



The Influence of Budget Participation, Information Asymmetry, and Budget Emphasis on Budgetary Slack in Aceh Government

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ABSTRACT: This study aims to examine the effect of budgetary participation, information asymmetry, and budget emphasis on budgetary slack in the SKPA Aceh Government. The population of this research is all State Civil Servants (ASN) in SKPA Aceh Government. The research sample used was 129 people selected by purposive sampling method, consisting of Heads of SKPA, Secretaries, and Heads of Planning and Reporting Subdivision in 43 SKPA. This research is a quantitative research, the data used is in the form of primary data obtained from distributing questionnaires to research respondents. The data analysis technique uses multiple linear regression analysis with the help of the IBM SPSS 26 program. The regression results for the partial test show that budget participation, information asymmetry, and budget emphasis have a positive and significant effect on budgetary slack in the Aceh Government SKPA.

KEYWORDS: Budget Participation, Budget Emphasis, Budgetary Slack, Information Asymmetry.

PRELIMINARY

Since the implementation of regional autonomy in accordance with the mandate of Law Number 32 of 2004 which has been amended by Law Number 23 of 2014 concerning Regional Government, there have been changes in the procedures for preparing the Regional Revenue and Expenditure Budget (APBD). Aditia & Nasution (2020) said that this change calls for the participation of many parties in preparing the APBD, from regional heads to representatives from each Regional Work Unit (SKPD) below them. Another fundamental difference regarding this budget reform is the budget preparation system with a bottom-up approach (Aditia & Nasution, 2020). This can be interpreted that budgeting is based on the active participation of government units from lower to upper levels in setting budget targets to be achieved (Sukayana & Putri, 2019).

When the budget preparation process involves many parties with various interests in the budget, various forms of deviation will occur from the parties involved in it, as a form of opportunistic behavior (Abdullah, 2012; Arista & Syofyan, 2019). Preparing a budget as a tool for assessing subordinate performance has implications for the occurrence of budgetary slack (Santhi et al., 2019). Budgetary slack tends to set the budget for income too low and for expenditure too high. This will certainly have a negative impact on government agencies through misallocation of resources and bias in assessing the performance of officials towards the units they are responsible for. As a result, the function of the budget as a tool for evaluating accountability and performance is no longer appropriate (Putu et al., 2020).

Budgetary slack in regional spending is the difference between the amount of budgeted spending and actual needs. This means that when proposing a spending budget, SKPD heads tend to propose a budget above actual needs (Abdullah & Nazry, 2015). On the other hand, budgetary slack in regional income is the difference between the potential income that can actually be achieved and the income proposed in the budget. Budgetary slack will certainly cause differences between proposals in the budget and actual potential or needs, this causes the information contained in the budget to be at risk of containing errors which have an impact on errors in decision making based on the budget (Abdullah & Nazry, 2015). Therefore, budgetary slack must be overcome so that the concept of budget accountability can be achieved, otherwise, budgetary slack in the future will have a negative impact on the role and function of the government budget which is very strategic and important for the country's economy as a whole (Putu et al., 2020).

Budgetary slack in budgeting is the difference between the required value and the budgeted one. Slack in the budget is a form of deviation from needs, therefore during budget implementation it is likely that budget variances will occur (Abdullah & Nazry, 2015). In preparing the expenditure budget, the SKPD uses the over-estimated principle for expenditure which will later give rise to expenditure budget variants. The regional government budget is a combination of the proposed budgets of each SKPD,



so that the amount of the remaining budget at the end of the year (SILPA) is determined by the accumulated slack and budget variances of each SKPD (Abdullah & Nazry, 2015). The phenomenon that has occurred in the last few years, namely the Aceh Government's SILPA, is very large. Data from the 2018 APBD implementation evaluation report released by the government, placed the Aceh Government in third position as the province with the highest SILPA (Bakri, 2019). Based on data from Litbang Dialeksis.com, the Aceh Government's SILPA tends to increase every year. The high SILPA of the Aceh Government in recent years has been in the public spotlight, even for the 2020 SILPA, the public calls this SILPA the highest SILPA in history on Bumi Veranda of Mecca (Asyraf, 2021).

