

MODEL POLICY CONTROLLING BUDGETARY SLACK ON HOSPITAL

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ABSTRACT

The purpose of this research is able to form the model of policy and procedure of budget preparation well so as to minimize budgetary slack that often happened to hospital so that it can improve hospital performance to be more effective and efficient.

This study uses multiple regression analysis tools using moderating variables while moderating variables are job involvement, organizational commitment, organizational culture, environmental uncertainty, reward, and information asymmetry associated with budgetary participation relation with budget slack.

The results obtained that strengthen the influence of the relationship between budgetary participation on budgetary slack is Organizational Culture, Reward and Information Asymmetry variable, while for Organizational Commitment variable, job involvement, and environmental uncertainty are not strong enough to influence the relationship of budget participation to budget slack.

Keywords : *budgetary slack, budgetary participation, organizational commitment, environmental uncertainty, job involvement, organizational culture, Asimetri Information, and reward*

Introduction

Budgeting requires a considerable effort due to the need to have experience in budgeting, and to have knowledge of the budget itself. Hospitals do not escape from the activities of budgeting so that the need for a common perception to develop a hospital budget. Because the hospital is a unique organization that has the characteristics of a capital-intensive organization and labor-intensive and has special rules from the government one of the social function of the hospital which requires service providers class 3 (three) as a condition of the establishment of the hospital. However, incorrect budgeting can disrupt the purpose of a hospital, therefore it is necessary to have knowledge and experience in budgeting if there is no Budgetary Slack.

To address these problems the need for specialized information and knowledge in budget preparation, especially for managers and hospital employees assigned by hospital management to budget. This is necessary because Managers and employees come from different disciplines and professions, so it can be feared to have different perceptions of the budget function. can cause problems over slack between realization with the budget being drafted.

Special purpose Research Objectives to be achieved in this study is to formulate policies and procedures for budget preparation well so as to minimize budgetary slack that often occurs in the hospital so as to improve the performance of the hospital to be more effective and efficient.

Literature review

Agency Theory

The concept of budgetary slack starts from agency theory approach. where agency theory can be defined as a concept explaining the contract between one or more persons acting as principal appointing others as agents to perform services for principal interests including delegating power in decision making (Jensen and Meckling, 1976). The implementation of budgetary slack is influenced by the conflict of interest between agent and principal that arises when each party seeks to achieve or maintain the desired level of prosperity seen in agency theory perspective.

There are some who appear related to the agency theory as quoted from Eisenhard (1989) include:

1. Assumptions about human nature that tends to prioritize self-interest (self-interest)
2. Thinking about the future, and tend to avoid risk.
3. Assumptions about organizational, conflict between members of the organization and efficiency.

As quoted (Darlis, 2000) If an agent participating in the budgeting process has specific information on local conditions, it would be possible for the agent to provide the information it possesses to assist the hospital's interest in budgeting. The desire of the principal is not the same as his subordinates, causing conflict between them. This can happen if in giving reward house to subordinates based on the achievement of the budget absorbed. Subordinates tend to provide biased information so that the budget is easy to achieve and get rewards based on the achievement of the budget. The above conditions will obviously lead to budgetary slack.

Locus of control

Locus of control is a personality variable about individual beliefs about whether or not they can control their own destiny. Locus of control is a belief that an individual can or can not to control events that affect them. Rotter (1966) in Nanda (2010) suggests that each individual receives different powers under some conditions. The properties of the locus of control consist of:

- a). are internal, in which people think they control their own destiny.
- b). It is external, in which people believe that their lives are controlled by outside forces.

The internal theory of locus of control, that the behavior of a manager in the preparation of the budget will be influenced by the characteristics of its locus of control. The internal innate locus of control features are those who believe that an event is always in control and will always assume roles and responsibilities in the determination of right or wrong. In contrast, the external locus of control believes that the events in his life are beyond his control and believe that his life is affected by fate, fortune, and opportunity and more trust in forces outside himself.

Internally oriented leaders locus of control show great confidence in their ability to influence the environment, are better able to cope with stressful situations, relying more on an open and supportive way of influencing them. Emphasizes organizational strategies that are more risky and innovative and result in higher group and organizational performance than those conducted by leaders who are crossed into external locus of control (Nanda, 2010).

