

The effect of information asymmetry, budget emphasis, individual capacity and *self esteem* on budget performance with *budgetary slack* as a mediation variable and budget participation as a moderating variable in regional apparatus organizations in Berau district

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Abstract: This study aims to analyze the Influence of Information Asymmetry, Budget Emphasis, Individual Capacity and *Self Esteem* on Budget Performance with *Budgetary Slack* as a Mediating Variable and Budget Participation as a Moderating Variable in Regional Government Organizations in Berau Regency. The research design uses an explanatory research approach, with the sample being the sample in this study, namely the regional apparatus organization involved in the process of preparing, implementing and accounting for the budget. The total population and sample are 141 people consisting of 47 regional apparatus organizations in Berau Regency. The data collection method is a survey using a questionnaire, and the analysis technique used is *Structural Equation Modeling* (SEM).

Keywords: *Budgetary slack, Individual capacity budget emphasis, Information asymmetry, Self-esteem, Budget performance.*

1. Introduction

Budget is one of the important issues in the process of financial management of institutions such as government. The budget can show the government's ability to carry out its authority in government. The budget in government functions as a contract or document of agreement on the use of public funds for certain interests that have been made by the government (Mardiasmo, 2002).

Regional autonomy implemented in accordance with the mandate of Law Number 32 of 2004 and amended by Law Number 23 of 2014 concerning regional government, has caused significant changes in the procedure for preparing the Regional Revenue and Expenditure Budget (APBD) or budgeting reform. The budgeting reform is intended to increase the involvement of various parties in the process of preparing the regional budget, starting from the regional head to the Regional Apparatus Organization (OPD) under it with a *bottom-up budgeting system*. This budgeting reform is also a change from the traditional budget system to a performance-based budget system. The performance-based budget system is intended to overcome the shortcomings of the traditional budget system and performance is used as a benchmark (Suartana, 2010). Performance assessment based on budget targets achieved or not will encourage the creation of budgetary slack for future career levels.

Indications of budgetary slack can only be assessed after the budget is realized. Slack occurs when the realization of revenue tends to exceed the set target and the realization of spending tends to be below the set target from the budget.

2. Literature Review

2.1. Regional Finance

Explanation of Article 156 paragraph 1 of Law Number 32 of 2004 concerning Regional Government, is as follows: "Regional finances are all regional rights and obligations that can be valued in money and everything in the form of money and goods that can be owned by the region in connection with the implementation of these rights and obligations" (Pusdiklatwas BPKP, 2007).

Regional financial management is the entire activity that includes planning, implementation, administration, reporting, accountability and supervision of regional finances (Abdul Halim and Theresia Damayanti, 2007:137). Then according to Muindro Renyowijoyo (2013:199) that the definition of regional financial management is regional financial management is a subsystem of the State financial management system and is a basic element in

According to Halim in Wahyuni (2008:4), the principles of regional financial management include transparency, accountability, value *for* money, namely the application of 3 (three) principles in the budgeting process, namely economy, efficiency and effectiveness. According to Baldrice Siregar (2015:12) regional finances are managed with certain principles. Regional finances are managed in an orderly manner, in accordance with laws and regulations, effectively, efficiently, economically, transparently, and responsibly by paying attention to the principles of justice, propriety, and benefits for the community. According to Chabib Soleh and Heru Rohcmansjah (2010:10), the principles of financial management needed to control regional financial policies include accountability, honesty, transparency, control, *value for money which are* managed by paying attention to the concepts of inefficiency and ineffectiveness.

2.2. Planned Behavior Theory

The theory developed by Ajzen which is a refinement of *the reason action theory*. *Reason action theory* states that there are two factors that determine intention, namely personal attitude and subjective norm (Fishbein and Ajzen, 1975). However, Ajzen argues that the reason action theory cannot explain behavior that is not fully under a person's control. Therefore, in the *planned behavior theory*, Ajzen added one factor that determines intention, namely *perceived behavioral control*. These three factors, namely attitude, subjective norm and *perceived behavioral control* can predict an individual's intention to carry out certain behavior (Ajzen, 1988).

The main focus of the theory of *planned behavior* is the individual's intention to perform a certain behavior. Intention is considered to be able to see the motivational factors that influence behavior. Intention is an indication of how hard people are willing to try and how much effort the individual will expend to carry out a behavior. Intention will remain a behavioral tendency until at the right time an effort is made to change the intention into a behavior. Based on the theory of *planned behavior*, intention is a function of three main determinants, the first is the personal factor of the individual, the second is how social influence is, and the third is related to the control that the individual has (Ajzen, 1991).

