

The phenomenon of budgetary slack in Indonesia: Analyzing mapping causes and mitigation strategies

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Abstract

Purpose: This study analyzes the phenomenon of budgetary slack in Indonesian organizations by mapping its determinants, behavioral foundations, and mitigation strategies, as well as examining its implications for governance quality reflected in Indonesia's Corruption Perceptions Index (CPI).

Design/methodology/approach: This study employs the *charting the field* method and follows the PRISMA protocol. A total of forty-two articles published between 2014 and 2024 were reviewed from SINTA 1–2 accredited national journals and SCOPUS-indexed journals. The articles were classified based on research topics, methods, causal relationships among variables, behavioral theories, and mitigation approaches.

Findings: The findings show that budgetary slack research in Indonesia is dominated by quantitative methods and produces inconsistent results across key variables, indicating the strong influence of behavioral and contextual factors. Budgetary slack is not only a managerial inefficiency but also a potential indicator of opportunistic behavior and weak governance.

Practical implications: The study highlights the importance of behavioral-based controls, ethical leadership, and transparency to reduce budgetary slack and support accountability improvements related to CPI performance.

Originality/value: This study provides a comprehensive behavioral mapping of budgetary slack research in Indonesia.

Keywords: Slack, Budget, Behavioral Theory, Mapping, Mitigation.

INTRODUCTION

The concept of budgeting is a manifestation of the idea of "control" and serves as a framework for management control (Simons, 1995, 2000) (Malmi & Brown, 2008); (Ferreira & Otley, 2009). On the one hand, budgeting is beneficial as a coordination mechanism, primarily through planning (Ewert & Wagenhofer, 2014); (Greiner, 2004); (S. C. Hansen & Stede, 2004). On the other hand, budgeting also encompasses motivational functions (S. C. Hansen & Stede, 2004), demonstrated in a study that evaluates how budgeting can provide incentives for employee behavior aligned with company goals (Merchant, 1985). This is why budgeting systems are crucial as a performance evaluation tool to align individual and institutional interests (Fisher et al., 2007).

When discussing budgeting, several issues arise, including allocation, balance, participation in the budgeting process, prioritization of activities, and budgetary slack. The existence of budgetary slack, which refers to the intentional underestimation of income or overestimation of expenses, requires in-depth analysis within an organization. The occurrence of budgetary slack has been demonstrated (Merchant, 1985) and extensively discussed in the literature (Arnold, 2007); (Brown et al., 2009); (Covaleski et al., 2006); (Dorfuss, 2009); (Jensen, 2003). According to (S. C. Hansen & Stede, 2004), budgetary slack arises when a manager intentionally estimates lower income or higher expenses, thereby increasing the likelihood of the manager achieving the budget and minimizing the risks they

may face. Budgetary slack can occur in all sectors of organizations that use budgeting as a control mechanism. The private and public sectors have equal opportunities to experience budgetary slack.

Beyond its role as a planning and control tool, budgeting is inherently a human-driven process that is strongly influenced by individual behavior (Juwita & Murti, 2020; Ramlall & Grobbelaar, 2024; Agustina & Falikhatun, 2025). From the perspective of *behavioral theory*, managerial decisions in budget preparation are not purely rational or technical; rather, they are shaped by personal motivation, risk perception, self-interest, moral values, and social as well as organizational pressures (Brink et al., 2018; Danil Mirza & Maria, 2020; Ramlall & Grobbelaar, 2024). In practice, budgets do not merely represent economic targets but also serve as arenas of behavioral interaction between superiors and subordinates (Putra et al., 2019). When budgets are used as instruments for performance evaluation and incentive allocation, individuals acting as *budget makers* tend to respond strategically to protect their interests and avoid potential failure, particularly under conditions of uncertainty and bounded rationality.

Within the framework of *behavioral accounting*, budgetary slack is viewed as a form of dysfunctional behavior that arises from individuals' responses to budget pressure, control systems, and organizational environments (R. Agustina & Falikhatun, 2025). Managers may deliberately underestimate revenues or overestimate costs to increase the likelihood of achieving budget targets and minimizing personal risk (L. Agustina et al., 2024; Danil Mirza & Maria, 2020; Putra et al., 2019). Prior studies indicate that this behavior is closely associated with psychological and social factors, such as honesty, obedience pressure, trust, organizational culture, and personal values. Therefore, budgetary slack cannot be adequately explained solely through economic perspectives or formal control mechanisms; instead, a behavioral theory approach provides a more comprehensive understanding of how human behavior influences budgeting practices and outcomes (Apriwandi & Christine, 2023; Ramlall & Grobbelaar, 2024).

Falikhatun (2008) Identifies Three Key Reasons for Budgetary Slack by Managers: (a) managers believe their performance will be perceived favorably by superiors if they meet their budget; (b) budgetary slack is used to address uncertainty, allowing managers to exceed or meet budget expectations; (c) budget plans are often adjusted during resource allocation. budgeting by managers can harm institutions, potentially resulting in inefficient resource allocation, decreased profits, and missed opportunities (Schiff & Lewin, 1970). when managers feel they can influence budgeting, the likelihood of budgetary slack increases (silva et al., 2023). another issue with budgetary slack is its impact on future budgeting. an optimally unprepared budget in the previous period will continuously affect the budgetary needs of the subsequent period (Arthaswadaya, 2015).

The Corruption Perceptions Index (CPI) 2023 indicates that Indonesia continues to face severe challenges in combating corruption. The CPI Indonesia 2023 scored 34/100 and ranked 115 out of 180 countries surveyed. This score of 34/100 is the same as the CPI 2022 score. According to the Corruption Eradication Commission (KPK), the public service sector is highly vulnerable to corrupt practices, although other sectors also exhibit similar tendencies. Why? The Deputy of Education and Community Participation at the Corruption Eradication Commission of the Republic of Indonesia revealed that at least four factors contribute to corruption in public services and licensing, which persist. These factors are (1) direct and intense interactions between business actors and government officials, creating opportunities for collusive activities between the two parties. (2) The desire for quick, uncomplicated, and hassle-free services for business actors. (3) The desire for personal gain, whether for business actors or government officials. (4) The lack of effective oversight systems.

Fitriasuri (2005) emphasized the need for budgeting reform, which encompasses the processes of budget formulation, approval, implementation, and accountability. This reform involves shifting from the traditional budget system to a performance-based one, a concept under the New Public Management (NPM). According to Mahmudi (2003), the implementation of NPM leads to a transformation from a rigid, bureaucratic, and hierarchical management system to a more flexible and market-oriented model. However, evaluating performance based on budget targets may encourage agents to engage in budgetary slack to secure better career prospects in the future. The involvement

of many parties in the budgeting process can have positive and negative impacts. Positive behaviors that emerge from participation in the budget formulation include motivating individuals by making the budget a foundation for enhancing performance (Carolina, 2020). This motivation can prompt managers to fully participate in planning activities, whether as planners, implementers, or evaluators of plans or budgets formulated.