Internal locus of control has a higher level than the external locus of control in an organizational environment in providing a more satisfactory performance. Internal locus of control, the individual believes that they are in control of events or anything related to them. Internal locus of control is determined by the view of good or bad events that occur due to the actions of someone. Therefore the occurrence of an event is in control of a person (Silmilian, 2013). Thus, someone

who has an internal locus of control has a stronger level of confidence. A person with an internal locus of control will become more active and able to select and sort the good information needed. With his own ability he is able to make decisions and take responsibility for the decisions he has taken. Individuals with high internal locus of control also have good self-control, and are also more likely to exhibit good traits against each other than external locus of control.

Budget

Budget is the main component of planning that has a sense (Hansen & Mowen, 2001) in doing financial planning for the future that contains goals and actions in achieving those goals. Budgeting forces management to plan for the future. These activities motivate managers to develop direction for the organization, forecast difficulties, and develop future policies.

The budget provides the basis for the use of corporate resources, motivates employees (Hansen & Mowen, 2001) as well as a means of communication and coordination, which formally communicates organizational plans to each employee. Thus all employees are aware of their role in achieving organizational goals. So managers can see the needs of other fields and are motivated to prioritize organizational goals rather than personal goals. The role of communication and coordination becomes very important when the organization grows great.

Reward

Rewards are people who are obediently targeted in order to obtain a reward that is believed to be owned by a leader, an obedient person will be rewarded (Usman, 2013). Participation of one of them can be done with budget participation that is useful to improve performance. Budget participation is implemented correctly and effectively it can improve the achievement, productivity, and job satisfaction. In the opinion of Ivancevich (1998) in Suryo (2007) the reward or compensation is a promised award that will be received by the employee in return for the execution of the task in an effort to achieve the objectives of the company that has been agreed.

Rewards can be interpreted as rewards, rewards, and wages. Reward is a system whose policies are made by an organization to reward its subordinates (employees) for the efforts, skills and responsibilities that have been given to the hospital for the sake of advancing the hospital. According Enni (2011) rewards on a company is the way people to be rewarded in accordance with the values that exist within the company or organization. Reward given by a company to its subordinates (employees) is a policy that has been made by the company, the process of manufacture and practice of employees made in accordance with the values of contributions, skills, and their competence to the progress of the company or organization. The purpose of the rewards in each company is to provide support or support strategies run by the company, helping with the confidence of having a highly motivated workforce.

Such matter may include financial reward and non financial reward. Reward includes the financial reward, which is in the form of fixed salary and other salary components and incentives, which will be given entirely in monthly payments. Non-financial reward system that can be given in the form of awards, giving authority, can be given opportunity to develop a higher level, and the provision of provision to improve skills and self-development. According to the language, the word reward means rewards, rewards and wages. While in a complete dictionary of reward psychology is as a stimulant situation, or oral statements that usually can produce satisfaction. It can also be concluded that reward (reward) is a stimulus that can produce satisfaction and strengthen an action by giving a variable so that the occurrence repeatedly. Rewards can be divided into two, negative rewards and positive rewards. Reward in positive is called reward, reward in negative form is called punishment. Because with the

existence of reward become one of motivation for employee (worker) in doing all its work, that basic motivation of worker (employee) that is: requirement of existence of power, and requirement of achievement. Because the needs of achievement encourage a person to develop his creativity and can actualize his ability to achieve maximum achievement. Someone realize if someone with high achievement will get a big reward. The need for power encourages people to be more developed because people basically want to be more powerful, respected, and feel themselves important to others (Enni, 2011).

Asymmetry Information

Information asymmetry is the difference of relevant information used in decision making between top managers and lower level managers. Sulistyanto in Erawati (2006: 23) states that information asymmetry is the difference of information held by top managers with lower level managers caused by differences in sources and access to information. Information asymmetry promotes the importance of participation in budgeting to make the budget more useful. Legal requirement of participation in providing information or "well informed", meaning that everyone who participates can provide good and useful information owned which will be useful in determining the budget. Subordinate participation in this budgeting can provide an opportunity to include local information.