The Theory of Planned Behavior is a development of *the Theory of Reasoned Action* (TRA) which was previously put forward by Fishbein and Ajzen in 1975. According to Fishbein and Ajzen (1975) TPB explains that an individual's intention to behave is determined by three factors, namely, *attitude toward the behavior*, subjective norms, and perceived behavioral control.

2.3. Information Asymmetry

A condition in which there is an imbalance in the acquisition of information between management as information providers (*prepaper*) and shareholders and stakeholders in general as information users (*users*) or in other words, information asymmetry occurs when the information held by subordinates exceeds the information held by their superiors, including local and personal information (Dunk, 1993).

Waller (1988) stated that the budget will not function as a tool for planning company activities and allocating resources efficiently without lower managers providing information to upper managers. If lower managers do not provide information to be used in preparing the budget, the budget that is made will not produce optimal profits because the decisions taken by lower managers related to the activity

plan are not appropriate and also not . According to Dunk (1993) information asymmetry is measured by several indicators, namely, information owned by subordinates compared to superiors, input-output relationships in internal operations, potential performance, job techniques, being able to assess potential impacts, achievement of areas of activity .

2.4. Budget Pressure

An evaluative tool for subordinate managers *that* emphasizes accounting performance measures (Erni, 2014). Budget emphasis indicators developed by Armaeni (2012) and Rani (2015) in Irfan *et al.*, (2016) include: 1) Budget as a control function , 2) Budget as a measure of work performance, 3) Ability achieve budget targets , 4) Awards if achieve budget targets , 5) Budgets set to improve performance.

2.5. Individual Capacity

In essence, it is formed from the general education process, either through formal, non-formal and informal education. A person who has adequate individual capacity will assume that *budgetary slack* is something positive. Belkaoui (1989) argues that with *budgetary slack*, a person becomes more creative and freer to carry out operational activities and is able to anticipate possible uncertainties.

According to the theory put forward by Keith Davis, individual capacity is based on the ability and motivation of the individual concerned. Thus, it can be said that ability and motivation are factors that influence individual capacity. According to Permata (2006), to measure the level of individual capacity , the indicators that can be used are education , training , experience .

2.6. Self Esteem (Self-Esteem)

One aspect of personality that plays an important role and influences an individual's attitudes and behavior. *According* to Coopersmith (1990), self -*esteem* is *divided* into four aspects , including power , significance , virtue and *competence* .

Several factors can influence *self-esteem* according to Monks (2004) family and social environment . Relationships with fellow members of society with different cultures, races, and religions can also influence *self-esteem*.

2.7. Budget Participation

A process of cooperation in decision-making between two or more groups that influence decisions for future purposes. The meaning of participatory regional government is the involvement of OPD in the process of compiling the APBD.

Budget participation can provide benefits (Siegel and Marconi, 1989), among others, people involved in the budget preparation process are also involved in the implementation of the budget, increasing a sense of togetherness in the organization and can increase cooperation between members of the organization in the budget preparation process to determine budget targets and reduce budgeting pressure, and reduce inequality between parts of the organization in allocating available resources.

According to Dedi Ismatullah (2010:16) the general characteristics of a budget are financial units and non-financial units , covering a period of one year, containing a commitment or management capability which means that managers agree to accept responsibility for achieving the targets set in the budget, the budget proposal is reviewed and approved by a party with higher authority than the budget preparation, and once approved, the budget can only be changed under certain conditions.

2.8. Budgetary Slack

The difference between the budget amount proposed by subordinates and the estimated amount that should be from the organization (Anthony and Govindarajan, 2014).

2.9. Performance Based Budgeting

The replacement of the old budgeting system, namely the *Line Item Budgeting system*, which emphasizes input rather than output to be achieved and does not consider nationally determined priorities and policies. Performance-based budgeting is implemented due to the increasing demands of the community for transparency in public spending budgeting.

3. Research Methods

This research uses an *explanatory research type. research*. *Explanatory research* is a type of research that aims to explain cause and effect, correlation, or why things happen. The population in this study was the regional apparatus of Berau Regency who were involved in the process of preparing, implementing and accounting for the budget, namely 141 people from 47 Regional Apparatus Organizations. This study uses a saturated sample method, which is a sample selection technique when all members of the population are sampled. The sample in this study was involved in the process of preparing, implementing and accounting for the budget. The number of samples obtained was 141 people.

