

SYSTEMATIC LITERATURE REVIEW: THE DETERMINANTS OF BUDGETARY SLACK AND THE ROLE OF VARIOUS FACTORS AS MODERATION

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Abstract

Various studies with the Systematic Literature Review (SLR) method that focuses on budgetary slack determinants and SLR research on various factors that play a role in moderation and mediation are still very rare. This gap is filled by researchers to examine Slack's budgetary determinants and factors that can play a role in moderating and mediation. Therefore, the purpose of this study is to find out the determinants in Budgetary Slack in organizations and the factors that play a role as mediation and moderation variables in influencing Budgetary Slack. The Systematic Literature Review method and article data collection came from the Google Scholar database. Based on the results of article search and excluded articles based on title and abstract, there were 197 articles. The articles that went through the screening and article include used in this study were reviewed as many as 21 articles. Based on the results of the systematic literature review, it shows that the determinants that affect Budgetary Slack are Emotional Exhaustion, Budgetary participation, Information Asymmetry, Budget emphasis, Compensation, Ethical Leadership, Locus of control, Controllability, Environmental uncertainty, Job insecurity, Participative budgeting, Organizational commitment, Job relevant information, Organizational Culture, and Participatory Budgeting. Budgetary Participation is most widely used by researchers in testing Budgetary Slack. The variable Environmental uncertainty affects the Slack Budgetary, but Environmental uncertainty is used as a moderating variable. The results of the study also found that various factors that play a moderation role in influencing Slack's Budgetary are Moral Identity, Organizational Commitment, Locus of Control, Ethical Culture, Uncertainty Avoidance, Uncertain Environment, Budget Emphasis, Organizational Culture, and Psychological Capital. Meanwhile, the factor that plays a mediating role in influencing Slack's Budgetary is Information asymmetry. These findings explain that the mediation model is still very rarely performed in the Budgetary Slack study compared to the mediation model. This is an opportunity for further research to test mediation variables in researching Budgetary Slack. The findings of this study explain that several variables that are still relatively rarely used to test Slack Budgetary are Organizational Culture, Participatory Budgeting. Information asymmetry, and Locus are also still relatively undone. Information asymmetry was found to mediate the relationship between Locus of control, Budget emphasis, and Budget participation to Budgetary Slack. These findings can be gap research to be reviewed in the dissertation that will be carried out by the researcher, and as a reference for future researchers on Slack Budgeting.

Keywords: SLR, Budgetary Slack, and Moderation

1. Introduction

The budget plays an important role as a management tool to control the operations of an organization so that the set strategy can be used to achieve goals. Blocher et al., (2009), explaining that the budget is a detailed plan for the acquisition and use of financial and other resources in a certain period of time, especially a fiscal year. According to Srimuliani et al., (2014), that budget participation is one of the budgeting systems that can overcome the problem of budgetary slack, where superiors must be involved in reviewing the budget, approving the budget, and following the results of budget implementation so that a realistic budget is created. Without active participation from superiors, subordinates tend to set budgets that are easy to

achieve by conducting budgetary slacks. According to Douglas & Wier (2000) that budgetary slack is the difference between performance targets and actual performance.

Slack budgetary occurs when managers intentionally put more organizational resources into the budget than necessary (or when they downplay revenue-generating activities). The budget gap is detrimental to the institution. Therefore, organizations have an interest in hiring managers who do not have a tendency to create slacks (Harvey, 2015). that budget gaps have the potential to harm an organization, including inefficient allocation of resources, reduced motivation and effort among employees, distorted performance measurement & evaluation, impaired decision-making, and in lowering organizational performance and lower financial results (Ehsan et al., (2023). The existence of a budget gap makes the budget fail to achieve its proper function, thus violating the planning of budget functions. Budget gaps hide the real resource demand, profitability and financial situation of the company, which makes it impossible for owners to make accurate judgments and decisions (Tong & Prompanyo, 2021).

Various studies regarding the Slack Budgetary have been carried out with various variables that affect it. According to Ehsan et al., (2023), that based on the results of studies from various articles, this study has identified various factors that contribute to the budget gap including high budget participation, information asymmetry, and high job insecurity, as well as the adverse impact it can have on resource allocation, performance evaluation, accountability, and innovation among employees. The research also explores the potential for moderating factors, including performance measurement systems, corporate governance, mechanisms, and leadership, that could influence the relationship between budget gaps and their adverse impacts. Runindita (2023), states that budget participation, organizational commitment, job relevance information, and information asymmetry can lead to budget gaps. The existence of poor budget participation from employees/employees of a company, weak organizational commitment of employees of a company, poor job relevance information, and information asymmetry in the preparation of the organization's budget have the potential to cause budget gaps and result in suboptimal budget implementation which has an impact on budget accountability reports that have not been realized properly. According to Handoyo et al., (2022), that there is a significant positive influence of budget participation on the budget gap. The higher the level of employee participation in budgeting, the easier it will be for employees to achieve their goals. But in reality, many employees are unable to achieve the budget targets that have been set. Employees involved in the budgeting process tend to increase costs and reduce the revenue targeted in the budget with the aim that the target can be realized easily. The findings also state that organizational commitment, locus of control, and ethics cannot moderate the effect of budget participation on budget gaps.

