

THE ROLE OF CULTURE AND RELIGIOSITY IN THE PHENOMENON OF BUDGETARY SLACK: A STUDY ON LOCAL GOVERNMENTS IN INDONESIA

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Abstract

The purpose of this study is to examine the role of culture and religiosity in the occurrence of budgetary slack in planning and implementing budgets in Regional Governments in Indonesia. This study uses a qualitative descriptive method with an explanatory approach, namely explaining the phenomena that occur related to the practice of budgetary slack in local governments. The data used is primary data, through observations and interviews with parties involved in budget planning and implementation. The secondary data used in this study is in the form of the Regional Revenue and Expenditure Budget and the Budget Realization Report for 2020 to 2022. The results of the study show that the cultural aspect plays an important role in the occurrence of budgetary slack, while religiosity does not play much role in the occurrence of budgetary Slack. This research is expected to have implications in improving the budgeting system, so that local governments can develop a more accurate and realistic budgeting system. In addition, local governments are also expected to increase transparency and accountability in the budgeting process.

Keywords: *Budgetary Slack*, Culture, Religiosity, Revenue And Expenditure Budget.

1. INTRODUCTION

Budgetary slack has become one of the interesting issues lately, because it plays an important role in achieving organizational performance. Slack's budgetary plays a role in evaluating organizational performance, especially budget performance. A good slack management process has an impact on budget efficiency and effectiveness. This can lead to improved budgeting performance over time, thus contributing to the performance of the organization. However, Slack's Budgetary has both positive and negative impacts on organizational performance. Budgetary Slack can provide flexibility in budgeting. However, if it is excessive, it can lead to inefficient use of the budget, and potentially hinder the overall performance of the organization (Hui Ngo, et el, 2017).

The implementation of performance-based budgeting in Indonesia is heavily influenced by *New Public Management* which introduces budgets to increase the clear linkage between the budget and the results (outputs and outcomes) obtained. Performance-based budgeting is carried out through the application of 3 (three) main principles, namely: (1) performance-oriented, (2) flexibility in budget implementation, and (3) budget allocation with a functional approach. In addition to applying these principles, performance-based budgeting in Indonesia is built through 3 (three) instruments or tools, namely: (1) performance indicators which are measurement tools to measure and evaluate performance, (2) cost standards which are tools to measure and evaluate performance. knowing how much it costs to carry out an activity and produce certain performance, and (3) performance evaluation, which is to find out whether the planned performance target can be achieved well (Wijaya, 2016).

The budget serves as a guideline and performance evaluation tool to be realized in achieving goals and also the effectiveness of budgeting implementation, participation in the budget can result in increased responsibility and performance for middle and lower-level managers (Giusti et al., 2018). In general, relationships between individuals have an important role in budgeting, the existence of budgets causes individual behaviors both negative and positive (Dewi & Erawati, 2014). Negative behavior is often created when managers create gaps in the budget (Raghunandan et al., 2012).

Budgetary slack or budget gap is an action in budget planning, where individuals involved in budget planning underestimate income (income becomes lower) and exaggerate costs (costs become higher) so that it seems as if they can improve their performance through achievements. performance standards by increasing costs and reducing revenue from what actually happens. A high budget gap will create two possibilities, namely additional funds outside the initial budget plan or remaining in accordance with the budget plan that has been set but reduce the performance of budget implementation. So the Budgetary Slack is closely related to the performance of budget implementation, in this case what will be examined is the Regional Revenue and Expenditure Budget.

In 2022, all Regional Governments, both at the Regency, City, and Provincial levels, are making improvements, especially after the Covid-19 pandemic. These improvements include improving budget performance both from the State Budget and the Regional Budget. The performance of the budget can be seen through the level of absorption of the revenue and expenditure budget, whether it has been effective and efficient.

Several previous studies have focused more on Budgetary Slack that occurs in private sector organizations (Nasution, 2020; Otalor, 2017; Suhartini, 2015; Azar, 2016; Pornpan, 2015; Sudirman, 2018; Agustin, 2023; and Carolina, 2020), thus creating a gap in understanding Budgetary Slack in the public sector, especially in local governments. In addition, research conducted in developing countries with certain cultural contexts is also lacking. Thus, this study tries to examine the phenomenon of Budgetary Slack in local governments in Indonesia using a religiosity and cultural approach.

Research on Slack budgeting in local governments can make a significant contribution to both academic and practical understanding, including: (1) Budgetary Slack plays a role in managing financial risks and uncertainties that occur in the local government environment, (2) budgetary slack affects the setting and achievement of budget targets and performance, (3) Budgetary slack helps in developing long-term strategic planning for local governments.