Indications of budgetary slack can be observed during the budget implementation phase. Budgetary slack occurs when actual income tends to exceed the targets set in the budget, and actual expenses tend to be below the targets set in the budget (Junjunan & Yulianto, 2019). Slack in budget formulation occurs when budget estimates do not match the actual capacities, making it easy to implement the budget. On the other hand, (Ambarini and Mispiyanti, 2020) state that budgetary slack occurs when actual income exceeds the set targets while actual expenses are lower than the targets. Budgetary slack occurs through a formula to make achieving and avoiding risks more manageable (Dinanti & Taqwa, 2022). The occurrence of budgetary slack is caused by a lack of attention to the budget agreement process, decision-makers in budget formulation, non-selective leadership or lack of choice, and the occurrence of poor communication among parties involved in budget formulation (Junjunan & Yulianto, 2019). This can result in the budget not functioning effectively as a performance evaluation tool for lower-level managers because the budget set does not reflect the manager's actual capabilities.

Since 2014, various studies have examined the causes of budgetary slack in both the public and private sectors. These studies found more evidence of budgetary slack in the public sector, but there were still inconsistencies in the results across various causal variables. (Wira Bharata et al., 2021), (Fanani & Saudale, 2019), (Danil et al., 2020), (Rohma & Anita, 2024a) and many other researchers have discussed budgetary slack in Indonesia and published their research findings in the form of articles in various accredited journals, both in Indonesia and internationally. As mentioned earlier, in the previous paragraph on the importance of budget as a management control, researchers sought to investigate various causal factors of budgetary slack. It has a publication range from 2013 to 2024 in journals accredited by SINTA 1 and 2 in Economics and Accounting, and is indexed in SCOPUS, with research subjects focused on Indonesia. Journals accredited by SINTA 1 and 2 and indexed in SCOPUS were chosen as the observation material because their publication processes were subject to strict selection criteria, resulting in articles of high credibility and quality. The approaches "charting the field" and "analyzing the community" were used to analyze and map research development on budgetary slack.

This study aims to contribute to the classification of research topics related to budgetary slack by examining relationships among variables, theories used, and strategies to minimize its occurrence, so that future researchers can conduct ongoing evaluations and analyses of various variables, topics, or research methods related to budgetary slack. By understanding the multiple variables that influence budgetary slack, institutions can minimize its occurrence. Additionally, it can increase managers' awareness of how other factors can affect budgets and the budgeting process.

Research Questions:

1. What variables can cause the occurrence of budgetary slack?
2. How can various variables that cause budgetary slack be mitigated?

LITERATURE REVIEW

Literature Review

Slack Budget

Numerous researchers have presented various definitions of budgetary slack. Budgetary slack is the difference between the budget proposed by subordinates and the best estimate of the organization (Sarwendhi, 2021). Budgetary slack issues arise due to a lack of attention from decision-makers, communication, budget approval processes, and non-selective leadership (Tyas et al., 2022). Based on agency theory, budgetary slack arises from asymmetric information between the budget implementer and the public, leading the public sector organization to set a budget below its

capabilities. Low budget targets will encourage easy achievement, thereby providing an image that government performance has improved and is considered reasonable by the public (Jensen, 2003).

The definition does not differ significantly from the statement (Hansen & Mowen, 2016) that budgetary slack or budget padding occurs when a manager intentionally estimates low income or increases expenses. This is supported by (Siregar et al., 2014) who stated that budgetary slack, or budget padding, is the intentional inclusion of income shortfalls and expense overruns in the budget, making it easier for middle- and lower-level managers to meet their budget targets. (Lucyanda & Sholihin, 2023) also mentioned that budgetary slack has been viewed as a behavioral issue due to its connection to moral frameworks in the budgeting process (Hobson et al., 2012) and leading to dysfunctional behavior in budgeting (Daumoser et al., 2018).

Previous studies have shown that various factors can influence budgetary slack, such as culture (Ueno & Sekaran, 1992); (Raudhiah et al., 2014); (Suhartini et al., 2019); (Lestari & Adi, 2021), leadership style (Nurani et al., 2019), organizational commitment (Raudhiah et al., 2014); (De Baerdemaeker & Bruggeman, 2015), trust (Raudhiah et al., 2014); (Chong & Loy, 2015); (Gago-Rodríguez & Naranjo-Gil, 2016), work pressure (Kahar et al., 2016), honesty (Blay et al., 2019), gender (Suhartini et al., 2019); (Johansson & Wennblom, 2017), personal values (Putra et al., 2019), and other variables that will be discussed further.

RESEARCH METHOD

The research employed the "charting the field" method, developed by (Hesford et al., 2006). This method involves searching for articles and categorizing them based on predetermined criteria. The researcher searched for articles on budgeting in national journals accredited by SINTA 1 and 2, and international journals indexed by SCOPUS, in the context of budgetary slack in Indonesia. The research questions were addressed by following the four distinct phases outlined within the PRISMA protocol. These stages include identification, screening, eligibility, and inclusion (C. Hansen et al., 2022) (Lim et al., 2022); (Molina et al., 2023).

The sampling process is as follows: (1) the researcher accessed data from national journals accredited by SINTA, which can be accessed through the website <https://sinta.kemdikbud.go.id/journals> with filters by rank and indexed: SINTA 1 and SINTA 2, and filter by subject area: Economy. (2) The researcher opened each journal portal. (3) In the search column of each journal, the researcher typed the keywords "slack" or "senjang". (4) The researcher read the articles from the search results and downloaded them to see if the articles were relevant to budgetary slack or budgetary slack. (5) The researcher created a data table from the articles based on the title, variables, research method, research results, author's name, and publication year. The search results yielded 34 articles (Figure 1 and Table 1).