Table 1. Aceh Government SILPA for Fiscal Year 2018-2021

Year	Remaining Excess Budget Financing for the Agreeable Year (SILPA)
2018	2.954.457.964.942,71
2019	2.846.141.906.063,38
2020	3.969.617.354.782,29
2021	3.933.680.612.390,39

Source: Aceh Government LK 2018-2021

The APBA preparation process in the Aceh Government involves SKPA which proposes the expenditure budget. When the SILPA mostly comes from unrealized expenditure budgets, it can be concluded that the expenditure budget is not of good quality or the SKPA proposes a budget that is too large (mark-up). This phenomenon shows that budgeting in the Aceh Government has not been effective, resulting in budgetary slack .

There are several factors that are considered to trigger budgetary slack. The first factor is budget participation (Fadhli & Indriani, 2019; Arista & Syofyan, 2019; Junjunan & Yulianto, 2019; Sari et al., 2019; Parlindungan & Oemar, 2020). The higher the level of participation in budget preparation will increase the occurrence of budgetary slack, the more parties involved in budget preparation, the higher the chance of budgetary slack occurring. However, Kusniawati & Lahaya (2018) in their research found that there is a negative influence of budget participation on budgetary slack, meaning that the higher the level of budget participation, the lower the budgetary slack will be different results were shown by research conducted by Sarwendhi (2021) in which there was no influence of budget participation on budgetary slack, so that the level of subordinate participation when preparing the budget would not affect the occurrence of budgetary slack.

The second factor that is considered to trigger the emergence of budgetary slack is information asymmetry (Tyas et al., 2021; Sarwendhi, 2021; Rosmilasari & Hartiyah, 2021). Based on agency theory, conflicts of interest often occur between superiors (principals) and trusted subordinates (agents) because both parties are competing to do something in their respective interests. Subordinates who are entrusted with carrying out a job understand better and have more accurate information about the job compared to superiors, so that subordinates often act opportunistically by conveying information that benefits themselves, so that the information received by the principal becomes biased and does not reflect the actual situation. This can also happen in the budgeting process, where subordinates who are given the opportunity to be involved in budget preparation usually know more about the extent of their ability to achieve budget targets and how much spending they actually need, so this situation is often exploited by subordinates to carry out budgetary slack.

Furthermore, the third factor which is considered to cause budgetary slack is budget emphasis (Junjunan & Yulianto, 2019; Sari et al., 2019; Fadhli & Indriani, 2019; Ambarini & Mispianiti, 2019). Budget emphasis is pressure from superiors on subordinates by making the budget a tool for measuring the performance of their subordinates (Ambarini & Mispianiti, 2019). This can happen when a previously prepared budget is used as an instrument to determine the performance of subordinates, in this case the SKPA head, so that to improve their performance, they will create a budget that is easy to achieve. This is in line with research conducted by Junjunan & Yulianto (2019), Sari et al. (2019), Fadhli & Indriani (2019) and Ambarini & Mispianiti (2019) who found that budgetary slack is influenced by budget emphasis. However, this research is different from the results of research by Ritzviani (2018) and Pramudiati et al. (2022) whose results state that budgetary slack is not influenced by budget emphasis .



Based on the phenomena and theories expressed above, as well as the existence of research gaps in previous studies, researchers are interested in conducting research on budgetary slack. This research examines slack for spending, where when preparing the shopping budget, the agent (head of SKPA) allocates a higher spending budget than what should be needed. This research limits research to factors that influence budgetary slack namely: budget participation, information asymmetry, and budget emphasis.

THEORETICAL BASE

Agency Theory

Agency theory is used in this research because of the existence of agency relationships in regional government (Halim & Abdullah, 2006). The DPRD or legislature as the people's representative is the principal, while the regional government or executive is the agent. The regional government is involved in the process of preparing and proposing the budget up to the budget reporting stage, while the DPRD is involved in the process of ratifying and monitoring the budget. The existence of information asymmetry between the executive and the legislature will give rise to a tendency for the executive to allocate a larger expenditure budget than is actually needed (Halim & Abdullah, 2006). On the other hand, the regional head is the principal for the head of the OPD or SKPD. The SKPD itself implements the authority delegated by the regional head, meaning that the SKPD is an agent (Abdullah & Nazry, 2015).

