparing the budget. The utilization of information technology has a negative effect on budgetary slack. This shows that the higher the utilization of information technology, the slack in the budget will decrease.

Coercive pressure has a positive effect on the use of information technology, mimetic pressure has a positive effect on the use of information technology and normative pressure has a positive effect on the use of information technology. This shows that the higher institutional pressure will cause an increase in the use of information technology in budgeting. Utilization of Information Technology can mediate the indirect effects of coercive pressure, mimetic pressure and normative pressure on budgetary slack. Based on these results it can be interpreted that an increase in institutional pressures namely coercive pressure, mimetic pressure and normative pressure can encourage local governments to use information technology in preparing their budgets. Budgeting using information technology is expected to make budgeting more effective so that budgetary slack can be reduced.

Based on the research results and conclusions above, the suggestion that can be given is the Badung Regency Government should increase the use of information technology in the budgeting process from the beginning of the preparation to the budget determination. The improvement in online implementation is expected to reduce information asymmetry between agents and principals so that budgetary slack can be reduced.

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