According to Baiman and Evans, Collahan and Schmidt, Penno in Erawati (2006: 28) information asymmetry arises if the subordinate has information relevant to the decision-making process in relation to the budgeting, whereas the boss does not. With local information it has subordinates can influence through its participation in budgeting to create slack. Subordinates may communicate / disclose some personal information that may be included in the standard or budget used as the basis for the assessment. In addition, subordinates may also not disclose some personal information so that it can affect slack. This information asymmetry will later provide opportunities and encourage subordinates to be opportunistic by minimizing revenue and enlarging costs when they are invited to participate in developing a budget that will be their responsibility.

Budget Dimensions

There are two dimensions in the budget (Hansen & Mowen, 2001): 1). How the budget is made and 2). How the budget is used to implement the organizational plan. The first dimension relates to the budgeting mechanism. While the second dimension concerns how individuals within the organization react to the budget system. The use of budgets for control, performance evaluation, communication, and improved coordination imply that budgeting is a human activity. So that budgeting brings many dimensions of behavior. In reality the success or failure of budgeting depends on how management considers its implications for employee behavior.

Organizational Commitment

According to Mowday, Porter and Steers (1982), commitment is defined as a strong desire to remain a member of an organization, willingness to strive with high spirits (hard work) for the organization, trust, acceptance of organizational values and goals. Commitment is usually used to indicate a person's obedience or feelings of pleasure towards an object, another person, group of people, ideals, obligations or cases or goals (Fuad Mas'ud, 2002). Furthermore it is said that commitment is an employee's loyalty to the organization and the ongoing process in which employees will show and express their "attention or important things" to the organization. Weiner (1982) defined Organizational commitment as an encouragement from within individuals to make something in order to support organizational success in line with goals and prioritize organizational restrictions. According to Mowday et al. (1979), commitment demonstrates strong

belief and support for values and goals (goals) to be achieved by the organization. Organizational commitment can grow because the individual has an emotional bond to an organization that includes moral support and accepts the value that exists within the organization that includes moral support and accepts the value that is within the organization and the inner resolve to serve the organization (Porter et al, 1974).

Environmental Uncertainty

According to Dunken (1972) environmental uncertainty is an individual limitation in assessing the probability of failing or succeeding decisions that have been made. Environmental uncertainty is a person's situation constrained to deal with the uncertainty (Luthans, 1998). Under conditions of high uncertainty, individuals find it difficult to predict the failure and success of the decisions it makes. (Fisher, 1996)

Miliken (1987) explains that environmental uncertainty consists of three types (effect uncertainty, response uncertainty, and stated uncertainty). Effect uncertainty is the inability to predict future environmental influences on the organization. Response uncertainty is the inability to predict the consequences of decision choices to respond to the environment, stated uncertainty is a matter always associated with perceived environmental uncertainty that includes measuring the types of environmental uncertainty thoroughly resulting in informative research results (Ferloff er, al 1991)

In an uncertain environment the company can effectively use a less formal organic control system. Whereas in certain circumstances (certainty) the company can effectively use a very formal mechanistic control system (Waterhouse and Tiessen, 1978). Kalagnanam and Lindsay (1998) have identified characteristics of mechanistic and organic control systems, high-duty task control systems, highly formalized, vertical, and standard forms of reporting, top-down decisions, rewards and punishments, the role of personnel based on the rules that the senior managers hold and the targets set.

Budget Participation

Brownell (1982) defines budgetary participation (PA) is the extent of managers involved and has influence in determining the budget. (Gocindaranjan, 1992) explains that budgetary participation has a positive effect to motivate managers, namely the tendency of subordinates to receive budget targets if they are to take control of the budget set unilaterally.

Budgetary participation is defined as the involvement of central responsibility managers in budgeting (Govindaranjan, 1986). According to tennis, (1979), budgetary participation is the level of participation of managers in preparing budgets and affecting in determining the achievement of budget objectives at the responsibility.

Participatory budgeting gives a sense of responsibility to subordinate managers and encourages creativity. Because subordinate managers create budgets, it is likely that the results of budgeting are in line with the reality of the field.