Budgetary Slack

According to Prayudi et al. (2021) budgetary slack is a problem of ethical and moral behavior in the form of inefficiency and ineffective use of resources, which results in losses in the organization's budget structure. Furthermore, Junjuran & Yulianto (2019) define budgetary slack as intentionally reducing income and exaggerating the costs proposed in the budget so that it is easier to achieve the budget target. Budgetary slack in local governments generally occurs during budget planning and preparation, which is due to the tendency of the parties involved in the budget process to reduce income and increase the proposed expenditure budget (Saptaria, 2017).

Negara & Wirajaya (2018) use several indicators to measure budgetary slack, namely: (1) The existence of budget limitations; (2) Strict budget targets; (3) Achievement of budget targets; (4) Level of budget efficiency, and (5) Standards in the budget. Meanwhile, according to Latif et al. (2020) to measure budgetary slack the following indicators can be used: (1) budget achievement; (2) standards used in the budget; (3) budget constraints; (4) demands on the budget; (5) budget targets are difficult to achieve.

Budget participation

Budget participation is the process of preparing a budget with a bottom-up approach that involves parties, both superiors and subordinates, who influence budget determination and the achievement of the budget itself, or in other words, budget participation opens up opportunities for subordinates to participate in budgeting. the agency where he works is compiled (Tyas et al., 2021). Arista & Syofyan (2019) stated that, the many parties involved when the budget is prepared can influence the determination of budget targets, because the budget is proposed based on the interests of certain parties.

According to Ardinasari & Aisyah (2017) there are several indicators to measure budget participation, which include: (1) participation during budget preparation; (2) ability to provide opinions in the budget preparation process; (3) intensity of giving opinions to superiors; (4) superiors often ask for opinions when budgets are prepared; (5) influence the final budget; and (6) have a contribution to the budget proposal. According to Aisyah & Susilowati (2021) indicators for measuring budget participation are: (1) involvement in budget preparation; (2) ability to provide opinions; (3) the frequency with which superiors ask for opinions; and (4) have an influence on the final budget determination.

H1: Budget participation has a positive effect on budgetary slack.

Information Asymmetry

The definition of information asymmetry according to Pramudiati et al. (2022) is a condition of misalignment of information between superiors and subordinates in an organization, where the information held by employees is better/complete than superiors, in the context of regional government the information held by the bureaucracy is better than that of politicians (regional heads and DPRD), making it easier for subordinates to slack off in their proposed budget, either by reducing or increasing



the budget according to their own interests. Another definition of information asymmetry is a situation where subordinates have more information about the agency where they work than their superiors (Latif et al., 2020).

Pramesti & Sujana (2020) define information asymmetry as the gap between the amount of information superiors have compared to subordinates due to differences in sources and access to that information. Frihatni & Abbas (2020) state that information asymmetry is a situation where the information obtained by one party is different from that of another party in economic activities. Indicators for measuring information asymmetry refer to indicators previously used by Tahang et al. (2018), namely: (1) the amount of information possessed by superiors compared to subordinates; (2) quality and suitability of information, and (3) understanding of information.

H2: Information asymmetry has a positive effect on budgetary slack.

Budget Emphasis

According to Fadhli & Indriani (2019), budget emphasis is a form of reward given by superiors to subordinates for their performance achievements based on achieving budget targets. Budget emphasis occurs when the leader considers giving rewards to subordinates based on whether or not the budget target is achieved. Junjunan & Yulianto (2019) define budget emphasis as a form of pressure from superiors to subordinates to realize the budget that has been prepared as well as possible, so that compensation will be given to subordinates who can achieve the budget target and sanctions will be given if the achievement is less than the target.