2. THEORETICAL OVERVIEW

a. Agency theory

Agency theory is a theory that studies the relationship or relationship between parties who have a functional and structural relationship, namely between superiors (principal) and subordinates (agents). It was first introduced in the information economy literature to explain a theoretical model of the relationship between one party (principal) who delegates a job to another party (agent). This happens a lot in agency theory where the agent understands the company better, causing asymmetric information that

causes the principal to be unable to determine whether the agent's efforts are really optimal.

b. Budgetary Slack

Budgetary slack is an irregularity committed by individuals by providing reports or making budgets by increasing expenses or costs and lowering targeted income. Budgetary slack is carried out to make it easier to achieve performance standards by increasing costs and lowering revenue from what actually happens.

Budgetary slack is also defined as the difference between the planned budget and the actual implementation which is generally deliberately done for the personal benefit of the budget implementer. With a high budgetary slack, it will result in two possibilities, namely additional funds outside the original budget plan or still in accordance with the set budget plan but decreasing the performance of the budget implementer.

Budgetary slack is the difference or difference between the resources that are actually needed to carry out a job and the resources proposed in the budget. Budgetary slack is an obstacle that most often arises in a budgeting process, which results in the loss of the best estimate of the budget itself which affects the performance of an organization.

The budget gap or budgetary slack occurs because subordinates want to present a budget by lowering revenue and then raising costs from the best estimate proposed, so that the target is easily achieved. According to Falikhatun (2007), there are three main objectives of budgetary slack, namely:

1. People always believe that every result of a job they do will be seen as good and worthy in the eyes of their superiors if they can achieve the goal of the budget value
 2. Budget gaps are always used to overcome an uncertain condition, if nothing unexpected happens, then the manager can reach his budget.
 3. The allocation of value for resources will later be enforced on the basis of the estimate of the cost budget, then resulting in a budget gap that becomes flexible.
- [6]

The occurrence of budgetary slack can be caused by several factors and conditions, including to protect themselves, make it easier for lower managers to achieve predetermined targets, and show good performance to superiors. According to Welsch, Hilton and Gordon (2000), the causes of budgetary slack include the following:

1. Budgetary slack is used to protect yourself. So that the performance of the manager will not get a bad assessment and will not be criticized. This is done by the way the lower manager sets the sales budget lower than the best estimate.
2. So that the assessment of the performance of the lower managers is seen well by the upper managers. This is done by the way the lower managers set a higher expense estimate than the best estimate.
3. So that when cash expenditures occur, the lower managers do not ask anymore. This is done by asking the lower manager to spend cash in excess of the actual need. If there is sis akas and it is returned, it will look good to the superior.

According to Arthaswadaya (2015), there are three indicators of budgetary slack, which are as follows:

a. Difference in budget amount with best estimate

The estimate in question is the actual budget and in accordance with the company's best ability in the context of budgetary slack, subordinates tend to propose budgets by lowering revenues and raising costs compared to the best estimate proposed so that the target is easy to achieve.

b. Budget target

Subordinates create budget gaps because they are influenced by desires and personal interests so that it will make it easier to achieve budget targets, especially if the manager's performance assessment is determined based on budget achievements, with low budget targets and high budgeted costs causing a manager to easily achieve a previously approved budget.

c. Environmental conditions

Environmental conditions also greatly affect the budgetary slack, including deliberately doing these actions can be reciprocal such as salaries, promotions, and bonuses from the organization because the budget made can be achieved. Budgetary slacks can be done by managers because it is considered necessary to save the budget by making adjustments with subordinates. Due to different human characters and behaviors, budgeting participation may or may not affect the budget gap.

Meanwhile, according to Rukmana (2013), there are several indicators in the budgetary slack, which are as follows: [9]

1. **The influence of budget in driving productivity.** A budget that has been made or set, makes subordinates will try to improve their performance or increase their productivity so that the budget made can be achieved. So that employee performance will look good in the eyes of their superiors.
2. **Budget achievement in the implementation of work.** Employees who have a high commitment to the organization, will try their best for the interests and goals of the organization. They will try to achieve the budget that has been set.
3. **Supervision or monitoring in the use of the budget.** Due to limitations in the use of the budget, employees must monitor every expenditure or use of the budget to be in accordance with the budgeted targets.
4. **There are no demands on the budget.** The budget made is not too high. So that employees do not feel pressured to reach the budget. They will work according to their abilities and are not in a hurry to reach the budget.
5. **Budget targets do not drive efficiency levels.** Because there are demands from superiors to achieve budget targets, employees do not need to increase efficiency so that the budget target is immediately achieved and employee performance will look good if they are able to achieve the budget.
6. **Targets or targets are difficult to realize.** Budget targets or targets are not easy to achieve, therefore employees prepare budgets that are not in accordance with the best estimates that can be done.