Based on the above presentation, it shows that various factors affect the Slack budgetary and several researchers have confirmed that various variables moderate the relationship of various factors to the Slack budgetary. Various studies with the SLR method that aim to determine the determinants of Budgetary Slack and SLR research by looking at various factors that play a role in moderation and mediation are still very rare. This gap is filled in this study to find out the determinants of Budgetary Slack and factors that can play a role as moderating and mediation with the SLR method. This research is important to provide information on various factors that affect the Slack Budget and the factors that play a role as moderating and mediation in influencing the Slack Budgetary.

2. Methods

This research method uses Systematic Literature Review (SLR) to review selected articles in answering the questions asked in this study. Lusiana & Suryani (2014), that SLR is a term used

to refer to research and development methodologies that are carried out to collect and evaluate research related to the focus of a particular topic.

The stages in the Systematic Literature Review range from planning, literature identification, selection and screening, quality evaluation, data extraction, analysis & synthesis, and result interpretation. The subjects of this study are articles that discuss Budgetary Slack in 2015-2024 and Articles that discuss various factors that play a role in moderating and mediation Budgetary Slack. Based on the research background and research subject, the question of this research is as follows:

1. Determinants in Budgetary Slack in an organization?
2. What factors play a role as mediation and moderation variables in influencing Slack's Budgetary?

3. Result and Discussion

3.1.Result

Based on the search of this research article which was taken and downloaded from the Google Scholar database in 2015-2024, there were 500 articles with the keyword Budgetary Slack. Excluded articles based on title and abstract as many as 197 articles, then the screening process of selected articles in accordance with the research objectives was 21 articles. Articles that do not meet the requirements and are not in accordance with the purpose of the study will be issued, namely articles that do not discuss Slack's budgetary and articles that do not discuss the role of moderation and mediation in influencing Budgetary Slac, and articles that are not in accordance with the purpose of this study. Based on the results of the articles selected based on the article criteria, exclude, and include left 21 articles. The SLR flowchart can be seen in the following Figure 1:

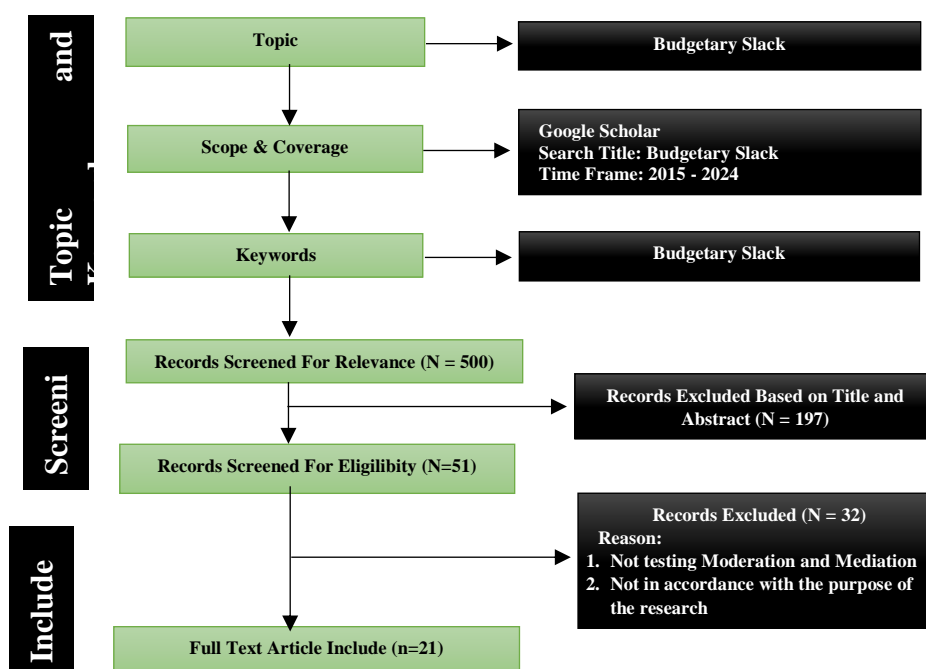


Figure 1. Diagram Flow SLR

Based on the flow of SLR, it is explained that articles that do not test Moderation and Mediation, are not in accordance with the research objectives, and articles that use a qualitative research approach are excluded from the analysis. There are 21 articles that are ready to be analyzed. Table 1 shows an article that discusses determinants in Budgetary Slack.