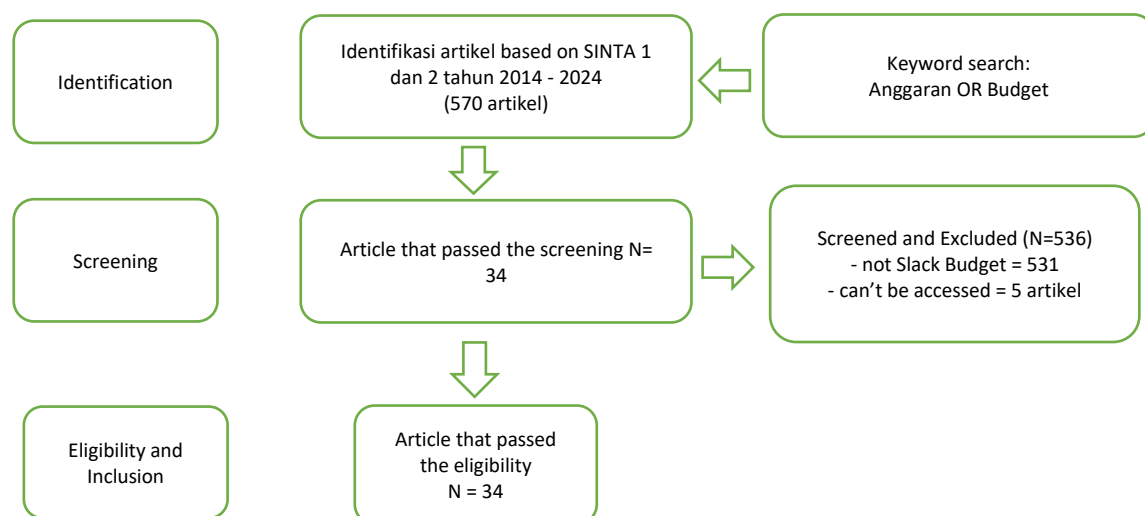


Figure 1. PRISMA Flow Selection of Budget Slack Articles from SINTA Journal 1 and 2 for 2014 – 2024

From the figure 1, it can be seen that there are 105 journals in the field of economics accredited by SINTA 1 and 2. After scanning articles related explicitly to budgeting with the publication year of 2014-2024, 570 articles were obtained. The final result was 34 articles that met the criteria for inclusion in this literature review. These 34 articles were obtained after eliminating 531 articles that were not about budgetary slack and five that could not be accessed. The distribution of these articles consists of 5 qualitative articles, 25 quantitative articles, and four articles with experimental research.

After completing the journals accredited by Sinta 1 and 2, the researcher continued by accessing data from journals indexed by SCOPUS through the website <https://www.scopus.com/search/form.uri?display=basic#basic>. The identification stage considered several important factors, including the source type, search engine, category, language, period, and keywords (Díaz Tautiva et al., 2024). This study exclusively targeted journal articles, excluding other publications such as books, book chapters, and conference proceedings (Harsanto & Firmansyah, 2023) (Pranckutė, 2021; Setiawan et al., 2023). The main difference between Scopus lies in the fact that Scopus provides access to all of its content through a single subscription without any modulation and provides comprehensive coverage (Pranckutė, 2021). This facilitates the replication of research results in the future. In the spectrum of search categories, this study focused on the domains of Business, Management, Accounting, Economics, Econometrics, and Finance. To avoid language bias, the search language was limited to English (Alatawi et al., 2023); (Setiawan et al., 2023). This was set to ensure a comprehensive and high-quality review (Ibrahim et al., 2022), and the search period covered the last decade, from 2014 to 2024.

The author used the years 2014-2024 as the selection criteria for articles to obtain answers related to the variables causing budgetary slack to mitigate and reduce the occurrence of corruption related to the CPI (Corruption et al.) 2023, which shows that Indonesia in 2023 is ranked 34/100 and ranked 115 out of 180 countries surveyed. This score of 34/100 is the same as the CPI score 2022. Additionally, various variables considered causes of budgetary slack increased during the ten years. Finally, the keywords used included the following: “budgetary slack.” The result obtained eight articles (Table 2) with a distribution of 1 qualitative article, three quantitative articles, and four articles from experimental research.

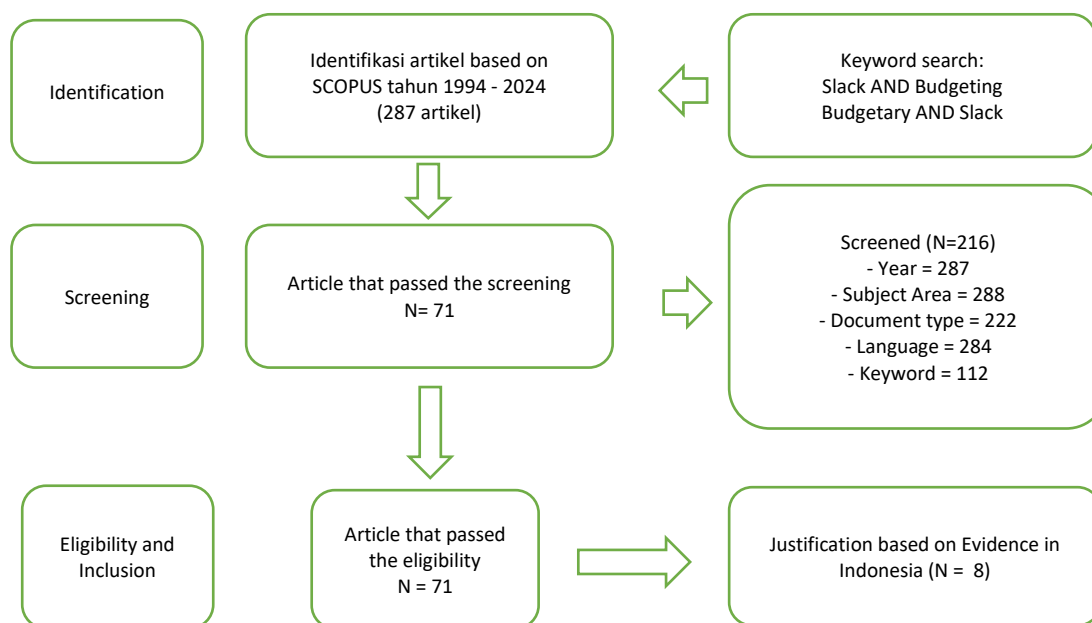


Figure 2. PRISMA Flow Article Selection Slack Budget Evidence in Indonesia from SCOPUS Indexed Journals 2014 – 2024

The image above shows the filtering of budget slack articles from SCOPUS-indexed journals. The first search yielded 2636 articles about budgets. Furthermore, a scan of articles from 2014 to 2024 about "slack AND budget" got 17 articles, while "budgetary slack" got 19 articles. After reading articles related to budget slack with evidence in Indonesia, eight articles were obtained with a distribution of 1 qualitative, three quantitative, and four experimental research articles.

From the table of SINTA 1 and 2 journals and publishers, it can be seen that there are 34 articles discussing budget slack for 2014-2024 from 20 national journals. The "Journal of Management Applications from Brawijaya University and "The Indonesian Journal of Accounting" from the Indonesian Association of Accountants, Educator Accountant Compartment " discussed articles about budget slack. The two journals contributed five articles each in the period 2014-2024.

Journals indexed by SCOPUS that discuss budgetary slack with evidence in Indonesia from 2014-2024 have seven journals with eight articles. The seven journals, on average, contribute one article on budgetary slack, except for "Journal of Indonesian Economy and Business" from UGM, which has two articles discussing the theme.