Job Engagement

Human resources is very important role in a company then we need to know employee involvement or job involvement. There is no complete agreement on what this job engagement term means. Job involvement has a definition of the degree to which people are known for their work, actively participates in it, and regards their achievements as important to self-esteem (Robbins, 2003: 91).

Employees with high levels of job involvement strongly favor the type of work done and genuinely concerned with the type of work, for example employees contribute ideas for the progress of work, happy to comply with company regulations and support company policies, etc.

. Conversely employees who are less happy to be involved with their work are employees who are less favorable to companies and employees who are so likely to only work on a regular basis.

Organizational culture

Culture has a number of functions within the organization. First, it serves as a determinant of boundaries, meaning that culture creates a distinction or distinction between one organization and another. second, it contains a sense of identity of the members of the organization. Third, the culture of reconciling the commitment to something greater than the individual interests. Fourth, culture enhances the stability of social systems. Culture is a social glue that helps to unify organizations by providing standards about what employees should say and do, and finally culture acts as a sense-making mechanism and control that guides and shapes attitudes and behaviors of employees. (Robbins, 2007).

Corporate culture is a system of values that all members of the company believe and which are studied, applied, and developed on an ongoing basis, serve as an adhesive system, and can be used as a benchmark in behaving within a company to achieve established corporate goals.

Budgetary Slack

Budgetary Slack is defined as a subordinate action that undermines its productivity capabilities when it is given the opportunity to set its standard of work (Young, 1985). While Anthony and Govindarajan (1998) define Budgetary Slack as the difference between the reported budget and the budget corresponding to the best estimate for the firm in this case is the hospital. This is done by determining lower revenue and budgeting higher costs than actual capabilities. The goal is that the target can be easily achieved subordinates.

Predecessor Study

1. The results of the Abdurrahman study (2007) The test results explain that Budgetary Slack can be reduced by the participation of managers and employees in the preparation of the budget and conduct activities undertaken by both in collecting information to predict future activities accurately, which can be implemented on upcoming operational activities.
2. Rahayu study results (1997) Participation of subordinates commonly done in the preparation of the budget. It is expected that the participation of subordinate performance will increase because of potential conflict between individual goals and organizational goals can be reduced.
3. Young (1985) assumes reversed, subordinates do not report the information to superiors to assist the process of budgeting. In his research, he found that participation led to Budgetary Slack because subordinates did not want to risk failure in achieving budget goals.
4. According to Nouri and Parker (1996), Highly committed individuals will avoid Budgetary Slack. Subordinate. High commitment will use the information to make the budget more accurate. Budgetary participation is an opportunity to slip for personal purposes. Low commitment represents the disloyalty of subordinates to the organization (Luthans, 1998).
5. The opinion of Govindarajan (1986) is implicitly supported by simon (1962). According to the ease of obtaining information does not mean facilitate the boss prepare an accurate plan. The boss is still having trouble understanding all the incoming information, especially on matters concerning technical fields that are better understood by the subordinates who handle them. The boss is not entirely rational in processing the information because it is constrained by his limitations in analyzing information.

Research methods

Research design

This research uses an explanatory-causality approach to managers or budgeting officials to see the factors that determine the occurrence of Budgetary Slack, and explain the phenomenon of Budgetary Slack. Called explanatory-causality because this research suggests a causal relationship between independent variables with dependent variables and proposed hypothesis. Primary data type by method of data collection through survey to Manager or budget maker official. Research data in the form of data subject that express opinion, attitude, justification, and experience, or characteristic of research subject is manager or budget maker in preparing budget. Respondents in this study were managers or budgeting officials in hospital in DKI Jakarta area. Population, Sample, Large Sample, and Sampling

1. Population

The population of this study is the manager / budget budget officials in each unit at the hospital in DKI Jakarta, which amounted to 98 hospitals.

2. Samples and sampling techniques

The amount of hospital sample using cluster method per city administration after that every hospital taken samples 5 (five) manager / budget maker in hospital business unit. The unit of analysis in this study is the unit that is the manager or budgeting officials and the sampling is done randomly by using Purposive random sampling technique.