Table 1. Slack Budgetary Determinants

Researchers	Journal Name	Findings
Tong & Prompanyo, (2021)	Open Journal of Accounting	Emotional Exhaustion has a positive effect on Slack's Budget.
Ningsih & Indira (2020)	Opcion	Budgetary participation has a positive effect on budgetary slack. Information Asymmetry has a negative effect on budgetary slack.
Appeal et al., (2021)	International Journal of Scientific & Technology Research	Information asymmetry affects Budgetary Slack.
Okoye & Nwamaka, (2022)	Journal of Global Economy, Business and Finance	Budgetary participation has a negative effect on the Budgetary slack.
Gusti & Windy, (2020)	Research Journal of Finance and Accounting	Budgetary Participation has a positive effect on Budgetary Slack.
Dwiandriani et al., (2019)	Journal of Applied Sciences in Accounting, Finance, and Tax	Budgetary participation, Budget emphasis, and Compensation have a positive effect on Slack's Budgetary.
Dewi et al., (2020)	Journal of Applied Sciences in Accounting, Finance, and Tax	Budget emphasis has a positive effect on Budgetary Slack.
Alsadoni et al., (2023)	Information Sciences Letters	Ethical Leadership has a negative impact on Slack's Budget. Budgetary participation has a positive effect on Budget Slack.
Teak & Widhiyani (2020)	Russian Journal of Agricultural and Socio-Economic Sciences	Budgetary participation has a positive effect on Budgetary Slack.
Fitri & Putra (2024)	International Journal of Economics and Management Research	Locus of control has a negative effect on Budgetary Slack. Budget participation has a positive effect on Budgetary Slack. Locus of control and budget emphasis have a positive effect on Information asymmetry. Budget participation has a negative effect on Information asymmetry.
Mohanna & Sponem, (2020)	Comptabilite Controle Audit	Controllability affects Budgetary Slack.
B Parigi et al., (2023)	International Journal of Social Science, Humanity & Management Research	Information Asymmetry has a positive effect on Slack's Budgetary.
Asmara et al., (2024)	Proceedings of International	Environmental uncertainty has a positive effect on Budget slack.

	Conference on Education, Society and Humanity	
Tyas et al., (2022)	International Journal of Research In Business And Social Science.	Budget participation, information asymmetry, and job insecurity had a positive and significant effect on budgetary slack.
Runindita (2023)	International Conference On Economics Business Management, and Accounting	Participative budgeting, organizational commitment, job relevant information, and information asymmetry have an effect on budgetary slack.
Putu et al., (2020)	American Journal of Humanities and Social Sciences Research	Budget Participation has a positive effect on Slack's Budgetary. Organizational Commitment has a negative effect on Slack's Budgetary.
Aditia & Nasution, (2020)	The International Journal of Business Management and Technology	Budget Participation has a positive effect on Slack's Budgetary.
Ekayani et al., (2021)	South East Asia Journal of Contemporary Business, Economics and Law	Budget Participation and Organizational Culture have a negative effect on Budget Slack.
Lestari et al., (2021)	Journal of Economics and Sustainable Development	Budget Participation has a positive effect on Budgetary Slack.
Suwandi et al., (2023)	Journal of Social Research	Participatory budgeting has a positive effect on Budget slack
Sulastri & Tri Wardani (2020)	International Conference on Islam, Economy, and Halal Industry	Budget emphasis has a positive effect on Slack's Budgetary.

Based on the selected articles, there are 21 articles related to Budgetary Slack Based on table 1, it is explained that the determinants in Budgetary Slack in the organization are Emotional Exhaustion, Budgetary participation, Information Asymmetry, Budget emphasis, Compensation, Ethical Leadership, Locus of control, Controllability, Environmental uncertainty, Job insecurity, Participative budgeting, Organizational commitment, Job relevant information, Organizational Culture, and Participatory budgeting. Factors that play a role as moderation and mediation in influencing Slack's Budgetary are shown in table 2 below:

Table 2. Factors that Serve as Moderation and Mediation in Influencing Slack's Budgetary