Below are the articles discussing budgetary slack from SINTA 1 and 2 journals and SCOPUS-indexed journals. The order of these articles is arranged according to the publication year of the articles, and the article ID number is used for further discussion.

Table 1. List of Slack Budget Articles from the SINTA 1 & 2 Journal and Indexed by Scopus

No	Year	Article Title	Journal
1	2014	The Influence Of Participative Budgeting On Budgetary Slack In Composing Local Governments' Budget In Bali Province A.A. (Widanaputra & Mimba, 2014)	Procedia - Social And Behavioral Sciences
2	2015	Pengaruh Partisipasi Anggaran, Asimetri Informasi, Komitmen Organisasi, Ambiguitas Peran Terhadap Budgetary Slack (Mukaromah et al., 2015)	Accounting Analysis Journal
3	2016	Pengaruh Partisipasi Anggaran Terhadap Senjangan Anggaran Dengan Asimetri Informasi, Penekanan Anggaran Dan Komitmen Organisasi Sebagai Variabel Pemoderasi (Irfan et al., 2016)	Journal Of Accounting And Investment
4	2017	The Impact Of Participative Budgeting On Budgetary Slack: A Meta-Analysis (Zahra, 2017)	International Journal Of Mechanical Engineering And Technology (IJMET)
5	2017	Does E-Procurement Solve Indonesia's Local Government Budgetary Slack Through Its Adaptive Culture? (Zahra et al., 2017)	International Journal Of Civil Engineering And Technology (IJCIET)
6	2017	Pengaruh Partisipasi Anggaran, Asimetri Informasi, Tekanan Anggaran Dan Komitmen Organisasi Terhadap Senjangan Anggaran Di Pemerintah Kabupaten Banyumas (Permana et al., 2017)	Jurnal Organisasi Dan Manajemen
7	2017	The Effect Of Budget Participation In Budgetary Slack With External Pressure As Moderating Variable (Abdullah et al., 2017)	Journal Of Accounting And Business Education
8	2017	Organization Commitment And Environmental Uncertainty Moderating Budget Participation On Budgetary Slack (Huseno, 2017)	Jurnal Aplikasi Manajemen (JAM)
9	2018	Kesenjangan Anggaran Pada Belanja Daerah Provinsi (Yudanto & Slamet, 2018)	Indonesian Treasury Review
10	2018	Organizational Commitment, Information Asymmetry, And The Nature Of Conscientiousness As Moderating The Relationship Of Budget Participation To Budgetary Slack (Y. R. Putri & Solikhah, 2018)	Accounting Analysis Journal
11	2018	Influence Of Information Asymmetry And Self-Efficacy On Budgetary Slack: An Experimental Study (Fanani & Saudale, 2019)	Jurnal Akuntansi Dan Keuangan

12	2018	The Role Of Performance Feedback Quality In Reduce The Propensity of Creating Budgetary Slack At Private University (Rismayanti et al., 2018)	Jurnal Aplikasi Manajemen (JAM)
13	2018	Experimental Study: The Influence Of Pay Scheme And Personal Value On Budgetary Slack (Sampouw, 2018)	Jurnal Aplikasi Manajemen (JAM)
14	2019	Pengaruh Kejujuran Rekan Dan Penghargaan Non Moneter Pada Senjangan Anggaran (A. I. E. Rahmawati, 2019)	Jurnal Akuntansi Dan Keuangan Indonesia
15	2019	Pengaruh Partisipasi Anggaran Dan Budget Emphasis Terhadap Budgetary Slack Pada Rumah Sakit (Junjuran & Yulianto, 2019)	Jurnal Kajian Akuntansi
16	2019	Reflections On Individual Personal Values In The Budgetary Slack Phenomenon (Putra et al., 2019)	The Indonesian Journal Of Accounting Research
17	2020	Participative Budgeting, Employee Motivation And Budgetary Slack In the Private Sector In Indonesia (Carolina, 2020)	Jurnal Aset (Akuntansi Riset)
18	2020	Pengaruh Reputasi Pimpinan Pada Senjangan Anggaran Dan Kepercayaan Diri Sebagai Variabel Pemoderasi (A. I. E. Rahmawati, 2020)	Jurnal Akuntansi Dan Bisnis
19	2020	Feedback's Effect On Budgetary Slack And Self-Efficacy As Moderation Variable (A. Rahmawati & Supriyadi, 2020)	Jurnal Akuntansi Dan Keuangan Indonesia
20	2020	Describing The Behavior Of Manager In Budgetary Slack And Production (Fariz et al., 2020)	Jurnal Aplikasi Manajemen (JAM)
21	2020	Environmental Uncertainty In Moderating Budgetary Participation And Organizational Commitment To Budgetary Slack (Kepramareni et al., 2020)	Mix: Jurnal Ilmiah Manajemen
22	2020	"Truth Vs. Slack Inducing" Paradox: How Does Compensation Scheme Mitigate Social Pressure On Budgetary Slack? (Danil Mirza & Maria, 2020)	The Indonesian Journal Of Accounting Research
23	2021	Obedience Pressure Vs Peer Pressure: An Explanation Of Muslims' Religious Role In Budgetary Slack (Danil et al., 2021)	Journal Of Indonesian Economy And Business
24	2021	The Effect Of Gender And Code Of Ethics On Budgetary Slack Ethical Judgment: Experimental Evidence From Indonesia (Lucyanda & Sholihin, 2023)	Journal Of Economics, Finance And Administrative Science
25	2021	Determinants Of Budgetary Slacks In State Owned Enterprises: Evidence From Indonesia (Lestari & Adi, 2021)	Quality
26	2021	Agency Relationship In Budgeting At Inclusion Schools In Gunungkidul District Risma (Wira Bharata et al., 2021)	Jurnal Economia
27	2021	The Effect Of Participatory Budgeting, Information Asymmetry, And Organizational Commitment On Budgetary Slack (Sarwendhi, 2021)	The Indonesian Accounting Review
28	2021	The Impact Of Abusive Supervision On Budgetary Slack: The Moderating Role Of Locus Of Control (Mareta et al., 2021)	The Indonesian Journal Of Accounting Research
29	2022	Mitigating The Harmful Effect Of Slack: Does Locus Of Commitment (Organizational Versus Colleague) Play A Role? (Rohma, 2022)	Int. Journal Of Business Science And Applied Management
30	2022	Budgetary Slack: Iklim Kerja Etis, Motivasi Berprestasi, Komitmen Organisasi, Dan Modal Intelektual (R. S. E. Putri & Firmansyah, 2022)	Jurnal Akuntansi Dan Bisnis
31	2022	How Can Trust And Culture Lead To Budgetary Slack? (Adi & Lestari, 2022)	Jurnal Akuntansi Multiparadigma
32	2022	Development Of Budgetary Slack Research In Indonesia (Nisa & Rokhayati, 2022)	Jurnal Akuntansi Dan Keuangan Indonesia
33	2022	Does Religiosity Matter? Experimental Research On Abusive Supervision In Budgetary Slack Creation (Agustina et al., 2022)	The Indonesian Journal Of Accounting Research