3. Definition of Variable Operationalization

Based on the identification of variables, then the operational definition of these variables can be explained as follows:

Dependent variable (dependent) = Budgetary Slack (Y)

The instrument used in the Bundgetary Slack variable is taken from Dunk Instrument (1993) which has indicators: Productivity, certainty implemented, budget usage monitoring, budget targets, budget target achievement.

Independent variables (independent), in this study are:

a. Budget Participation (X1)

The instruments used in the Budget Participation variables are derived from Steers Instrument (1976) which have the following indicators of achievement goals, budget target determinants, and budget decision makers.

b. Job Engagement (X2)

Instruments used in the Job Involvement variables are taken from Istijanto Instruments (2001) which have the following indicators Work as center of interest in life, Active participation in work, Performance as a center of self-esteem, and Performance fits with self-concept.

c. Organizational Commitment (X3)

The instruments used in the Organizational Commitment variable are taken from Cook and Wall Instruments (1980) which have the following indicators Working beyond the target, Boasting the organization to others, Accepting all tasks, Equal value, Proud of being part of the organization, Organization inspiring, on this organization, and Cares about the fate of the organization.

d. Organizational Culture (X4)

The instrument used in the Organizational Culture variable is taken from Paramita Instrument (Ndraha, 2005: 208) which has the following indicators Work discipline, Honest in work, Work commitment, Responsibility to work, Cooperation with colleagues, and Evaluate work.

e. Environmental Uncertainty (X5)

The instruments used in the Environmental Uncertainty variable are taken from Duncan's Instruments (1972) which have the following indicators: Working methods of the budget, availability of information in budgeting, understanding the situation of factors outside of self-

control, certainty of doing and being in budgeting, expectations of the future, and target achievement.

f. Reward

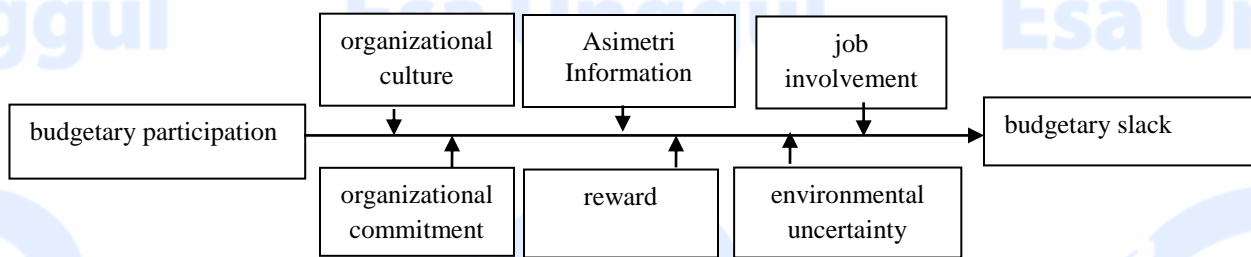
The instruments used in reward variable include financial reward and non financial reward, the procedure of reward and target to be done to get reward,

g. Information Asymmetry

The instruments used in the information asymmetry variable include information quality, information usefulness, and information benefits.

Research model

The research model can be illustrated in the following model:



Data analysis technique

Test Validity and Reliability

This test is to determine whether or not feasible questions are proposed in representing the proposed variable.

Data Quality Test

Testing Data quality with the classical assumption test, namely: multicollinearity test, autocorrelation test, and heteroscedasticity test.

Test Analysis

Testing the analysis using Multiple Regression Analysis, with the aim to analyze the causal relationships that occur in multiple regression if independent variables affect the dependent variable not only directly but also indirectly.

Hypothesis testing

Based on theories and empirical studies that have been discussed before, the hypothesis proposed as follows:

- H1: Job involvement can strengthen the influence on the relationship between Budget Participation on Budgetary Slack
- H2: Organizational Commitment able to strengthen influence on relationship between Budget Participation on Budgetary Slack
- H3: Organizational Culture is able to strengthen the influence on the relationship between Budget Participation on Budgetary Slack
- H4: Environmental Uncertainty is able to strengthen the influence on relationship between Budgetary Participation to Budgetary Slack
- H5: Reward is able to strengthen influence on relationships between Budget Participation on Budgetary Slack

H6: Information asymmetry is able to reinforce influence on relationships between Budget Participation on Budgetary Slack

Return of Questionnaire

Data were collected through a survey with the number of questionnaires sent as many as 300 sheets. The questionnaire returned as many as 230 sheets, response rate questionnaire as much as 76.67%. Composition of respondents who answer the kusioner on each section is the financial section 44 respondents, the personnel department 43 respondents, the nursing department 50 respondents, the patient service 44 respondents and 54 respondents marketing.