Budget emphasis is pressure from superiors on subordinates to carry out the budget that has been set well, so that the budget that has been set is achieved optimally. If the target can be achieved, the subordinate will receive a reward or appreciation, however, if the budget target is not achieved, the subordinate will be given sanctions because they are deemed to have performed poorly. Indicators for measuring budget emphasis developed by Junjunan & Yulianto (2019), namely: (1) budget as a control tool; (2) budget as a performance benchmark; (3) the budget demands performance to achieve budget targets; (4) the budget can improve performance, and (5) giving rewards and bonuses when the budget target is achieved.

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

RESEARCH METHODS

This research is quantitative research. The object of this research is the SKPA within the Aceh Government. The data used in the research is primary data obtained from answers to questionnaires distributed to research respondents. The population in this research is all State Civil Apparatus (ASN) who work in the Aceh Government SKPA. The sample was selected purposively, based on the criteria of involvement in the preparation of the SKPA budget where they work, in this case consisting of the head of the department as budget user, the secretary, and the head of the program and reporting sub-division. There were 43 SKPAs who filled out the questionnaire so the number of respondents was 129 people. Hypothesis testing uses multiple linear regression with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y	: Budgetary slack
α	: Constant
$\beta_1, \beta_2, \beta_3$: Regression Coefficients
X1	: Budget participation
X2	: Information asymmetry
X3	: Budget emphasis
e	: error term

The dependent variable in this research is budgetary slack which is the difference between the proposed budget amount and the actual budget calculation by increasing the proposed budget for costs and lowering the proposed budget for income from what it should be so that it is easily achieved (Anthony & Govindarajan, 2009). Measured with indicators that refer to indicators previously used by Latif et al. (2020), namely: standards used in the budget; budget constraints; demands on the budget, and budget targets are difficult to achieve.



The independent variable in this research is budget participation which is defined as the involvement of many parties in the budget preparation process, so that it can influence the setting of budget targets (Arista & Syofyan, 2019). Measured using indicators previously used by Aisyah & Susilowati (2021) namely: involvement in budget preparation; ability to provide opinions; frequency of superiors asking for opinions; and has an influence on the final budget determination. The second independent variable is information asymmetry which is a condition of information misalignment between superiors and subordinates in an organization, which is measured by indicators: the amount of information possessed by superiors compared to subordinates; quality and suitability of information, and understanding of information (Tahang et al., 2018). The third independent variable is budget emphasis, which is the insistence or pressure from superiors on subordinates in implementing the budget that has been prepared in order to achieve targets. Measured by indicators previously used by Junjuran & Yulianto (2019), namely: budget as a control tool; budget as a performance benchmark; and providing rewards and compensation to subordinates for budget achievements.

RESEARCH RESULTS

Descriptive statistics

Based on the data obtained, researchers can find out the minimum value, maximum value, mean and standard deviation of each variable. Table 2 below presents the descriptive statistical values of each research variable.

Table 2. Descriptive Statistics Results

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Budgetary Slack	129	2,75	5,00	3,7306	0,49496
Budget Participation	129	2,67	4,67	4,0447	0,36571
Information Asymmetry	129	1,83	4,83	3,5800	0,59294
Budget Emphasis	129	2,88	4,88	3,9264	0,41973
Valid N (listwise)	129				

Source: Eviews output, 2023

Based on Table 2 above, it can be seen that the total amount of data processed or N for each variable is 129 data. From the descriptive statistics results, it can be seen that the highest average value is the average value of the budget participation variable with a value of 4.0447, while the lowest average value is the average value of the information asymmetry variable with a value of 3.5800. The highest standard deviation value is in the information asymmetry variable with a value of 0.59294 and the lowest standard deviation value is in the budget participation variable with a value of 0.36571.

Results Validity test

To test the validity of a statement, the Pearson Product-Moment Coefficient of Correlation is used, with a significance value of 5%. The criteria for a question are said to be valid, namely if the calculated r value is greater than the r table, but conversely a statement is said to be invalid if the calculated r is smaller than the r table.

