

## **The Effect of Budget Participation and Information Asymmetry on Budgetary Slack with Dark Triad Character as a Moderating Variable in Hospitals in East Kalimantan**

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### **Abstract**

This study aims to analyze the influence of budget participation and information asymmetry on budgetary slack, with Dark Triad characteristics as a moderating variable. The study was conducted in 54 hospitals in East Kalimantan, with 27 hospitals responding to the questionnaire. This research is included in the category of correlational research. The study sample consisted of 69 respondents, selected using the probability sampling method. Data was collected through the distribution of questionnaires via WhatsApp links, with a response period of two months. Data analysis was performed using the Structural Equation Modeling (SEM) - Partial Least Square (PLS) method, supported by Smart PLS software. The results show that budget participation has a positive and significant effect on budgetary slack. Additionally, information asymmetry also has a positive and significant effect on budgetary slack, meaning that the higher the information asymmetry, the greater the tendency for budgetary slack to occur. Furthermore, Dark Triad characteristics were found to moderate the relationship between budget participation and budgetary slack, as well as the relationship between information asymmetry and budgetary slack. In other words, individuals with Dark Triad traits tend to amplify the effects of budget participation and information asymmetry on the creation of budgetary slack. These findings emphasize the importance of strict supervision and effective budget control systems to minimize the negative impact of budgetary slack, particularly in organizational environments such as hospitals.

**Keywords:** Budget Participation; Information Asymmetry; Dark Triad Characteristics; Budgetary Slack

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## Introduction

Budgetary slack is a condition that occurs in the budgeting process of an organization, including in the hospital sector. Budgetary slack is defined as the difference between the total budget prepared and the actual estimate of subordinate capabilities. According to (Daumoser et al., 2018) Slack occurs because subordinates tend to provide inaccurate information, either by underestimating budgeted revenues or increasing budgeted costs for personal gain.

In this study, hospitals in East Kalimantan were chosen as the research location for several main reasons. First, East Kalimantan is a province with rapid economic development, but the health sector still faces challenges in budget allocation and efficient use of funds. Hospitals in this area must manage resources efficiently to ensure optimal health services for the community. Second, hospitals in East Kalimantan have high financial management complexity due to their high dependence on government budgets and BPJS (Dinkes Kaltim). This increases the potential for budgetary slack due to information asymmetry between management and medical staff.

Third, these conditions create a unique setting to explore how budget participation, information asymmetry, and dark triad personality traits interact in generating budgetary slack; an area that remains under-researched, particularly within the hospital sector of this region.

Budgetary slack phenomenon in the hospital sector can affect the efficiency of budget use and the achievement of more accurate financial targets (Chong & Khudzir, 2018). The imbalance of information between management and hospital staff can create opportunities for certain individuals to manipulate the budget for personal gain or to avoid the pressure of achieving targets (Ngo et al., 2017a). Nevertheless, most existing research has been conducted in corporate or manufacturing contexts, with limited exploration in public health institutions like hospitals-especially in the context of East Kalimantan.

Based on data obtained from the 2020-2021 hospital income and expense report, the budgetary slack phenomenon can be observed through the difference between the prepared budget and the realization of hospital income and expenses (Faria & Silva, 2013).

ABC Hospital in East Kalimantan recorded a significant difference between the budget and the realization of revenue and expenses. In 2020, total revenue was budgeted at IDR126.05 billion, but the realization reached IDR129.01 billion, exceeding the budget. A similar condition occurred in 2021, with a revenue budget of IDR133.32 billion and a realization of IDR133.85 billion. On the other hand, for total expenses, the 2020 budget of IDR86.83 billion was only realized at IDR81.41 billion. This difference indicates budgetary slack, lower revenue estimates and higher expense estimates can accommodate reserve needs to reduce the risk of target failure.

Budget participation is often seen as a strategy to improve budget accuracy and commitment. Through the direct involvement of the employees concerned, it is hoped that budgeting will be more realistic and integrated with the needs of the organization. However, budget participation also provides opportunities for certain individuals to take advantage of information asymmetry. Information asymmetry is an imbalance in access to information between the managerial party and other parties involved. In this condition, employees who have a lot of information tend to prepare profitable budgets, such as inflating expenses to minimize target pressure or lowering revenue estimates (Rominho et al., 2019).

Information asymmetry is an imbalance in access to information between parties involved in budget decision-making, such as upper management and subordinates. Employees who have more access to company information can create budgets that benefit them personally. For example, certain employees may intentionally inflate cost estimates to reduce target achievement pressure or hide potential revenue information to facilitate future resource allocation (Ngo et al., 2017).

The Agency Theory considers budgetary slack as a form of opportunistic behavior in budgeting that is influenced by individual characteristics, especially the Dark Triad, which includes narcissism, Machiavellianism, and psychopathy. Narcissism drives individuals to seek recognition and build a good self-image by creating slack in the budget. Machiavellianism exploits information asymmetry manipulatively for

personal gain, while psychopathy allows individuals to take action without regard to its impact on the organization(Sampouw, 2018a).

Budgetary slack phenomenon in the context of hospitals in East Kalimantan shows a gap between theory and practice. In theory, budget participation and information asymmetry can be controlled to improve organizational performance. However, in practice, individual character factors, such as the dark triad, can exacerbate budget constraints. Thus, a clear research gap exists: while previous studies have explored budget participation and information asymmetry, limited research has integrated these factors with dark triad traits in the specific context of hospital budgeting in East Kalimantan.