34	2022	The Effect Of Superior's Reputation And The Need For Achievement Character On Budgetary Slack: An Experimental Study (Romadho et al., 2022)	JIA (Jurnal Ilmiah Akuntansi)
35	2022	The Role Of Participatory Budgeting Management In Reducing The Budget Slack In An Islamic Education Institution (Ekaningrum & Hadi, 2022)	Qalamuna - Jurnal Pendidikan, Sosial, Dan Agama
36	2023	Budgetary Slack Will Not Let Organization Die: Explaining Motivational And Stewardship Aspects Of Conditional Slack (Rohma & Chamalinda, 2023)	Jurnal Ilmiah Akuntansi Dan Bisnis
37	2023	Job Relevant Information: Model Partisipasi Penyusunan Anggaran, Kinerja Manajerial Dan Budgetary Slack (Sopanah et al., 2023)	Jurnal Reviu Akuntansi Dan Keuangan
38	2023	Job Involvement And Job Relevant Information In Moderating Budgeting Participation On Budgetary Slack (Huseno & Wati, 2023)	Jurnal Aplikasi Manajemen
39	2023	A Study Of Information Asymmetry In Financial Research (Tri Wijaya & Herwiyanti, 2023)	The Indonesian Accounting Review
40	2023	The Moderating Effect Of Loyalty On Incentive Schemes And Budgetary Slack Relationship: An Experimental Investigation (Rohma & Novitasari, 2023)	The Indonesian Journal Of Accounting Research
41	2023	The Mediating Role Of Employee Motivation In The Relationship Between Budget Participation And Budgetary Slack (Octrina & Swastawati, 2023)	Mix: Jurnal Ilmiah Manajemen
42	2024	The Effect Of Prepayment Contract Frames And Feedback On Budgetary Slack: An Experimental Investigation (Rohma & Anita, 2024)	Journal Of Indonesian Economy And Business

Table 2. Research Objects Budgetary Slack In 2014-2024

No	Year	Sector Public	Sector Privat	University/School
1	2014	1		
2	2015	1		
3	2016	1		
4	2017	4		
5	2018	2		1
6	2019		1	
7	2020	1	2	
8	2021	1	1	1
9	2022	2		1
10	2023	3	1	
11	2024			
Amount		16	5	3

Regarding the research object, as seen in Table 2, in the early years of research on budgetary slack, the study focused on public sector objects, which are government offices, because budget data is readily available and the occurrence of slack can be directly observed. In subsequent years, research expanded to various objects, not only the public sector but also the private sector, universities, and even schools. From 2014 to 2024, research on budgetary slack will still be dominated by the public sector, with 16 studies; the private sector, with five studies; and educational institutions, including universities and schools, with three.

RESULT AND DISCUSSION

Causality Relationship Mapping

The selected articles on budgetary slack resulted in 42 articles, which were then used to create a diagram illustrating causal relationships based on the influencing factors. According to Luft and Shields (2006), causal relationships can be classified into six models: additive, mediated, the interaction

between independent variables, moderator variables, recursive cyclic, and non-recursive feedback. In line with this classification, this study found two articles that used the mediated variable model: Wira Bharata et al. (n.d.) and Kusnadi et al. (2021). Additionally, 11 articles used the moderator variable model, including articles by Irfan et al. (2016), Abdullah et al. (2017), Huseno (2017), Huseno & Wati (2023); R. S. E. Putri & Firmansyah (2022); Y. R. Putri & Solikhah (2018); Rahmawati & (2020); Kepramareni et al. (2020); Mareta et al. (2021); Sopanah et al. (2023); and Rohma & Novitasari (2023). Other articles used the additive model. The mapping of causal relationships regarding budgetary slack in Indonesia can be seen in Figures 4 and 5. Based on these two figures, besides being influenced by various independent variables, budgetary slack also affects the variable Goals.