Budgetary slack in the budgeting process causes losses to the organization in terms of the financial side that the organization spends on the cost budget as well as the financial side of the organization from the prospect of future profits due to misplanning budget needs that do not represent the actual needs.

Slack's budgetary can result in ineffective allocation of funds, in addition to the budget that is prepared does not really represent the funds that are really needed. Budgetary slack can also affect the creation of the following year's budget, and the performance appraisal function becomes dysfunctional because the budget created does not reflect the actual capabilities of an organization related to the source and management of funds.

Budgetary slack can occur on an ongoing basis and affect the preparation of budgets for the next period. The budgetary slack will increase as the fiscal period year progresses. This happens when organizations use the traditional budget approach where the way of preparing a budget is based on incrementalism, which means only increasing or decreasing the amount of rupiah in pre-existing budget items by using the previous year's data as a basis to adjust the amount of addition or subtraction without conducting an in-depth study.

c. Performance-Based Budgeting (PBK) and Regional Revenue and Expenditure Budgets (APBD)

The budget is an effective and short-term planning and control tool, usually covering a period of one year (Anthony and Govindarajan, 1998:360). Not every work plan of a government can be called a budget. Rusdianto (2006) explained some special characteristics of the budget that distinguish it from the plan. Budgets are expressed in monetary units; generally covers a period of one year; contains management commitments; the proposal is approved by officials higher than the budget implementer; Once approved, the budget is only changed if there are special circumstances.

Since the rollout of the country's financial management reform, budgeting in Indonesia has adopted performance-based budgeting, where the budget is prepared based on performance or output/outcome. This is in accordance with the mandate contained in article 14 paragraph (2) of Law No. 17 of 2003 concerning State Finance which states "The work plan and budget prepared by the Minister/Head of the Institution are prepared based on the work performance to be achieved." In other words, in the context of budget preparation, the Government is obliged to implement a performance-based budgeting system.

The implementation of performance-based budgeting in Indonesia is heavily influenced by *New Public Management* which introduces *budget for results* in order to improve the clear link between the budget and the results (*output* and *outcome*) obtained. Rubin and Kelly (2007) stated that public budget reform has key elements, including a shift from *line-item* budgeting to output- and outcome-oriented budgeting along with the introduction of performance contracts.

The budget is supported by 3 (three) main pillars, namely: (1) performance-based budgeting, (2) integrated budgeting, and (3) medium-term expenditure framework (Ministry of Finance, 2014). Performance-based budgeting in Indonesia is carried out through the application of 3 (three) main principles, namely: (1) performance-oriented, (2) flexibility in budget implementation (*let the managers manage*), and (3) budget

allocation with a function approach (*money follows function*). In addition to the application of these principles, performance-based budgeting in Indonesia is built through 3 (three) instruments or tools, namely: (1) performance indicators which are measurement tools for measuring and evaluating performance, (2) cost standards which are tools to find out how much costs are needed to carry out an activity and produce certain performance, and (3) performance evaluation which is to find out whether the planned performance targets can be achieved well (Wijaya, 2016).

In Law No. 17 of 2003 concerning State Finance, article 1 paragraph 8 explains: "The Regional Revenue and Expenditure Budget, hereinafter referred to as the APBD, is an annual financial plan of the local government approved by the Regional House of Representatives." The APBD includes revenue, expenditure, and financing. As for the regional expenditure component, Law No. 23 of 2014 concerning Regional Government defines "Regional expenditure is all regional obligations that are recognized as a reduction in the value of net worth in the period of the relevant fiscal year." (Suryana, et al)

d. Budget Participation

According to Dharmanegara (2010), participation in budgeting is a joint decision-making process by two or more parties where the decision will have a future impact on those who make it, in other words workers and lower-level managers have a say in the process. Ikhsan (2007) states that participation in the budgeting process is the level of how far individuals are involved and influenced in budgeting. Budget participation is a method in budgeting with the aim of obtaining an objective budget, in budgeting participation all levels of management are involved in the preparation and development of the budget. Mardiasmo (2018) stated that higher subordinate participation in the budgeting process leads to a larger budget gap, this is due to the availability of greater access to regional information during the decision-making process related to budgeting. Pradani and Erawati (2016) also stated that subordinates who participate in budget preparation will tend to create a budgetary slack to avoid the risk of future uncertainty.