Table 3. Validity Test Results

No	Items	Variable	Coefficient Correlation (R Count)	Mark Critical 5% (R Table)	Conclusion
1	BS.1	Budgetary Slack (Y)	0,450	0,1729	Valid
2	BS.2		0,509		
3	BS.3		0,440		
4	BS.4		0,667		
5	BS.5		0,754		
6	BS.6		0,794		



7	BS.7		0,683		
8	BS.8		0,452		
9	PA.1	Budget Participation	0,517	0,1729	Valid
10	PA.2		0,693		
11	PA.3		0,615		
12	PA.4		0,555		
13	PA.5		0,594		
14	PA.6		0,633		
15	PA.7		0,251		
16	PA.8		0,610		
17	PA.9		0,498		
18	AI.1	Information Asymmetry	0,805	0,1729	Valid
19	AI.2		0,838		
20	AI.3		0,468		
21	AI.4		0,476		
22	AI.5		0,617		
23	AI.6		0,746		
24	BE.1	Budget Emphasis	0,473	0,1729	Valid
25	BE.2		0,642		
26	BE.3		0,761		
27	BE.4		0,596		
28	BE.5		0,556		
29	BE.6		0,602		
30	BE.7		0,588		
31	BE.8		0,667		

Source: Eviews output, 2023

Based on the data test results in Table 3 above, it is known that the calculated r value is > from r table, which is based on the table of critical correlation values for r product moment ($df = n-2 = 129-2 = 127$) for a significance level of 5%, the r table value is 0.1729. Thus, it can be concluded that the data obtained is valid.

Reliability Test Results

Table 4. Reliability Test Results

Variable	Number of Items Statement	Cronbah Alpha	Mark Critical Cronbach' Alpha	Conclusion
Budgetary Slack	8	0.756	0.60	Reliable
Budget Participation	9	0.720	0.60	Reliable
Information Asymmetry	6	0.759	0.60	Reliable
Budget Emphasis	8	0.759	0.60	Reliable

Source: Eviews output, 2023



Results Test Normality

The normality test is needed to test whether the research data is normally distributed or not. The method used to carry out normality tests in this research is normal probability plot graphs and Kolmogorov-Smirnov statistical test. The test results using normal probability plot analysis are shown in Figure 1 below:

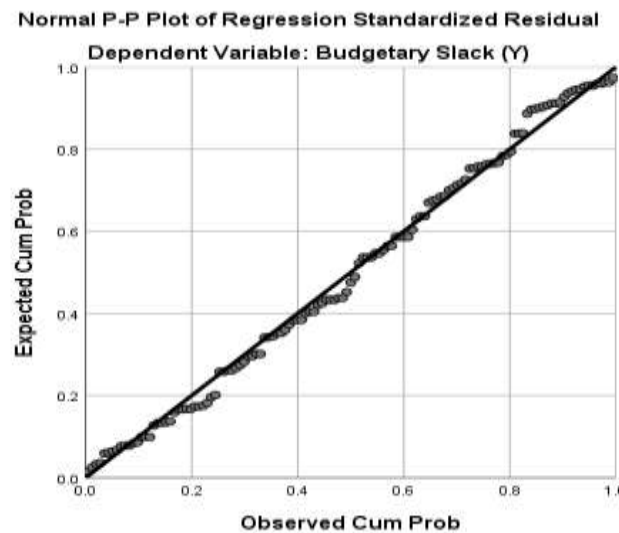


Figure 1. P-Plot Normality Test Results
 Source: Primary data processed (2023)

Based on the normal probability plot in Figure 1 showing that the points are spread around the diagonal line, it can be said that the data used in the regression model meets the normality assumption.

Multicollinearity Test Results

Multicollinearity test aim For know is in The regression model found a correlation between the independent variables. The following are the results of the multicollinearity test:

Table 6. Multicollinearity Test Results

Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
Budgetary Slack	0,965	1,036	No Multicollinearity
Budget Participation	0,806	1,241	No Multicollinearity
Information Asymmetry	0,750	1,333	No Multicollinearity
Budget Emphasis	0,906	1,104	No Multicollinearity

Source: Eviews output, 2023

Based on Table 6, it is known that the tolerance value for all variables is > 0.10 and the VIF value is < 10. Based on the results from this test, it can be concluded that the regression model used in study This No happen multicollinearity between variable independent And moderation. This result means that each research variable is not correlated with each other, and the predictive power of this research can be said to be stable and reliable.