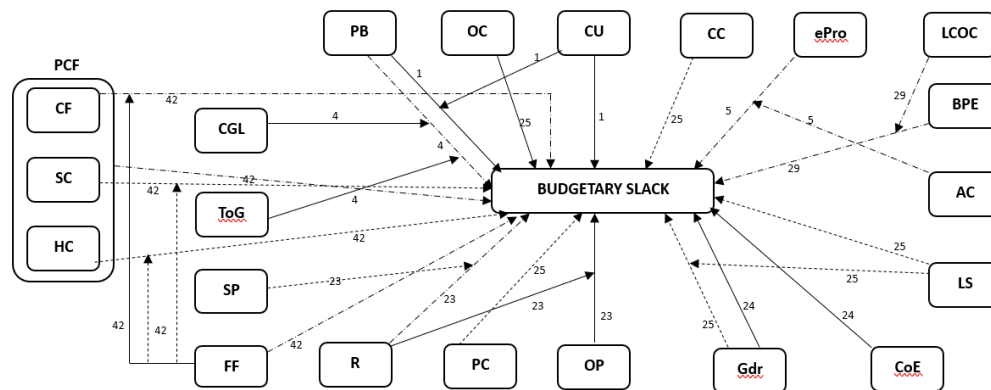


Figure 4. Causality Mapping Slack SCOPUS Indexed Journal Budget 2014 – 2024

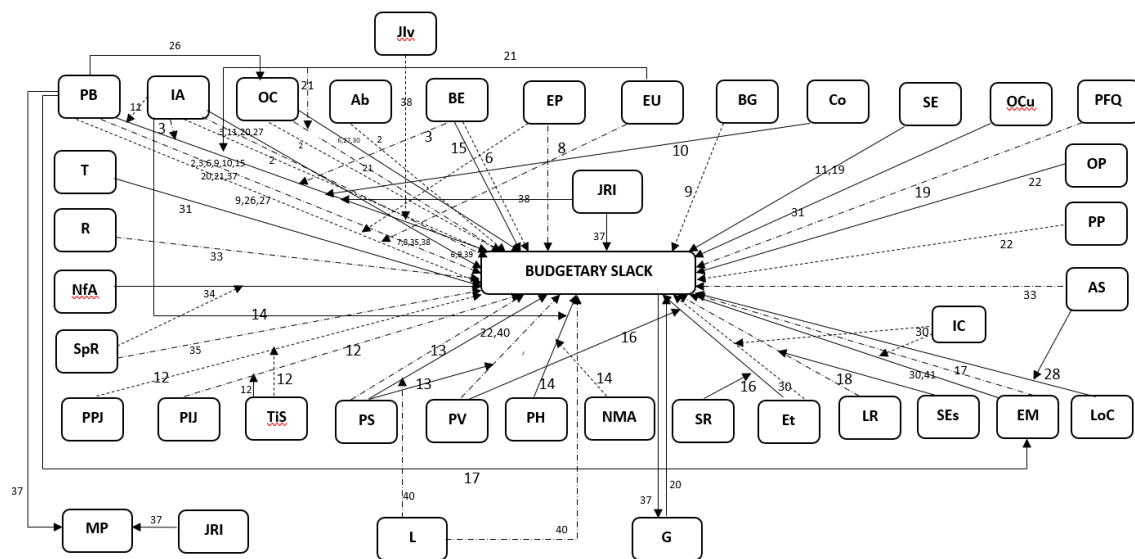


Figure 5. Causality Mapping Slack Budget in SINTA 1 and 2 Journal

→	Berpengaruh positif	PFQ	Performance Feedback Quality	OP	Obedience Pressure	ToG	Type of Organization
- - -	Berpengaruh negatif	PPJ	Perceived Procedural Justice	PP	Peer Pressure	AC	Adaptive Culture
- - -	Tidak berpengaruh	PIJ	Perceived Interactional Justice	R	Religiosity	FF	Feedback Frequency
PB	Participative Budgeting	TIS	Trust in Supervisor	AS	Abusive Supervision	SP	Social Pressure
IA	Information Assimetry	PS	Pay Scheme	LoC	Locus of Control	Gr	Gender
OC	Organizational Commitment	PV	Personal Value	IC	Intellectual Capital	CoE	Code of Ethic
Ab	Ambiguity	PH	Peer Honesty	T	Trust	CC	Cultural Control
BE	Budget Emphasis	NMA	Non Monetary Awards	G	Goals	PC	Personel Control
EP	External Pressure	SR	Social Reality	L	Loyalty	LS	Leadership Syle
EU	Environmental Uncertainty	Et	Ethic	MP	Managerial Performance	BPE	Budget Proposal Evaluation
BG	Budget Growth	LR	Leader Reputation	Nfa	Need for Achievement	CF	Clawback Frames
Co	Conscientiousness	SEs	Self Esteem	JRI	Job Relevant Information	SC	Simple Clawback
SE	Self Efficacy	EM	Employee Motivation	Jlv	Job Involvement	HC	Hybird Clawback
OCu	Organizational Culture	SpR	Superior Reputation	CU	Career Uncertainty	PCF	Prepayment Contract Frames
CGL	Country Geographic Location	ePro	e-Procurement	LCOC	Locus of Commitment (Org vs Coll)		

According to Figures 4 and 5, the researcher categorized the mapping into two groups: SINTA 1 and 2 in Figure 4 and indexed SCOPUS journals in Figure 5, with the same ID number and adjusted according to the publication year (Table 1). The mapping shows that some variables have inconsistent effects on budgetary slack. These variables include participative budgeting, information asymmetry, organizational commitment, budget emphasis, payment schemes, ethics, employee motivation, and gender. For example, Participative Budgeting has a positive effect on articles ID 1, 2, 3, 6, 9, 10, 15, 20, 21, 37, but also a negative effect on articles ID 4, 7, 8, 35, 38, and no effect on ID 9, 26, 27. Similarly, the variable organizational commitment has a positive effect on articles ID 6, 27, and 30, a negative effect on article ID 21, and no effect on article ID 2. The variable information asymmetry has a positive effect on articles ID 6, 9, and 39, a negative effect on articles ID 3, 11, 20, and 27, and no effect on article ID 2. The variable budget emphasis has a positive effect on article ID 15 and no effect on article ID 6. The variable pay scheme has a positive effect on articles ID 22 and 40 and a negative effect on articles ID 13. The variable ethics has a positive effect on article ID 16 and no effect on article ID 30. The variable employee motivation has a positive effect on articles ID 30 and 41 and a negative effect on articles ID 17. Finally, the variable gender has a positive effect on article ID 24 and no effect on article ID 25.

Additional variables that are believed to have a positive effect on the occurrence of budgetary slack include Self Efficacy (11, 19), Organizational Culture (31), Obedience Pressure (22), Locus of Control (28), Peer Honesty (14), Need for Achievement (34), Trust (31), Career Uncertainty (1), Obedience Pressure (23), Job Relevant Information (37), and Code of Ethics (24). On the other hand, variables that have a negative effect on the occurrence of budgetary slack include Performance Feedback Quality (19), Abusive Supervision (33), Leader Reputation (18), Loyalty (40), Perceived Interactional Justice (12), Superior Reputation (35), Religiosity (23, 33), e-Procurement (5), Budget Proposal Evaluation (29), Clawback Frames (43), Prepayment Contract Frames (42), Feedback Frequency (42). Furthermore, from the articles compiled in the mapping between variables, several variables do not affect budgetary slack, including Budget Growth (9), Peer Pressure (22), Perceived Procedural Justice (12), Cultural Control (25), Leadership Style (26), Personal Control (25), Hybrid Clawback (42), and Simple Clawback (42).

The mapping in Figures 2 and 3 shows variables that positively affect the relationship between independent variables and budgetary slack in Indonesia. These variables include Environmental Uncertainty (21), Conscientiousness (10), Job Relevant Information (38), Career Uncertainty (1), Country Geographic Location and Type of Organization (4) in the relationship between Participative Budgeting and Budgetary Slack, Pay Scheme in the relationship between Personal Value and Budgetary Slack (13), Personal Value in the relationship between Ethic and Budgetary Slack (14), Information Asymmetry in the relationship between Peer Honesty and Budgetary Slack (14), Social Reality in the relationship between Ethic and Budgetary Slack (16), Self Esteem in the relationship between Leader Reputation and Budgetary Slack (18), Abusive Supervision in the relationship between Locus of Control and Budgetary Slack (28), Feedback Frequency in the relationship between Clawback Frames and Budgetary Slack (42), Religiosity in the relationship between Obedience Pressure and Budgetary Slack (23).

Additionally, several variables have a negative effect on the relationship between independent variables and budgetary slack in Indonesia. These variables include Information Asymmetry (3), Budget Emphasis (3), Environmental Uncertainty (8) in the relationship between Participative Budgeting and Budgetary Slack, Loyalty in the relationship between Pay Scheme and Budgetary Slack (40), Locus of Commitment (Org vs Coll) in the relationship between Budget Proposal Evaluation and Budgetary Slack (29), Adaptive Culture in the relationship between e-Procurement and Budgetary Slack (5). These findings highlight the complex interplay of factors influencing budgetary slack in Indonesia and underscore the need for further research to understand these dynamics better.