4. Research Result

4.1. Theory Findings

Based on the results of determining the hypothesis and the research results above, the structure of the model and research in this dissertation was found, based on:

- 1) Research (Lunardi *et al.*, 2020) on *Mediating cognitive effects of information sharing on the relationship between budgetary participation and managerial performance*. The results of this study indicate that budget participation has a positive effect on vertical information sharing, which shows a positive effect on managerial performance. Vertical information sharing results from the cognitive effects of budget participation. Higher levels of vertical information sharing are reflected in lower role ambiguity and better managerial performance. Even if individuals with budgetary responsibilities perceive information asymmetry in the work environment, its effect on performance is not significant.
- 2) Research (Suprapti *et al.*, 2022) on factors suspected of influencing the occurrence of budgetary slack. The results of the study showed that budget participation, organizational commitment and self-esteem had a significant negative effect on the occurrence of *Budgetary Slack*. This means that when a company is able to increase its employees' budget participation and is supported by high organizational commitment from its employees, it will significantly minimize the occurrence of financial reporting fraud such as *Budgetary Slack*.
- 3) Research (Sulastri and Maya Tri Wardani, 2020) on the influence of participatory budgeting, information asymmetry, and budget emphasis through the possibility of budgetary slack. The results of the study indicate that participatory budgeting, information asymmetry, and budget emphasis have a positive and significant effect on budgetary slack.
- 4) Research (Pradnya and Juliarsa, 2022) on the ability of budget emphasis to moderate the influence of budgetary participation and information asymmetry on budgetary slack. The results of this study indicate that budget emphasis strengthens the influence of budgetary participation on budgetary slack and budget emphasis strengthens the influence of information asymmetry on budgetary slack.
- 5) Research (Ariani and Budiasih, 2021) on the effect of budgetary participation, organizational commitment, and self-esteem on budgetary slack. The results of budgetary participation have a positive effect on budgetary slack and organizational commitment and *self-esteem* have a negative effect on budgetary slack.
- 6) Research (Gracia and Ningsih, 2020) on the relationship between budget use and budgetary slack with budget participation and budget emphasis as mediating variables. The results of this study found that the purpose of budget use has a negative relationship with budgetary slack.

Furthermore, we document that budget participation and budget emphasis can mediate the relationship between the purpose of budget use and budgetary slack.

- 7) Research (Yakub *et al.*, 2022) on the effect of budget participation on budgetary slack, analyzing the effect of organizational commitment on budgetary slack, analyzing the effect of budget participation on budgetary slack with information asymmetry as a moderator. Analyze the effect of organizational commitment on the relationship between information asymmetry and budgetary slack.
- 8) Research (Sumadi *et al.*, 2020) on the Effect of Participatory Budget and Budget Emphasis on *Budgetary Slack* with *Self Esteem* as a Moderating Variable. The results of the study showed that Participatory Budget had a positive and significant effect on *Budgetary Slack*. *Budget Emphasis* had a positive and significant effect on *Budgetary Slack*. *Self Esteem* was unable to influence the relationship between Participatory Budget and *Budgetary Slack*. *Self Esteem* was able to weaken the relationship between *Budgetary Emphasis* and *Budgetary Slack* variables.
- 9) Research (Putu Kepramareni *et al.*, 2019) on the effect of budget participation on budgetary slack, the effect of information asymmetry, leadership style and organizational commitment on the relationship between budget participation and budgetary slack. The results of the first budget participation study have a positive effect on budgetary slack, information asymmetry strengthens the effect of participatory budgeting on budgetary slack, leadership style weakens the effect of participatory budgeting on budgetary slack, organizational commitment weakens the effect of participatory budgeting on budgetary slack.
- 10) Research (Putu Kepramareni *et al.*, 2019) on the effect of budget participation on budgetary slack, the effect of information asymmetry, leadership style and organizational commitment on the relationship between budget participation and budgetary slack. The results of the first budget participation study have a positive effect on budgetary slack, information asymmetry strengthens the effect of participatory budgeting on budgetary slack, leadership style weakens the effect of participatory budgeting on budgetary slack, organizational commitment weakens the effect of participatory budgeting on budgetary slack.

4.2. Structural Model Analysis

Goodness of Fit can be seen in the WarpPLS analysis, summarized briefly in the following table.

Table 1.
SEM goodness of fit estimation results.

No.	Model fit/ Quality index	Mark	Criteria	Information
1.	Average path coefficient	APC = 0.158 P = 0.013	P < 0.05	Significant
2.	Average R-squared	ARS = 0.559 P < 0.001	P < 0.05	Significant
3.	Average adjusted R-squared	AARS = 0.536 P < 0.001	P < 0.05	Significant
4.	Average block VIF	AVIF = 1.777	acceptable if AVIF ≤ 5 ideal if AVIF ≤ 3.3	Ideal
5.	Average full collinearity VIF	AFVIF = 1.938	acceptable if AFVIF ≤ 5 ideal if AFVIF ≤ 3.3	Ideal
6.	GoF Tenenhaus	GoF = 0.636	small if GoF ≥ 0.1 medium if GoF ≥ 0.25 large if GoF ≥ 0.36	Big
7.	Sympson's paradox ratio	SPR = 0.929	acceptable if SPR ≥ 0.7; ideal if SPR = 1	Acceptable
8.	R-squared contribution ratio	RSCR = 0.929	acceptable if RSCR ≥	Acceptable

No.	Model fit/ Quality index	Mark	Criteria	Information
			0.9; ideal RSCR = 1	
9.	Statistical suppression ratio	SSR = 1	acceptable if SSR \geq 0.7	Acceptable
10.	Nonlinear bivariate causality direction ratio	NLBCDR = 0.821	acceptable if NLBCDR \geq 0.7	Acceptable

It can be shown that the model is good (*fit*). The conclusion is that the model fits the data, so that hypothesis testing can be carried out.