Researchers	Journal Name	Findings
Tong & Prompanyo, (2021)	Open Journal of Accounting	Moral Identity negatively moderates the relationship between Emotional Exhaustion and Slack Budget.
Okoye & Nwamaka, (2022)	Journal of Global Economy, Business and Finance	Organizational Commitment moderates the relationship between Budget participation and Budgetary slack.
Gusti & Windy, (2020)	Research Journal of Finance and Accounting	Organizational commitment moderates the relationship between Budgetary Participation and Budgetary Slack. Culture moderates the relationship between Budgetary Participation and Budgetary Slack.
Alsadoni et al., (2023)	Information Sciences Letters	The Locus of Control moderates partially and negatively between Ethical Leadership and Budget Slack.
Teak & Widhiyani (2020)	Russian Journal of Agricultural and Socio-Economic Sciences	Organizational Commitment positively moderates the relationship between Budgetary participation and Budgetary Slack. Ethical culture positively moderates the relationship between Budgetary participation and Budgetary Slack.
Fitri & Putra (2024)	International Journal of Economics and Management Research	Information asymmetry can mediate the relationship between Locus of control, Budget emphasis, and Budget participation to Budgetary Slack.
Mohanna & Sponem, (2020)	Comptabilite Controle Audit	Uncertainty Avoidance moderates the relationship between Controllability and Budgetary Slack.
Putu et al., (2020)	American Journal of Humanities and Social Sciences Research	Uncertain Environment positively moderates the relationship between Budget Participation and Budgetary Slack. Uncertain Environment negatively moderates the relationship between Organizational Commitment and Budgetary Slack.
Aditia & Nasution, (2020)	The International Journal of Business Management and Technology	Budget Emphasis moderates the relationship between Budget Participation and Budgetary Slack.
Ekayani et al., (2021)	South East Asia Journal of Contemporary Business, Economics and Law	Organizational Culture negatively moderates the relationship between Budget Participation and Budget Slack.
Lestari et al., (2021)	Journal of Economics and Sustainable Development	Psychological Capital can moderate the relationship between Budget Participation and Budgetary Slack.

Table 2 shows that the factors that play a moderation role in influencing Slack's Budgetary are Moral Identity, Organizational Commitment, Locus of Control, Ethical Culture, Uncertainty Avoidance, Uncertain Environment, Budget Emphasis, Organizational Culture, and Psychological Capital. Meanwhile, the factor that plays a mediating role in influencing Slack's Budgetary is Information asymmetry.

3.2. Discussion

Based on the results of the study using 21 articles related to Budgetary Slack in this study shows that Emotional Exhaustion, Budgetary participation, Information Asymmetry, Budget emphasis, Compensation, Ethical Leadership, Locus of control, Controllability, Environmental uncertainty, Job insecurity, Participative budgeting, Organizational commitment, Job relevant information, Organizational Culture, and Participatory Budgeting have an effect on Budgetary Slack. Thus, the determinants of Budgetary Slack in this study found ten variables that affect Budgetary Slack.

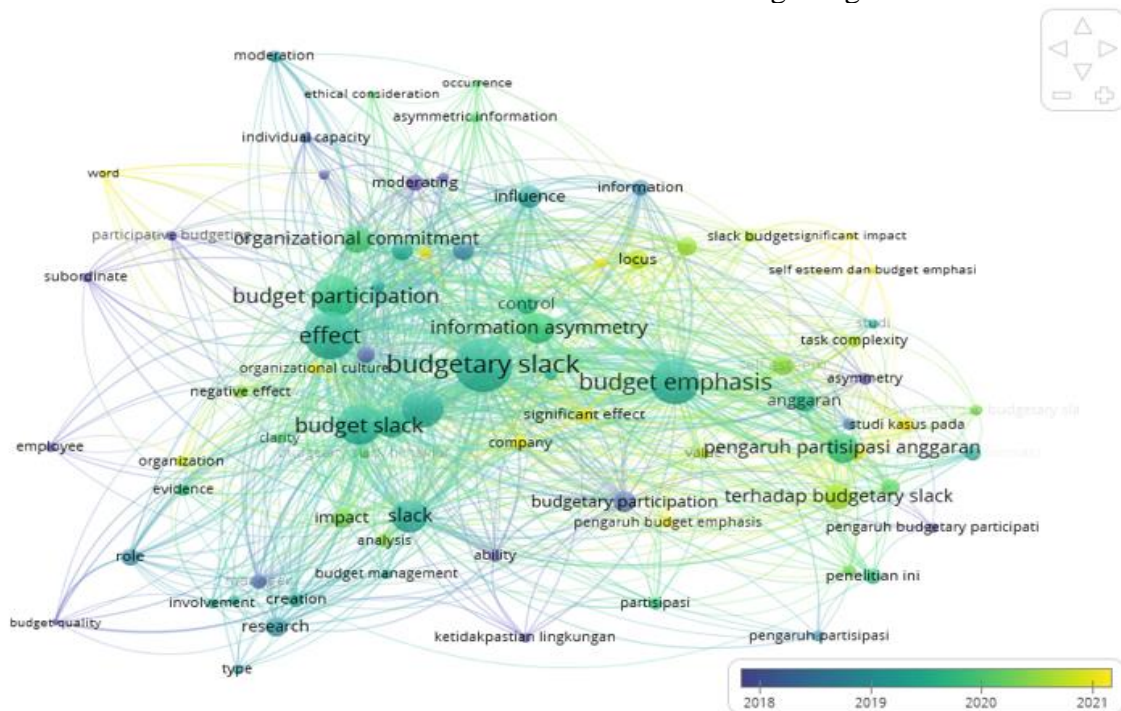
Based on the results of the SLR, it was found that the Budgetary Participation variable was the most widely used by researchers in testing Budgetary Slack. According to Okafor (2019), that there is a positive relationship between the creation of budget gaps and budget participation. Allowing subordinates to take part in the budgeting process leads to the creation of budget gaps. There is a high prospect of employees incorporating slack into the budget to make the budget more achievable. All respondents showed a tendency to create slacks in their budgets. Research recommends monitoring employees during budgeting can help eliminate the possibility of creating a slack. Companies must closely monitor employees to reduce the creation of budget gaps caused by information asymmetry. Dissenting opinions were found in the study Wafiroh et al., (2020), that budget participation has a negative effect on the budget gap. His findings explain that by actively participating in the budget preparation process, it can directly reduce the tendency of employees to create budget gaps without having to wait for the high motivation of budget autonomy that employees have first.