Before the spreading of the research questionnaires, the researchers conducted a pilot test on the questionnaire with the respondent was the manager / chief of the hospital in the area of DKI Jakarta and surrounding areas.

Questionnaire tabulation is shown in table 1.

Table 1.
Research Questionnaire

subject	Amount
Questionnaire sent	300 eksemplar
Back because the address is unknown	0 eksemplar
Shipping Amount	300 eksemplar
Return Amount	230 eksemplar
Return	76,67 %
Questionnaire sent	230 eksemplar
In use presentation	100 %

A. Respondent's Demography

The analysis is based on 230 respondents' answers. Based on the data obtained that used to analyze the data, the description of the demographic of respondents are male respondents amounted to 60 people (26.1%) and female respondents as many as 170 people (73.9%). Based on recent education: Respondents who have D3 education amounted to 67 people (29.1%), S1 education amounted to 143 people (62.02%) and education S2 amounted to 20 people (8.7%). Based on the section in the hospital: respondents in the Finance Section amounted to 43 people (%), Personnel Section amounted to 36 people (%), Nursing section amounted to 79 people (%), patient service department amounted to 42 people (%) and marketing part amounted to 30 person (%) Table 2 below presents the respondent's demographic data as follows:

Table 2
Demografy Responden

Count

BAGIAN			The Latest Education			Total
			D3	S1	S2	
Finance	Gender	Male		24	2	26
		Female		17	0	17
	Total		41	2	43	
HRD	Gender	Male	0	8	2	10
		Female	7	14	5	26
	Total	7	22	7	36	
Nursery	Gender	Male	9	1	0	10
		Female	44	21	4	69
	Total	53	22	4	79	
Customer Services	Gender	Male	1	7	0	8
		Female	2	28	4	34
	Total	3	35	4	42	
Marketing	Gender	Male	0	5	1	6
		Female	4	18	2	24
	Total	4	23	3	30	
Total	Gender	Male	10	45	5	60
		Female	57	98	15	170
	Total	67	143	20	230	

Test Reliability and Validity

Test reliability is done by calculating the cronbach alpha of each item in a variable. Instruments used in variables are said to be reliable when having cronbach alpha more than 0.50 (Nunnaly, 1978). The cronbach alpha value of the study instrument ranged from 0.6245 to 0.6970. From the cronbach alpha number can be concluded that the instrument used in this study is reliable.

While to know the questions in the variable is valid conducted factor analysis (Kerlinger, 1964). Variables are expected to have an MSA value above 0.50 so that the data collected can be said appropriate for the analysis factor and also indicates the construct validity of each variable. The MSA value of this study ranged from 0.530 to 0.669. Reliability test results and validity of each variable are contained in table 3.

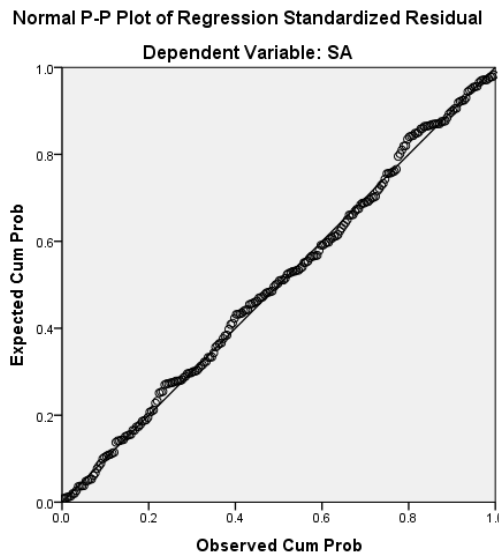
Table 3.
Reliability and validity testing result