In *testing for direct effect*, hypothesis testing is carried out to test the significance of the direct influence between variables, using the probability value (*p-value*). The significance of the direct influence between variables uses the provision that if or the *p-value* \leq the real level of 5%, then it is decided that there is a significant influence, otherwise the *p-value* $>$ the real level of 5%, then it is decided that there is an insignificant influence.

The following are the results of *testing structural relationships* in order to test each research hypothesis based on SEM output:

Table 2.
Structural relationships testing results.

Hypothesis	Direct influence between variables			Path coefficient	P-value	Conclusion
	Predictor	→	Response			
H1	Information asymmetry (X1)	→	Budgetary slack (Y1)	0.295*	<0.001	Significant
H2	Budget pressure (X2)	→	Budgetary slack (Y1)	0.249*	<0.001	Significant
H3	Individual capacity (X3)	→	Budgetary slack (Y1)	0.334*	<0.001	Significant
H4	Self esteem (X4)	→	Budgetary slack (Y1)	0.163*	0.008	Significant
H5	Information asymmetry (X1)	→	Budget performance (Y2)	0.135*	0.023	Significant
H6	Budget pressure (X2)	→	Budget performance (Y2)	0.142*	0.018	Significant
H7	Individual capacity (X3)	→	Budget performance (Y2)	0.121*	0.037	Significant
H8	Self esteem (X4)	→	Budget performance (Y2)	0.161*	0.009	Significant
H9	Budgetary slack (Y1)	→	Budget performance (Y2)	0.407*	<0.001	Significant

Based on the table above, the results of the hypothesis testing are as follows:

- 1) Hypothesis 1, Information Asymmetry has a significant effect on *Budgetary Slack*. Information Asymmetry (X1) on *Budgetary Slack* (Y1), the structural coefficient is 0.30 and the *p-value* is <0.01. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between Information Asymmetry (X1) and *Budgetary Slack*. (Y1). This can be

- interpreted that the high or low Information Asymmetry (X1) in the Regional Government Organization in Berau Regency will result in higher or lower *Budgetary Slack* (Y1). Therefore, hypothesis 1 of this study is accepted.
- 2) Hypothesis 2, Information Asymmetry has a significant effect on Budget Performance. Information Asymmetry (X1) on Budget Performance (Y2), the structural coefficient is 0.13 and the *p-value* is 0.06. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between Information Asymmetry (X1) on Budget Performance. (Y2). This can be interpreted that the high or low level of Information Asymmetry (X1) in the Regional Apparatus Organization in Berau Regency will result in higher or lower Budget Performance. (Y2). Therefore, hypothesis 2 of this study is accepted.
 - 3) Hypothesis 3, Budgetary Emphasis has a significant impact on *Budgetary Slack*. Budgetary Stress (X2) on *Budgetary Slack* (Y1), the structural coefficient is 0.25 and the *p-value* is <0.01. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between Budget Emphasis (X2) on *Budgetary Slack*. (Y1). This can be interpreted that the high or low Budget Emphasis (X2) in the Regional Apparatus Organization in Berau Regency will result in higher or lower *Budgetary Slack* (Y1). Therefore, hypothesis 3 of this study is accepted.
 - 4) Hypothesis 4, Budget Emphasis has a significant effect on Budget Performance. Budget Emphasis (X2) on Budget Performance (Y2), the structural coefficient is obtained at 0.15 and the *p-value* is 0.03. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between Budget Emphasis (X2) on Budget Performance. (Y2). This can be interpreted that the high or low Budget Emphasis (X2) in the Regional Apparatus Organization in Berau Regency will result in higher or lower Budget Performance. (Y2). Therefore, hypothesis 4 of this study is accepted.
 - 5) Hypothesis 5, Individual Capacity has a significant effect on *Budgetary Slack*. Individual Capacity (X3) on *Budgetary Slack* (Y1), obtained a structural coefficient of 0.33 and a *p-value* of <0.01. Because the *p-value* <0.05 and the coefficient is positive indicates that there is a significant and positive influence between Individual Capacity (X3) on *Budgetary Slack* (Y1). This can be interpreted that the high or low Individual Capacity (X3) in the Regional Apparatus Organization in Berau Regency will result in higher or lower *Budgetary Slack* (Y1). Therefore, hypothesis 5 of this study is accepted.
 - 6) Hypothesis 6, Individual Capacity has a significant impact on Budget Performance. Individual Capacity (X3) on Budget Performance (Y2), the structural coefficient obtained was 0.12 and the *p-value* was 0.07. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between Individual Capacity (X3) and Budget Performance. (Y2). This can be interpreted that the high or low Individual Capacity (X3) in the Regional Apparatus Organization in Berau Regency will result in higher or lower Budget Performance. (Y2). Therefore, hypothesis 6 of this study is accepted.
 - 7) Hypothesis 7, *Self Esteem* has a significant effect on *Budgetary Slack*. *Self Esteem* (X4) against *Budgetary Slack* (Y1), the structural coefficient is 0.16 and the *p-value* is 0.02. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between *Self Esteem* (X4) and *Budgetary Slack*. (Y1). This can be interpreted that high or low *Self Esteem* (X4) in the Regional Apparatus Organization in Berau Regency will result in higher or lower *Budgetary Slack* (Y1). Therefore, hypothesis 7 of this study is accepted.
 - 8) Hypothesis 8, *Self Esteem* has a significant effect on Budget Performance. *Self Esteem* (X4) on Budget Performance (Y2), the structural coefficient obtained was 0.16 and the *p-value* was 0.02. Because the *p-value* <0.05 and the coefficient is positive, it indicates that there is a significant and positive influence between *Self Esteem* (X4) on Budget Performance. (Y2). This can be interpreted that high or low *Self Esteem* (X4) in the Regional Apparatus Organization in Berau Regency will result in higher or lower Budget Performance. (Y2). Therefore, hypothesis 8 of this study is accepted.