The results of the search for the selected articles in this study found that there are still few researchers who use the Environmental uncertainty variable in influencing the Slack Budgetary. However, Environmental uncertainty is used as moderating. According to Putu et al., (2020), that environmental uncertainty strengthens the influence of budget participation on the budget gap. The findings of the study also explain that environmental uncertainty weakens the influence of organizational commitment on the budget gap. The higher the organization's commitment with environmental uncertainty as a moderation factor, the budget gap will decrease, on the contrary, the more the organization's commitment with environmental uncertainty as a moderation factor, the larger the budget gap will be.

The results of the SLR also found that various factors that play a moderation role in influencing Slack's budgetary are Moral Identity, Organizational Commitment, Locus of Control, Ethical Culture, Uncertainty Avoidance, Uncertain Environment, Budget Emphasis, Organizational Culture, and Psychological Capital. Meanwhile, the factor that plays a mediating role in influencing Slack's Budgetary is Information asymmetry. Various studies conducted to examine the factors influencing the emergence of Budgetary Slack in Table 1 provide inconsistent results between researchers. The difference in the results of this study is due to the variety of moderation variables selected in the study. Opinion Ehsan et al., (2023), that various variables can moderate the relationship between the budget gap and its adverse impact on the organization, namely the level of external monitoring, the effectiveness of the performance measurement system, the strength of the corporate governance mechanism, job security, and the presence of ethical leadership.

Factors that play a role as moderation variables in influencing Budgetary Slack were found to be 9 variables, while factors that play a role as mediators in influencing Budgetary Slack are Information asymmetry. The results of this SLR show that research testing mediation is still very rare. This is an opportunity for further research to test mediation variables in researching Budgetary Slack. Based on Vosviewer's search, it shows that there are 8 clusters with 80 items, and 947 Links. The results in the Visualization Overlay Image show that the Organizational Culture looks yellow, which shows that this variable is still relatively not done much. Organizational Culture is connected to Budgetary Participation, Budget Emphasis, and Information Asymmetry. Examining the articles analyzed in this study shows that Organizational Culture is still rarely used as moderation. The research of Ekayani et al., (2021), has proven that Organizational Culture negatively moderates the relationship between Budget Participation and Budget Slack.

The results of vosviewer searches found that the Participatory Budgeting variable is yellow, which shows that this variable is still relatively not widely done. Research by Suwandi et al., (2023), states that participatory budgeting has a positive effect on budget slack. Vosviewer's search also shows that the variables that play a mediating role in influencing Slack's budgetary are information asymmetry and yellow locus which shows that this research is still not widely done. Research by Fitri & Putra (2024), states that Information asymmetry can mediate the relationship between Locus of control, Budget emphasis, and Budget participation to Budgetary Slack. The results of the Vosviewer can be seen in the following Image:



research to be reviewed in a dissertation that will be carried out by the researcher and as a reference for future researchers on Slack Budgeting.

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