Variabel	Nilai	
	Reliabilitas	Validitas
Budgetary participation	0,6401	0,636
Job involvement	0,6742	0,623
Organizational Commitment	0,6492	0,595
Organizational Culture	0,6126	0,589
Environmental Uncertainty	0,6245	0,530
Reward	0,6232	0,454
Asymmetry Information	0,6342	0,456
Budgetary Slack	0,6970	0,669

Test Data Normality

To see the distribution of normal or not distributed data then the normality test data. The Normality Test is intended for the most appropriate statistical test tool in use. To ascertain whether samples were drawn from normally distributed populations, the distribution normality test was performed. The test used the Kolmogorov-Smirnov test. Normality test results are shown in table 4.4 below

Table 4
Normality test result



From table 4.4 above can be explained that the variables of commitment, environmental uncertainty, budget gaps, and budget participation gives results of significance α above 0.05. The variable can be concluded normal because α is greater than 0.05.

A. Classic Assumption Test

The classical assumption test is used to look at diseases occurring in the form of causality studies. These tests include multicollinearity and autocorrelation. The results of the classical assumption test can be given in table 5.5 below:

Table 5
Correlation Result

Model	Durbin-Watson
1	1.999

1. Auto Correlation

The autocorrelation test result shown in Durbin-Watson is 2.052. This shows that there is no autocorrelation in the variables used as the analysis. With the value of Durbin-Watson ≤ 2 so it can be concluded that the regression equation there is no symptoms of autocorrelation.

2. Multicollinearity

A variable showing symptoms of multicollinearity can be seen in Table Coefficient of Tolerance and VIF columns. Tolerance and VIF values when the magnitude close to 1 indicates no multicollinearity symptoms. The results of testing Tolerance and VIF values in Table 4.6, shows that the values are all close to number one. So it can be concluded that based on Tolerance and VIF testing does not show symptoms of multicollinearity.

Table 6
Collinernity Statistics

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
PAxKK	.550	1.819
PAxKO	.435	2.297
PAxBO	.433	2.311
PAxKL	.363	2.755
PAxPR	.566	1.768
PAxAI	.515	1.944

A. Model Test

Based on the results of multiple regression testing obtained F test results to see the feasibility of a regression model. The F test results are shown in Table 7 below:

Table 7.
Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.880	6	.313	3.448	.003 ^b
	Residual	20.270	223	.091		
	Total	22.150	229			

a. Dependent Variable: SA

b. Predictors: (Constant), PAxAI, PAxPR, PAxKK, PAxBO, PAxKO, PAxKL

From the above table Test F test (ANOVA), obtained F Count is 5.612 with a significance level of 0.001. Since the probability (0.001) is much smaller than α 0.05, the regression model can be used to predict budget slack, or it can be said, budget participation, budget commitment, and environmental uncertainty together affect the budget gap.

While to see how big influence of independent variable as a whole to dependent variable can be seen in table 5.8 below:

Table 8
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.791 ^a	.685	.560	.30149	1.999

a. Predictors: (Constant), PAxAI, PAxPR, PAxKK, PAxBO, PAxKO, PAxKL

b. Dependent Variable: SA

from the table above can be seen that Adjusted R Square shows the results of 0.560 or 56.0%. This figure indicates that the independent variable is budget participation and moderation variable that is Job involvement, organizational commitment, organizational culture of environmental uncertainty, Reward and Asymmetry Information in influencing the dependent variable, budget slang is 56% while the rest 44% is influenced by other factors.

A. Hypothesis Testing

This study proposes a hypothesis to examine whether Job involvement, organizational commitment, Organizational Culture, Environmental uncertainty, Reward Assessment and Information Asymmetry are able to influence the relationship between the influence of budgetary participation on the budget gap. Test results are shown in Table 9

Table 9
Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.453	.246		14.056	.000		
	PAxKK	-.020	.017	-.101	-1.169	.244	.550	1.819
	PAxKO	-.005	.020	-.023	-.239	.811	.435	2.297
	PAxBO	-.052	.022	-.236	-2.426	.016	.433	2.311
	PAxKL	-.004	.023	-.018	-.173	.862	.363	2.755
	PAxPR	.051	.017	.264	3.094	.002	.566	1.768
	PAxAI	.043	.016	.241	2.702	.007	.515	1.944

a. Dependent Variable: SA

From the table above shows the results of multiple regression analysis shows the coefficient there are 3 variables that influence the Budget Participation Relationship to the Budgetary Slack of Organizational Culture, Reward, and Asymmetry Information while for Job Job involvement, Organizational Commitment and environmental uncertainty does not affect the relationship between Budget Participation to Budgetary Slack .