Several variables that do not affect the relationship between variables include External Pressure (6), Job Involvement (38), and Information Assimetry (11); these variables do not affect the relationship between Participative Budgeting and Budgetary Slack. Superior Reputation (34), this variable does not affect the relationship between Need for Achievement and Budgetary Slack. Trust

in Supervisor (12): This variable does not affect the relationship between Perceived Procedural Justice and Budgetary Slack. Non-Monetary Awards (14): This variable does not affect the relationship between Peer Honesty and Budgetary Slack. Intellectual Capital (30): This variable does not affect the relationship between Ethic and Budgetary Slack, nor does it affect the relationship between Employee Motivation and Budgetary Slack. Feedback Frequency (42): This variable does not affect the relationship between Hybrid Clawback, Simple Clawback, and Budgetary Slack. Social Pressure (23): this variable does not affect the relationship between Religiosity and Budgetary Slack. Leadership Style (25): this variable does not affect the relationship between Gender and Budgetary Slack. These findings highlight the complex interplay of factors influencing budgetary slack and underscore the need for further research to understand these dynamics better.

Table 3. Suggestions for Budget Slack Mitigation

No	Author	Suggest
1	(Mukaromah et al., 2015)	Encourage two-way communication in budgeting by urging SKPD leaders to consider lower-tier feedback while motivating third- and fourth-tier officials to strengthen constructive dialogue, reducing budgetary slack.
2	(Permana et al., 2017)	Foster effective leader–staff collaboration to prevent budget gaps, ensure transparent information management, and uphold SOP-based budgeting as a reflection of accountability and integrity.
3	(Abdullah et al., 2017)	Employee and external involvement in budgeting fosters goal alignment, reduces budgetary slack, and enhances local government budget effectiveness.
4	(Huseno, 2017)	Reduce budgetary slack through early intervention and participatory budgeting, enhancing effectiveness, optimizing human resources, and fostering ownership, commitment, and accountability among subordinates.
5	(Yudanto & Slamet, 2018)	Ensure transparent budgeting through open information sharing, reinforce oversight with regular monitoring, and establish accountability by rewarding strong financial performance and addressing underperformance.
6	(Y. R. Putri & Solikhah, 2018)	Clearly regulate departmental roles and reporting procedures, while recognizing that individual characteristics influence work behavior and budgeting practices.
7	(A. Rahmawati & Supriyadi, 2020)	Negative feedback widens budget gaps by lowering effort, while positive feedback motivates higher targets and reduces slack. However, individuals with high self-efficacy may still create slack when faced with negative feedback.
8	(Fanani & Saudale, 2019)	Due to information asymmetry and incentive-driven motives, production managers may manipulate targets to create budgetary slack, allowing them to meet easier goals and secure incentives while superiors remain unaware of the actual performance.
9	(Rismayanti et al., 2018)	An effective management control system curbs unethical practices like budgetary slack by aligning feedback quality with employee behavior, ensuring consistency with organizational strategy and supporting the achievement of company goals.
10	(Sampouw, 2018)	Personal values influence budgetary slack, with stronger values reducing slack and weaker values often shaped by pay schemes. Hence, careful pay scheme design is essential to effectively minimize budgetary slack.
11	(A. I. E. Rahmawati, 2019)	Budgetary padding behavior is shaped by peer influence, while performance-based incentives may undermine intrinsic motivation and should be limited or avoided.
12	(Junjuran & Yulianto, 2019)	Early detection and management of budgetary slack enhance efficiency by ensuring effective resource use, while broader performance evaluations discourage subordinates from lowering targets to create slack.

13	(Putra et al., 2019)	Managers have the opportunity to integrate the personal values of young people into the ethical guidelines of the organization.
14	(Carolina, 2020)	Employee involvement in budgeting increases motivation and reduces slack, while professional evaluation of budgeting effectiveness—especially engagement—further strengthens motivation and minimizes slack.
15	(A. I. E. Rahmawati, 2019)	Committed leaders inspire employees with low self-esteem to adhere to budget goals, while untrustworthy leadership leads employees to underestimate their targets.
16	(Kepramareni et al., 2020)	Clear regulations and policies reduce uncertainty and promote employee involvement in budgeting, while managers should strengthen employee commitment to discourage slack creation for favorable self-presentation.
17	(Danil et al., 2021a)	Social pressure influences behavior more strongly than compensation schemes, while financial incentives shape moral frameworks that interact with individual values. Thus, reducing budgetary slack depends on both incentives and personal values under perceived pressure.
18	(Wira Bharata et al., 2021)	Establishing improved communication and enhancing the organizational culture can promote greater participation in budget preparation, ultimately leading to a reduction in budget gaps
19	(Sarwendhi, 2021)	Strong internal oversight is essential to prevent managers from creating budgetary slack, as information imbalances enable manipulation. Even committed employees may set easily attainable targets, highlighting the need for balanced controls.
20	(Mareta et al., 2021)	Managers can address unethical behavior by using ethically justifiable abusive supervision and strengthening their subordinates' internal locus of control.
21	(R. S. E. Putri & Firmansyah, 2022)	Preventing budgetary slack requires fostering an ethical culture with clear codes of conduct, incentives, and penalties, supported by regular performance monitoring and cognitive skill development through training and education.
22	(Lestari & Adi, 2021)	Building buffers and avoiding budgets as evaluation tools foster interdepartmental trust and fund flexibility, highlighting the key role of trust and organizational culture in effective budgeting.
23	(Agustina et al., 2022)	Hierarchical influence shapes perceptions of strict management in Asia, while strong religious beliefs foster ethical behavior aligned with Sharia law, and weaker faith is often associated with unethical conduct.
24	(Romadho et al., 2022)	Companies should design payment systems that limit external motivation for high-NFA employees, appoint reputable supervisors, and use selection methods that ensure leaders embody organizational values, as leadership behavior shapes culture and subordinates' economic choices.
25	(Ekaningrum & Hadi, 2022)	Financial guidelines, tariff structures, SOPs, budgeting protocols, and measurable School Strategic Plans established by the foundation and principal ensure an organized and systematic budgeting process.
26	(Rohma & Chamalinda, 2023)	Management and regulators should consider the ability to adjust costs and incorporate contingencies in budgeting processes to encourage alignment with organizational goals.
27	(Sopanah et al., 2023)	Transferring staff information to the Village Head improves performance by enabling better strategy communication and supports more effective budget preparation decisions.
28	(Huseno & Wati, 2023)	To reduce budgetary slack, the government should enhance job involvement and access to relevant information, encourage greater participation from echelons III and IV in budgeting, and clarify employees' budget-related responsibilities.
29	(Rohma & Novitasari, 2023)	Regulators and management can consider third-party practical input for this study when making decisions and promoting the effectiveness of incentive systems.