3. RESEARCH METHODS

This study uses a research method with a qualitative approach through interview and questionnaire techniques. The use of qualitative research is necessary because it requires a detailed and complete understanding of a problem that needs to be studied. The existence of budget gaps that arise in efforts to implement revenue and expenditure budgets in Regional Governments in East Nusa Tenggara results in the need to explore and study budget gaps through a comprehensive understanding of the problem by exploring the context that cannot be obtained from quantitative research. This study uses a triangulation strategy where researchers use different and varied sources, methods, theories to provide corroborating evidence (Creswell, 2015). [10]. In-depth interviews are needed to dig up information and analyze how arbitrary oversight and religious beliefs contribute to financial management. The object of the research is government officials ranging from leaders to staff who are directly involved in the planning process and implementation of the budget in the Regional Government in East Nusa Tenggara. The data collection in this study uses primary data in the form of interviews and questionnaires, as well as secondary data in the form of RKA, DIPA, and the 2020-2022 Budget Realization Report (LRA). The interview technique used is

an unstructured interview where the informant or the interviewee is free to answer the researcher's questions as the interviewer. In this study, the researcher will conduct semi-structured interviews that are open-ended and also closed-ended interviews with respondents who are employees who work in the field of financial management at both levels. districts/cities and provinces as budget managers. The data analysis method uses the interactive model data analysis method formulated by Miles and Huberman (1984) including data reduction, data presentation, and conclusion drawn/verification.

4. RESEARCH RESULTS

The following is data on the achievement of the realization of the Regional Original Revenue (PAD) and Regional Expenditure budgets from 22 Regencies/Cities in East Nusa Tenggara during 2020 to 2022.

Table 1: Percentage Data on PAD Realization and Regional Expenditure in 2020 - 2022

It	Information	Percentage of Regional Original Revenue Absorption (%)			Percentage of Regional Expenditure Absorption (%)		
		2020	2021	2022	2020	2021	2022
1	Kupang City	96,83	80,69	87,33	94,77	89,61	84,39
2	Sikka Regency	82,53	59,06	83,63	92,78	72,08	84,28
3	Ngada Regency	48,92	37,32	53,98	68,35	60,18	77,07
4	Manggarai Regency	87,17	65,96	50,01	88,18	87,97	78,09
5	Lembata Regency	55,80	58,73	90,23	71,51	84,36	86,18
6	Kupang Regency	61,33	49,03	62,25	69,41	78,13	86,33
7	East Flores Regency	79,79	46,70	78,32	75,45	84,69	89,23
8	Ende Regency	72,77	53,99	73,04	71,61	65,12	77,87
9	Belu Regency	80,89	70,28	69,65	91,66	89,35	83,34
10	Alor Regency	98,66	76,58	91,75	96,88	94,00	94,82
11	Malacca Regency	92,69	70,01	97,27	88,53	78,97	85,34
12	Sabu Raijua Regency	67,83	38,58	44,29	79,56	80,27	58,83
13	East Manggarai Regency	82,42	53,53	52,12	91,91	92,87	83,19
14	Central Sumba Regency	93,77	71,74	109,21	92,34	94,15	93,81
15	Regency. Southwest Sumba	92,23	78,72	81,61	90,67	90,33	90,46
16	Nagekeo Regency	90,69	65,01	50,81	71,61	84,06	89,48
17	West Manggarai Regency	72,49	93,06	76,80	88,38	75,20	92,31
18	Keeping up with the	101,91	87,00	92,11	86,44	83,99	85,12
19	North Central Timor Regency	68,68	86,80	59,91	81,78	82,06	75,52
20	South Central Timor Regency	66,23	43,92	31,50	86,26	82,23	78,81
21	East Sumba Regency	96,37	61,18	64,39	77,82	70,81	82,85
22	West Sumba Regency	101,81	85,38	125,16	93,99	74,02	94,55

Based on the data above, the 5 districts with the lowest revenue realization are: Ngada Regency (2020-2022), South Central Timor Regency (2021-2022), Sabu Raijua Regency (2021-2022), Kupang Regency (2021) and East Flores Regency (2021). Meanwhile, the 5 districts with the lowest level of expenditure realization are: Ngada Regency (2021), Ende Regency (2020-2021), Kupang Regency (2020), Lembata Regency (2020), and Sabu Raijua Regency (2022). Overall, it can be seen that the presentation of the lowest revenue budget absorption occurred in 2021, where this was greatly influenced by the Covid-19 pandemic, so that many programs/activities could not be implemented optimally to increase Regional Original Revenue (PAD). Similarly, with the absorption of the budget during 2020 to 2022, many programs/activities have been diverted to overcome the impact of Covid-19.