Heteroscedasticity Test Results

The heteroscedasticity test is needed to test whether there is an inequality of variance from the residuals of one observation to another in the regression model. Figure 2 shows the results of the heteroscedasticity test using a scatterplot graph.

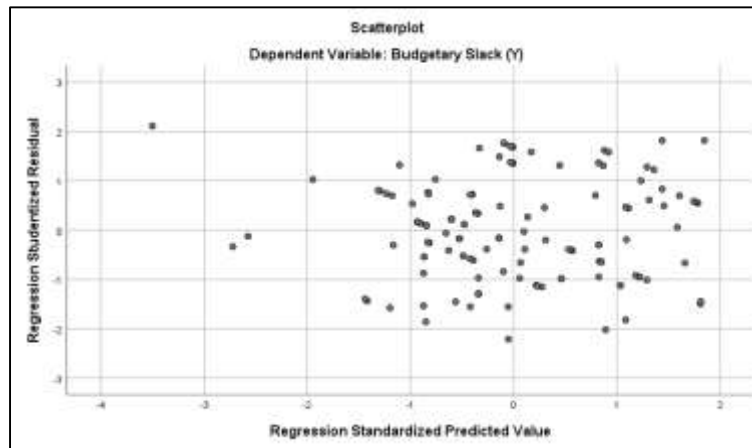


Figure 2. Scatterplot graph for heteroscedasticity testing

Source: Primary data processed (2023)

Based on the scatterplot graph in Figure 2, it can be seen that the points are spread above and below zero (0), and do not gather in one area, and do not form a particular pattern, so it can be concluded that heteroscedasticity does not occur in the regression model used. Apart from that, the heteroscedasticity test can also be carried out through the Glejser test by looking at the significance value. If the significance value for the independent variable is above 0.05, then there is no heteroscedasticity problem. The results of heteroscedasticity testing with the Glejser test are shown in Table 7 below:

Table 7. Heteroscedasticity Test Results with the Glejser Test

Model	Sig.	Information
Budget Participation	0.602	Heteroscedasticity does not occur
Information Asymmetry	0.636	Heteroscedasticity does not occur
Budget Emphasis	0.833	Heteroscedasticity does not occur

Source: Eviews output, 2023

Based on the data processing results in Table 7 above, each model has a Sig number > 0.05, so it is concluded that it does not occur heteroscedasticity of the regression model in this study.

Hypothesis testing results

Results of multiple linear regression analysis

Multiple linear analysis is used to see whether the research hypothesis is accepted or rejected. The results of the multiple linear regression analysis test can be seen in Table 8 below:

Table 8. Multiple Linear Regression Test Results

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.245	0.462	-	0.530	0.597
Budget Participation	0.194	0.095	0.143	2,034	0.044
Information Asymmetry	0.277	0.064	0.332	4,326	0,000
Budget Emphasis	0.436	0.092	0.369	4,762	0,000
F = 28.119; Sig. = 0.000					

Source: Eviews output, 2023



Based on the test data results as shown in Table 8 above, the following multiple linear regression equation is obtained:

$$Y = 0.245 + 0.194PA + 0.277AI + 0.436BE + e$$

Coefficient of determination test results

The results of the coefficient of determination test are presented in Table 9 below.

Table 9. Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square
1	0.635	0.403	0.389

Source: Eviews output, 2023

Based on the test data results in Table 9 above, it can be seen that the adjusted R square value is 0.389, this shows that the influence of budget participation, information asymmetry, and budget emphasis on budgetary slack is 0.389 or 38.9% and the remaining is 61.1% influenced by other variables outside the research.