From the acceptance of this hypothesis, the research model in this study can be formulated in the statistical equation as follows:

$$\hat{Y} = 3,453 - 0,020 \text{ XPAxKK} - 0,005 \text{ XPAxKO} - 0.052 \text{ XPAxBO} - 0.004 \text{ XPAxKL} + 0.051 \text{ XPAxPR} + 0,043 \text{ XPAxAI} + e$$

Discussion

a. The Influence of Job Engagement on Budgetary Participation Relationship to Budgetary Slack
From the result of this research, it turns out that Job Involvement is not able to influence the relationship of Budgetary Participation to Budgetary Slack. It can be explained that budgeting officials at hospitals in DKI Jakarta tend not to participate actively in budgeting.

b. The Influence of Organizational Commitment to Budgetary Participation Relationship to Budgetary Slack
From the results of this study turned out Organizational Commitment is not able to influence the relationship of Budget Participation to Budgetary Slack. It can be explained that budgeting officials at hospitals in DKI Jakarta tend to still not have equal value to the hospital.

c. The Influence of Organizational Culture on Budgetary Participation Relationship to Budgetary Slack
From the results of this study turned out Organizational Commitment able to influence by weakening the relationship of Budget Participation to Budgetary Slack. It can be explained that organizational culture in the hospital environment tends to be conservative, so the culture of cooperation between units still tend to be weak.

d. The Influence of Environmental Uncertainty on Budgetary Participation Relationship to Budgetary Slack

From the results of this study, the Environmental Uncertainty is not able to influence the relationship of Budgetary Participation to Budgetary Slack. It can be explained that budgeting officials at hospitals in DKI Jakarta are still unable to understand the situation behind them so they can not afford an effective and efficient budget.

e. The Influence of Reward on Budgetary Participation Relationship to Budgetary Slack

From the results of this study proved Reward Affects by strengthening the relationship of Budgetary Participation to Budgetary Slack. It can be explained that budgeting officials at hospitals in DKI Jakarta will be more careful if there is a policy of giving rewards in the preparation of the budget in the hospital.

f. Influence of Information Asymmetry on Budgetary Participation Relationship to Budgetary Slack

From the results of this study, Asymmetry Information influences by strengthening the relationship of Budgetary Participation to Budgetary Slack. It can be explained that budgeting officials at hospitals in DKI Jakarta tend to coordinate more to optimize the preparation of the budget in the hospital.

Limitation study

Some of the perceived limitations of this research are:

1. Limitations on the survey method by giving the respondent questionnaire is the researcher can not control the respondent's answer because maybe the respondent did not answer truthfully to the question in the research questionnaire.
2. The difficulty of getting respondents with large numbers due to culture in some hospitals are still impressed to close themselves from the world of research consequently they limit themselves.
3. No positive interaction from the hospital to researchers in response to the form of research that behavior
4. The instrument used in this study is the development used in the manufacturing industry that tends to see the projection of business from the lens of profit oriented that in fact has the nature and culture that is different from the hospital environment that still carry social mission. Researchers have adjusted to existing conditions in the hospital, but there may still be weaknesses.
5. Background of respondents with different levels of education can provide a reduction of understanding of the contents of the questionnaire.

Conclusion

The purpose of this research is to know whether there is influence of work involvement, organizational commitment, organizational culture, environmental uncertainty, reward and information asymmetry to influence relationship of participation to budgetary slack. The study found that affecting the relationship of budgetary participation with budgetary slack is Organizational culture,

The result of hypothesis testing concluded that organizational culture, compensation given in preparing budget and correct information that can influence the relationship of budgetary participation with budget slack. The researchers' assumptions with the acceptance of this hypothesis suggest that budgetary slack can be reduced by improving a better organizational culture, providing sufficient rewards for budget compilers and should be concrete in providing information in budgeting in hospitals.

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