- 9) Hypothesis 9, *Budgetary Slack* mediates the influence of Information Asymmetry, Budget Emphasis, Individual Capacity, and *Self Esteem* on Budget Performance. *Budgetary Slack* (Y1) mediates the influence of Information Asymmetry (X1), Budget Emphasis (X2), Individual Capacity (X3), and *Self Esteem* (X4) on Budget Performance. (Y2), obtained a structural coefficient of 0.41 and a *p-value* of <0.01. Because the *p-value* <0.05 and the coefficient is positive indicates that there is a significant and positive influence between *Budgetary Slack* (Y1) which mediates the influence of Information Asymmetry (X1), Budget Emphasis (X2), Individual Capacity (X3), and *Self Esteem* (X4) on Budget Performance (Y2). This can be interpreted that the high or low *Budgetary Slack* (Y1) which mediates the influence of Information Asymmetry (X1), Budget Emphasis (X2), Individual Capacity (X3), and *Self Esteem* (X4) in Regional Government Organizations in Berau Regency will result in higher or lower Budget Performance. (Y2). Therefore, hypothesis 9 of this study is accepted.

4.3. Moderating Effect Analysis

The next stage is testing the influence of moderation. According to Baron & Kenny (1986), in general the influence of the moderating variable is indicated by the multiplication of the exogenous variable indicator and the moderating variable indicator. The results of the hypothesis testing on the moderating influence are presented in the following table.

Table 3.
Moderation test results.

Hypothesis	Influence between Variables	Path coefficient	P-value	Conclusion
H10	Budget participation (M) × Information asymmetry (X1) → Budget performance (Y2)	0.015 ^{ns}	0.412	Not significant
H11	Budget participation (M) × Budget emphasis (X2) → Budget performance (Y2)	0.072 ^{ns}	0.201	Not significant
H12	Budget participation (M) × Individual capacity (X3) → Budget performance (Y2)	0.121*	0.037	Significant
H13	Budget participation (M) × <i>Self esteem</i> (X4) → Budget performance (Y2)	0.09*	0.05	Significant
H14	Budgetary participation (M) × <i>Budgetary slack</i> (Y1) → Budget performance (Y2)	0.037 ^{ns}	0.293	Not significant

Based on the results of testing the hypothesis of the influence of Moderation in the Table, it is known that:

- 1) Hypothesis 10, Budget Participation moderates the influence of Information Asymmetry on Budget Performance. Budget Participation (M) moderates the influence of Information Asymmetry (X1) on Budget Performance. (Y2), obtained a structural coefficient of 0.015 and a *p-value* of 0.412. Because the *p-value* > 0.05 and the coefficient is positive indicates that there is an insignificant and positive influence on Budget Participation (M) which moderates the influence of Information Asymmetry (X1) on Budget Performance. (Y2). This can be interpreted that the high or low Budget Participation (M) which moderates the influence of Information Asymmetry (X1) in Regional Government Organizations in Berau Regency does not affect the high or low Budget Performance. (Y2). Therefore, hypothesis 10 of this study is not accepted.