From the collection of data through questionnaires, the number of respondents involved in this study amounted to 83 respondents. Of the 83 respondents, 25 were men and 58 were women. The age of respondents is very diverse, with an average of 25 to 55 years old. The results shown from filling out the questionnaire showed that staff with a high level of *Abusive Supervision* were expected to be less involved in *the Budgetary Slack* than staff with a lower level of Abusive Supervision. In addition, staff with low levels of religiosity are more likely to experience Budgetary Slack compared to those with high levels of religiosity. The results of the two-way variance analysis show that spirituality significantly affects financial performance. Based on the results of statistical tests ($p\text{-value} = 0.351 > 0.05$), it shows that subordinates who are subject to more abusive supervision tend not to increase fiscal space. In addition, culture also greatly determines staff behavior at work, because culture shapes a person's perspective in interpreting an event.

Thus, culture can determine how subordinates perceive their boss's behavior. Asian Confucian culture is very strongly found in the work environment, both in government and private agencies in Indonesia, this culture views differences in hierarchical status so that high-status individuals have greater social control than low-status individuals (Zhang, 1999). This causes Asian Confucian cultures to normalize the abusive behavior of superiors towards subordinates (Hofstede et al., 2010). Subordinates also view this behavior as a privilege possessed by high-status individuals (Li & Cropanzano, 2009). Based on the heuristic theory of justice on cross-cultural differences, it is stated that subordinates with Asian cultures view and react to arbitrary supervision more positively (Vogel et al., 2015). Strict surveillance can have a positive impact on the Asian cultural context (Zhang & Liu, 2018). In addition, culture regulates norms regarding the treatment of superiors to subordinates. Asian culture emphasizes differences in social status, respects seniors and individuals with higher power, and normalizes hostility between superiors and subordinates. The perception of interpersonal justice is a subordinate's assessment of superiors related to impartial treatment in the work group. Strict supervision is considered more interpersonal fair for Asian cultures because it emphasizes differences in social status and differences between superiors and subordinates.

The results of the religiosity level test ($p\text{-value} = 0.000 > 0.05$) showed that subordinates with low religiosity levels were more likely to create budget gaps than subordinates with high religiosity levels. Some researchers speculate that people's religious beliefs may make them less likely to take shortcuts in financial planning. People who have strong faith are considered to have the moral fortitude to refrain from dishonest behavior such as fiscal weakness. People who practice religion regularly tend not to engage in antisocial behavior (Ismail & Rasheed, 2019).

This is because when an individual has a high level of religiosity, he will have a close relationship with God, and his behavior is in accordance with religious law. Religiosity is believed to influence an individual's judgment of the good or bad of an action (Schouten, Graafland, & Kaptein, 2014). Religious individuals will be honest and responsible for their group. Previous research has shown that the more religious managers are, the less likely they are to increase their budget. If a person is religious, then it is less likely to commit financial statement fraud because his desire to commit fraud will be reduced (McGuire et al., 2011).

5. CONCLUSION

This study examines the factors that affect the tendency of parties involved in the preparation and implementation of the budget to create a *budgetary slack* in public organizations. This study refers to previous research (Agustina et al., 2022) and analyzes the role of budget supervision and the level of religiosity of leaders and staff involved in the preparation and implementation of budgets in local governments affecting the occurrence of *budgetary slack*. Supporting the results of previous studies, the results of this study show that employees with an arbitrary level of supervision (*Abusive Supervision*) are less likely to create a Budget Gap compared to a lower level of supervision. It also depends on one's culture. Where, traditional Asian societies have a different perspective on a person's social status. Those at the top of the social hierarchy have more power than those at the bottom. Therefore, subordinates will consider firm leadership as a bad thing. Although the results of the respondents' answers through the questionnaire showed that subordinates who had a low level of religiosity were more likely to create a budget gap than subordinates who had a high level of religiosity, the results of the interviews concluded that religiosity as a personal value that can control individuals sometimes has little effect. High religiosity does not prevent individuals from committing despicable acts, including *budgetary slack*. However, people who are less religious have a greater tendency to commit fraud, while people who have strong religious beliefs will uphold religion and act ethically. People who have a high degree of religiosity tend to behave honestly. It is hoped that further research needs to be carried out to clarify the problem of budget gap in the scope of government, by analyzing other factors beyond those that have been tested in this study.

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