30	(Widanaputra & Mimba, 2014)	This research can guide policies on local government budgets by emphasizing clearer job requirements and career paths, which shape employee attitudes in budget formulation and support adaptation to changing roles.
31	(Zahra et al., 2017)	The interplay of e-procurement and IT adaptive culture impacts budgetary slack. Enhanced e-procurement capability will reduce budgetary slack for individuals with a high IT adaptive culture.
32	(Danil et al., 2021b)	Factors such as religiosity, essential for organizational stakeholders involved in employee recruitment or the organization's management control system, must be prioritized.
33	(Lucyanda & Sholihin, 2023)	Having a code of ethics is a way to establish social norms. Furthermore, a code of ethics can enhance the organizational environment by promoting ethical behavior among members and preventing unethical conduct.
34	(Lestari & Adi, 2021)	While management may allow flexibility, leadership in Indonesian government enterprises should align with formal regulations. Strong corporate governance distinguishes companies through best practices in hiring, training, and career development.
35	(Rohma, 2022)	LCOC control through informal means is an effective low-cost management technique that managers should prioritize to cultivate and enhance employee dedication to the organization.
36	(Rohma & Anita, 2024)	A hybrid clawback provides a smoother compensation scheme with similar effects as a basic clawback but without penalties, while in prepayment contracts, low feedback frequency can be as effective as high frequency.

Table 3 indicates that out of 42 articles discussing budgetary slack, 36 provide recommendations for preventing and minimizing slack in both private and public sectors. The remaining 6 articles present research conclusions but do not recommend prevention or mitigation. Notably, although some articles use the same variables, the authors employ different perspectives based on the unique situations and organizational climates they are addressing.

The recent studies have employed variables related to employee contracts and feedback frequency (Rohma & Anita, 2024), which also introduced variables such as evaluation of budget proposal and locus of commitment (Rohma, 2022) in different articles. This adds a new perspective on intermediate variables outside budget participation. The hybrid clawback could be a smoother alternative compensation scheme that is just as effective as a simple clawback, but without penalty provisions. Besides, informal LCOC controlling is one of the alternative low-cost management tools that should not be left out and needs the attention of managers to manage and develop employee commitment to the company (Rohma, 2022).

Two articles discuss the leadership style and ethics variables projected onto gender (Lucyanda & Sholihin, 2023) and (Adi & Lestari, 2022). The existence of a code of ethics is one way to start social norms. Additionally, a code of ethics may improve the organizational climate to support corporate members to behave ethically and avoid unethical behaviors (Lucyanda & Sholihin, 2023). The management needs to adjust their leadership style with rules applicable to Indonesian government enterprises. Management tends to obey written rules compared to unwritten policies, some companies with good corporate governance mechanisms apply good practice during the recruitment, training, and promoting process, as opposed to others (Lestari & Adi, 2021). Two studies that used the Religiosity variable (Agustina et al., 2022) and (Danil et al., 2021) found that this variable had a negative effect on the occurrence of slack. Organizational stakeholders dealing with employee recruitment or in the organization's management control system, as religiosity is an important factor that must be prioritized (Danil et al., 2021). People with strong religious convictions are more likely to uphold the principles of Sharia law and act ethically and An absence of religious conviction is correlated with dishonest behavior (Agustina et al., 2022). Apart from the variables that have been described, there are still other variables that are also considered to have an influence, positive or

negative, on the occurrence of budget slack. These variables, according to table 3, have been explained in full regarding mitigation that can be carried out by institutions to avoid detrimental budget slack.

From a behavioral theory perspective, the findings of this study suggest that budgetary slack in Indonesian organizations is closely linked to broader governance and corruption issues, as reflected in Indonesia's persistent Corruption Perceptions Index (CPI) score. Many determinants of budgetary slack identified in this review such as self-interest, obedience pressure, weak ethical norms, information asymmetry, and opportunistic behavior are also behavioral factors commonly associated with corrupt practices. When individuals deliberately manipulate budget targets to secure personal or group benefits, budgetary slack becomes not only an inefficiency problem but also a potential early indicator of corrupt behavior within organizations. The behavioral approach explains why formal regulations and control systems alone have not been sufficient to improve Indonesia's CPI performance. In environments characterized by hierarchical pressure, limited oversight, and tolerance of unethical behavior, budgetary slack may normalize manipulative practices and gradually erode accountability. Therefore, reducing budgetary slack through stronger ethical culture, transparency, trust, and behavioral-based control mechanisms can contribute to improving governance quality and, in the long term, support efforts to mitigate corruption and enhance public trust, as captured by improvements in the CPI.

CONCLUSION

This study reviewed forty-two articles on budgetary slack published between 2014 and 2024 in twenty-seven accredited national journals (SINTA 1 and 2) and SCOPUS-indexed journals. The articles were classified based on research topics, methods, causal relationships among variables, behavioral theories applied, mitigation strategies, and response rates. The findings indicate that most studies were published in *Jurnal Aplikasi Manajemen* and *The Indonesian Journal of Accounting Research*, with quantitative methods dominating the research approaches, followed by experimental studies in several periods.

The reviewed literature reveals inconsistent findings regarding the determinants of budgetary slack, which can be attributed to differences in research periods, organizational contexts, samples, methodological choices, and theoretical perspectives. In particular, variations in behavioral and contextual factors highlight that budgetary slack cannot be fully explained through a single theoretical lens. These inconsistencies confirm that budgetary slack remains a relevant and open research area, especially when examined through behavioral theory, which emphasizes human motivation, moral judgment, and social pressure in budgeting decisions.

From an implication perspective, this study demonstrates that behavioral factors play a central role in explaining budgetary slack and its broader consequences. Understanding budgeting behavior is increasingly important, especially in the Indonesian context, where persistent budgetary slack may contribute to weak governance and is potentially linked to corruption risks reflected in Indonesia's stagnant Corruption Perceptions Index (CPI). Budgetary slack should therefore be viewed not only as a managerial inefficiency but also as an early behavioral indicator of opportunistic and unethical practices. Strengthening ethical culture, transparency, and behavioral-based control mechanisms may help reduce slack and support long-term efforts to improve accountability and public trust.

This study has several limitations. First, it relies only on accessible SINTA accredited and SCOPUS indexed journals, which limits the breadth of the reviewed literature. Future research may expand the scope to ASEAN, Asian, or global contexts. Second, the analysis focused on thematic and methodological classifications without bibliometric techniques. Future studies could incorporate bibliometric and network analyses to better capture relationships among variables, authors, and research streams, thereby enriching the understanding of budgetary slack from a behavioral and governance perspective.

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