- 2) Hypothesis 11, Budget Participation moderates the influence of Budget Emphasis on Budget Performance. Budget Participation (M) moderates the influence of Budget Emphasis (X2) on Budget Performance. (Y2), a structural coefficient of 0.07 2 and a *p-value* of 0.20 1 were obtained. Because *the p-value* >0.05 and the coefficient is positive, it indicates that there is an insignificant and positive influence on Budget Participation (M) which moderates the influence of Budget Emphasis (X2) on Budget Performance. (Y2). This can be interpreted that the high or low Budget Participation (M) which moderates the influence of Budget Emphasis (X2) in Regional Apparatus Organizations in Berau Regency does not affect the high or low Budget Performance. (Y2). Therefore, hypothesis 11 of this study is not accepted.
- 3) Hypothesis 12, Budget Participation moderates the effect of Individual Capacity on Budget Performance. Budget Participation (M) which moderates the influence of Individual Capacity (X3) on Budget Performance (Y2), obtained a structural coefficient of 0.121 and a *p-value* of 0.037. Because *the p-value* <0.05 and the coefficient is positive indicates that there is a significant and positive influence on Budget Participation (M) which moderates the influence of Individual Capacity (X3) on Budget Performance (Y2). This can be interpreted that the high or low Budget Participation (M) which moderates the influence of Individual Capacity (X3) in the Regional Apparatus Organization in Berau Regency has an effect on the high or low Budget Performance. (Y2). Therefore, hypothesis 12 of this study is accepted.
- 4) Hypothesis 13, Budget Participation moderates the influence of *Self Esteem* on Budget Performance. Budget Participation (M) which moderates the influence of *Self Esteem* (X4) on Budget Performance (Y2), a structural coefficient of 0.09 and a *p-value* of 0.05 were obtained. Because *the p-value* < 0.05 and the coefficient is positive, it indicates that there is a significant and positive influence on Budget Participation (M) which moderates the influence of *Self Esteem* (X4) on Budget Performance. (Y2). This can be interpreted that the high or low Budget Participation (M) which moderates the influence of *Self Esteem* (X4) in the Regional Apparatus Organization in Berau Regency has an effect on the high or low Budget Performance. (Y2). Therefore, hypothesis 13 of this study is accepted.
- 5) Hypothesis 14, Budget Participation moderates the effect of *Budgetary Slack* on Budget Performance. Budget Participation (M) which moderates the effect of *Budgetary Slack* (Y1) on Budget Performance (Y2), a structural coefficient of 0.04 and a *p-value* of 0.33 were obtained. Because *the p-value* >0.05 and the coefficient is positive, it indicates that there is an insignificant and positive influence on Budget Participation (M) which moderates the influence of *Budgetary Slack* (Y1) on Budget Performance. (Y2). This can be interpreted that the high or low Budget Participation (M) which moderates the influence of *Budgetary Slack* (Y1) in Regional Government Organizations in Berau Regency does not affect the high or low Budget Performance. (Y2). Therefore, hypothesis 14 of this study is not accepted.

4.4. Indirect Effect Analysis

Test is testing the significance of the indirect influence path (*Testing for indirect effect*). In *SEM*, the significance testing of the indirect influence path is carried out using the *bias-corrected percentile method approach*, which is a development of *the Sobel Test* adapted in the context of *SEM*. Hypothesis testing to test the significance of the mediation effect is carried out in the same way, namely using *the critical ratio (CR)* value. and probability value (*p-value*). The significance of the influence between variables uses the provision that if *the p-value* ≤ real level (5%), then it is decided that there is a significant influence.

After testing the significance of the mediation effect, the next step is to determine the nature of the mediation. Detecting the nature of mediation can be seen from the mediation effect, if the direct effect of the exogenous variable on the endogenous variable is significant, and its indirect effect through the mediation variable is also through a significant path, then it is said to be *partially mediation* or *complementary*, conversely if the direct effect of the exogenous variable on the endogenous variable is not significant, while its indirect effect through the mediation variable through a significant path, then it is

said to be *fully mediation* or *perfect mediation* (Baron & Kenny, 1986; Zhao *et al.*, 2010). The results of the indirect influence path analysis of the SEM model are presented in the following table.

Table 4.
Results of indirect influence analysis.