DISCUSSION

The Effect of Budget Participation on Budgetary Slack

The results of the regression test for the budget participation variable show a significance value 0.044, less than the alpha value of 0.05 (0.044 < 0.05) and a beta value of 0.194, so Ha₂ is accepted. This shows that the budget participation variable has a positive effect on budgetary slack in the Aceh Government SKPA. The involvement of representatives from each SKPA in the Aceh Government when preparing planning and budgeting documents or RKA SKPA has an influence on the determined budget. Thus, this identifies that high participation in budget preparation will increase the occurrence of budgetary slack. This result is in accordance with agency theory, namely that there is a conflict of interest when many individuals are involved in preparing the budget, so this will increase the potential for budgetary slack to occur.

Budget participation is a condition where individuals are directly involved in preparing budget targets which will later be evaluated and used as a tool to measure the performance of an agency, because this is often the case that individuals involved in budget preparation will look for convenience in the budget by proposing a budget with a value higher than actual needs and proposing a revenue budget below the target that should be achieved. The results of this research are in line with previous research by Fadhli & Indriani (2019), Parlindungan & Oemar (2020), Tyas et al. (2021), and Pramudiati et al. (2022) that budget participation has a positive effect on budgetary slack, employee participation in the public sector can trigger budgetary slack due to abuse of authority with the aim of making it easier to achieve budget targets.

The Effect of Information Asymmetry on Budgetary Slack

Based on the results of the regression test for the information asymmetry variable, it shows that the significance value t = 0.000 < alpha = 0.05 and the beta value is 0.277, then Ha₃ is accepted. This shows that the information asymmetry variable has a positive effect on budgetary slack in the Aceh Government SKPA. This condition proves that subordinates know more information related to their work technically than superiors and subordinates who are directly involved in preparing the budget understand more about the expenditure needs that will be proposed in the budget than superiors, so that superiors make decisions regarding the budget based on the information submitted by the subordinates involved. active in budget preparation.

This condition is in line with agency theory where in agency theory the existence of information asymmetry will open up opportunities for subordinates to propose budgets in accordance with the interests of certain individuals or groups because the actual information in the field is better known to them. Based on this condition, it can be concluded that the higher the occurrence of information asymmetry, the greater the occurrence of budgetary slack . The results of this study support previous research conducted by Hikmawati et al. (2018), Latif et al. (2020), Tyas et al. (2021), Yulaikah et al. (2021), and Dewi & Yuhertiana (2022) who state that information asymmetry has a positive effect on budgetary slack. The existence of information asymmetry can encourage subordinates to hide information that is not known to superiors due to self-interest, so that information asymmetry motivates budget implementers to take action to reduce revenue targets and increase government spending, thereby creating budgetary slack .



The Effect of Budget Emphasis on Budgetary Slack

Based on the results of the regression test for the budget emphasis variable, it shows that the significance value is $t = 0.000 < \alpha = 0.05$ and the beta value is 0.436, then H_{a4} is accepted. This shows that the budget emphasis variable has a positive effect on budgetary slack in the Aceh Government SKPA. The higher the budget emphasis, the greater the opportunity for budgetary slack to occur. In the view of agency theory, budgetary slack arises because of a conflict of interest between the agent and the principal, each party acting to achieve the desired profit. When subordinates or agents prepare a budget which will later become a tool for superiors in assessing subordinate performance, the subordinate will slack in the budget.

In the Aceh Government, the financial performance of an agency is often assessed based on budget realization, where the performance assessment of an agency is seen from whether or not it has achieved the budget targets that have been set (Fadhli & Indriani, 2019). In conditions like this, subordinates or each SKPA will be motivated by the rewards given when the budget target is achieved and conversely, subordinates will be subject to sanctions if the budget target is not achieved. The existence of such a budget emphasis causes subordinates to create slack to make it easier to achieve budget targets (Junjuna & Yulianto, 2019). Conditions like this will trigger budgetary slack. The results of this research are in line with research conducted by Kusniawati & Lahaya (2018), Fadhli & Indriani (2019), Junjuna & Yulianto (2019), Latif et al. (2020), and Rosmilasari & Hartiyah (2021) who state that budget emphasis influences budgetary slack. This shows that when there is high budget emphasis in an agency, the possibility of budgetary slack will also be high.

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