Hypothesis	Variables			Coefficient	P-value	Caption
	Independent	Mediation	Dependent			
H15	Information asymmetry (X1)	<i>Budgetary slack</i> (Y1)	Budget performance (Y2)	0.123	0.03	Significant
H16	Budget pressure (X2)	<i>Budgetary slack</i> (Y1)	Budget performance (Y2)	0.1025	0.04	Significant
H17	Individual capacity (X3)	<i>Budgetary slack</i> (Y1)	Budget performance (Y2)	0.1353	0.037	Significant
H18	<i>Self Esteem</i> (X4)	<i>Budgetary Slack</i> (Y1)	Budget Performance (Y2)	0.0656	0.048	Significant

Based on Table 5.23, it is obtained information that all indirect influences have been proven significant. This significant indirect influence is indicated by a *p-value* of less than 0.05. This study has 4 indirect influences that produce a significant influence. Therefore, the test results show that *budgetary slack* acts as a mediating variable. The mediating variable in this study is a partial mediating variable where *budgetary slack* can affect other variables.

- 1) Hypothesis 15 , Indirect influence between Information Asymmetry (X1) on Budget Performance (Y2) through *Budgetary Slack* (Y1), obtained an indirect influence coefficient of 0.123 with a *p-value* of 0.03, which is significant. So it can be said that there is a significant indirect influence between Information Asymmetry (X1) on Budget Performance (Y2) through *Budgetary Slack* (Y1), the *Budgetary Slack variable* (Y1) is a mediating variable. Furthermore, because the significant indirect influence and direct influence of the relationship between Information Asymmetry (X1) on Budget Performance (Y2) is significant, the *Budgetary Slack variable* (Y1) is a partial mediating variable in mediating the relationship between Information Asymmetry (X1) on Budget Performance (Y2). Information Asymmetry (X1) can affect Budget Performance (Y2) through *Budgetary Slack* (Y1) first. A positive coefficient means that the better the Information Asymmetry (X1) followed by improvements in *Budgetary Slack* (Y1), the better the Budget Performance (Y2). Therefore, hypothesis 15 of this study is accepted.
- 2) Hypothesis 16 , Indirect influence between Budget Emphasis (X2) on Budget Performance (Y2) through *Budgetary Slack* (Y1), obtained an indirect influence coefficient of 0.1025 with a *p-value* of 0.04, which is significant. So it can be said that there is a significant indirect influence between Budget Emphasis (X2) on Budget Performance (Y2) through *Budgetary Slack* (Y1), the *Budgetary Slack variable* (Y1) is a mediating variable. Furthermore, due to the significant indirect influence and direct influence of the relationship between Budget Emphasis (X2) on Budget Performance (Y2) is significant, the *Budgetary Slack variable* (Y1) is a partial mediating variable in mediating the relationship between Budget Emphasis (X2) on Budget Performance (Y2). Budget Emphasis (X2) can affect Budget Performance (Y2) through *Budgetary Slack* (Y1) first. The positive coefficient means that the better the Budget Emphasis (X2) followed by improvements in *Budgetary Slack* (Y1), the better the Budget Performance (Y2). Therefore, hypothesis 16 in this study is accepted.
- 3) Hypothesis 17, Indirect influence between Individual Capacity (X3) on Budget Performance (Y2) through *Budgetary Slack* (Y1), obtained an indirect influence coefficient of 0.1353 with a *p-value* of

0.037, which is significant. So it can be said that there is a significant indirect influence between Individual Capacity (X3) on Budget Performance (Y2) through *Budgetary Slack* (Y1), the *Budgetary Slack variable* (Y1) is a mediating variable. Furthermore, because the significant indirect influence and direct influence of the relationship between Individual Capacity (X3) on Budget Performance (Y2) is significant, the *Budgetary Slack variable* (Y1) is a partial mediating variable in mediating the relationship between Individual Capacity (X3) and Budget Performance (Y2). Individual Capacity (X3) can affect Budget Performance (Y2) through *Budgetary Slack* (Y1) first. A positive coefficient means that the better the Individual Capacity (X3) followed by improvements in *Budgetary Slack* (Y1), the better the Budget Performance (Y2). Therefore, hypothesis 17 of this study is accepted .

- 4) Hypothesis 18, Indirect influence between *Self Esteem* (X4) on Budget Performance (Y2) through *Budgetary Slack* (Y1), obtained an indirect influence coefficient of 0.0656 with a *p-value* of 0.048, which is significant. So it can be said that there is a significant indirect influence between *Self Esteem* (X4) on Budget Performance (Y2) through *Budgetary Slack* (Y1), the *Budgetary Slack variable* (Y1) is a mediating variable. Furthermore, because the significant indirect influence and direct influence of the relationship between *Self Esteem* (X4) on Budget Performance (Y2) is significant, the *Budgetary Slack variable* (Y1) is a partial mediating variable in mediating the relationship between *Self Esteem* (X4) and Budget Performance (Y2). *Self Esteem* (X4) can affect Budget Performance (Y2) through *Budgetary Slack* (Y1) first. A positive coefficient means that the better *Self Esteem* (X4) followed by improvements in *Budgetary Slack* (Y1) the better the Budget Performance (Y2). Therefore, hypothesis 18 in this study is accepted.

5. Conclusion

- 1) Information Asymmetry of Regional Apparatus Organization in Berau Regency has a significant positive effect on *Budgetary Slack* . The results of this study are in line with the theory of Management Theory (Taylor FW, 2004). The findings of this study strengthen the concept of the research results of Pusparani (2017), Kusniawati and Lahaya (2017) and Putra (2020) .
- 2) Information Asymmetry of Regional Apparatus Organization in Berau Regency has a significant positive effect on Budget Performance. The findings of this study strengthen the Management Theory (Taylor FW, 2004) .
- 3) Budget Emphasis of Regional Apparatus Organizations in Berau Regency has a significant positive effect on *Budgetary Slack*. The results of this study are in line with the theory of Management Theory (Taylor FW, 2004). The findings of this study strengthen the concept of the research results of Kusniawati and Lahaya (2017) , Afdhal *et.al* (2021) and Triana (2012) .
- 4) Budget Emphasis of Regional Apparatus Organizations in Berau Regency has a significant positive effect on Budget Performance. The results of this study are in line with the theory of Management Theory (Taylor FW, 2004). The findings of this study strengthen the concept of research results by Karsam (2015) , Paryati *et al.* (2021) and Natsir *et al.* (2021) .
- 5) The Individual Capacity of Regional Device Organizations in Berau Regency has a significant positive effect on *Budgetary Slack*. The results of this study are in line with the theory of *Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004) . The findings of this study strengthen the concept of the research results of Tresnayani and Gayatri (2016) .
- 6) Individual Capacity of Regional Apparatus Organization in Berau Regency has a positive effect on Budget Performance. The results of this study are in line with the theory of *Planned Behavior Theory* (Adzen, 1985) . The findings of this study develop previous research. The findings of this study strengthen the concept of research results from Saputra *et al.* (2017) and Darmawan & Dubardjo (2019).
- 7) *The self-esteem of Regional Government Organizations* in Berau Regency has a significant positive effect on *budgetary slack* . The results of this study are in line with the theory of *Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004) . The findings of this study develop

- previous research. The findings of this study strengthen the concept of research results from Pamungkas *et al.* (2014), Sumadi *et al.* (2020) and Ariani & Budiasih (2021).
- 8) *Self esteem* of Regional Apparatus Organization in Berau Regency has a significant positive effect on budget performance . The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study develop previous research. The findings of this study strengthen the concept of research results from Indrawati (2014) and Hidayat & Setiawan, 2016.
 - 9) *Budgetary slack* Regional Apparatus Organization in Berau Regency has a significant positive influence on budget performance . The findings of this study support the research of Adnan *et al.* , (2017) .
 - 10) Budget participation is an insignificant variable in moderating the influence of information asymmetry on budget performance. The results of this study do not support previous studies.
 - 11) Budget participation is an insignificant variable in moderating the influence of budget emphasis on budget performance. The results of this study do not support previous studies.
 - 12) Budget participation is a significant positive moderating variable in moderating the influence of individual capacity on budget performance. The results of this study are in line with the Marketing Management Theory (Kotler, 2005) and Customer Value Theory (Woodruff, 1997). The findings of this study strengthen the concept of research results from Andespa (2013), Nurcahyo and Nur'ainy (2015) and Sumarsono *et al.* (2014).
 - 13) Budget participation is a significant variable in moderating the influence of *self-esteem* on budget performance. This supports Widiastuty's research, (2017).
 - 14) Budget participation is an insignificant variable in moderating the influence of *budgetary slack* on budget performance. The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study strengthen the concept of Karsam's research results (2015) .
 - 15) *Budgetary slack* is a mediating variable that significantly positively mediates the influence of information asymmetry on budget performance . The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study strengthen the concept of the research results of Gracia and Ningsih, (2020).
 - 16) *Budgetary slack* is a mediating variable that significantly positively mediates the effect of budget emphasis on budget performance . The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study strengthen the concept of the research results of Christian Timotius Peilouw *et al.*, (2022) .
 - 17) *Budgetary slack* is a mediating variable that is significantly positive in mediating the influence of individual capacity on budget performance . The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study strengthen the concept of Basyir's research results (2016) .
 - 18) *Budgetary slack* is a mediating variable that significantly positively mediates the influence of *self-esteem* on budget performance . The results of this study are in line with *the Planned Behavior Theory* (Adzen, 1985) and *Management Theory* (Taylor FW, 2004). The findings of this study strengthen the concept of the research results of Ni Putu Ariani and I Gusti Ayu Nyoman Budiasih (2021) .

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