According to Paulhus & Williams (2002), the dark triad character or dark personality is a trait that reflects selfish, manipulative, and unempathetic characteristics towards others. Individuals with dark triad characteristics tend to manipulate information to create budgetary slack for personal gain. They can overestimate costs or underestimate revenues to make targets easier to achieve or to gain certain benefits. This action can damage transparency and reduce efficiency in hospital budget management. Therefore, strict supervision is needed to prevent negative impacts caused by individuals with these characteristics (Feist, J., & Feist, 2010).

Research shows that employees with dark triad characteristics tend to use the budget participation process to create slack, especially in organizations with uneven information structures. In the study(Suhartini et al., 2017)it was revealed that the weak budgeting system design provides great opportunities for individuals with manipulative characters to exploit loopholes for personal gain.

The phenomenon of budgetary slack in the context of hospitals in East Kalimantan shows a gap between theory and practice. In theory, budget participation and information asymmetry can be controlled to improve organizational performance. However, in practice, individual character factors, such as the dark triad, can worsen budget constraints. Thus, it is important to examine how these three factors budget participation, information asymmetry, and the dark triad interact in creating budgetary slack.

## **Literature Riview**

### **Budgetary Slack**

According to(Daumoser et al., 2018) budgetary slack is the gap between the designed budget and the realization that occurs in the hospital, this budget is often designed to benefit certain parties. According to(Chong & Khudzir, 2018), adding that budgetary slack occurs due to weak supervision within the company and lack of monitoring between one party and another, thus creating opportunities for budgetary slack. Budgetary slack can cause various problems, including difficulty in setting accurate budget targets. This condition creates ambiguity and inaccuracy in recording hospital costs and income, making it difficult for management to evaluate the actual financial condition. In addition, this phenomenon can reduce transparency in the budget preparation process and raise suspicions about the motivations behind the allocation of funds (Mahmudi, 2011). Thus, while Daumoser et al. (2018) highlight the intentional creation of slack, Chong and Khudzir (2018) point to systemic weaknesses as the cause, suggesting that both individual and organizational factors contribute to budgetary slack.

### **Budget Participation**

Budget participation is the involvement of managers and subordinates in the budget preparation process, so that it is not only the thoughts of superiors, but also the results of the thoughts of subordinates. In budget participation, each member of the hospital has the opportunity to provide input and understand the goals and targets of the hospital, which are stated in the expenditure and income budget (Fauzan, 2020). According to(Sampouw, 2018) the main purpose of a budget is how the budget is made and how it is implemented. Thus, while Fauzan (2020) stresses the inclusiveness of the process, Sampouw (2018) adds that the success of participatory budgeting relies heavily on subsequent execution.

### **Information Asymmetry**

Information asymmetry occurs when one party has an advantage and excess information regarding the company's operations, including the flow of money in and out of the hospital, compared to other parties in the hospital. According to(Haryani, 2018) lower management of a hospital

tends to have a deeper understanding of operations than upper management.

According to (Fanani & Saudale, 2019) information asymmetry is a major aspect in the occurrence of budgetary slack. Subordinates often have more access to information than superiors, and when decisions made by subordinates are approved, this causes budgetary slack. The lack of information held by superiors is exploited by subordinates for individual gain. According to (Ngo et al., 2017) information asymmetry is very contrary to the principle of equal distribution of information. Thus, while Haryani (2018) focuses on structural differences in information access, Fanani and Saudale (2019) and Ngo et al. (2017) emphasize the negative ethical consequences arising from these imbalances.

### **Dark Triad Characters**

The dark triad character or dark personality is a trait that is generally disliked in social circles, because this characteristic reflects a selfish, evil, and self-interested nature. According to (Paulhus, D.L., & Williams, 2002) The dark triad is a series of bad attitudes that contain three elements, namely Machiavellianism, narcissism and psychopathy. Dark triad is the dark side of humans that has a negative impact on the social environment or team at work. The dark triad character is seen as only selfish and antisocial, someone who has dark triad traits is usually known as a bad person, manipulative and has no empathy for other individuals (Paulhus, D.L., & Williams, 2002). When connected to the hospital budget, this character is very dangerous. Because individuals who have dark triad characters will make unfair budget decisions and will not consider the success of the company's progress, but only see it from their own personal perspective. (Paulhus, D.L., & Williams, 2002). While most research describes dark triad individuals as socially harmful (Paulhus & Williams, 2002), in budgeting contexts, their impact is more strategic and covert, posing serious risks to budget integrity and organizational transparency.

## **Research Methods**

### **Types of Research**

This research is included in the category of correlational research, namely, to analyze the influence of several independent variables (exogenous/independent) on one dependent variable (endogenous/dependent) or known as multivariate. The data used are primary data with a time series of cross-sectional, while the measurement scale uses a Likert scale of 1 to 5 using interval data (level), so that it can be analyzed using multiple regression.

### **Population and Sample**

In this study, the population was 54 hospitals recorded in the data from the Central Statistics Agency (BPS) of East Kalimantan. In this study, the researcher used the Probability Sampling method to provide equal opportunities for each hospital in the population to become a sample. The sample in this study consisted of 54 hospitals that had been determined based on research criteria, but just 27 hospitals responding to the questionnaire. The study sample consisted of 69 respondents, selected using the probability sampling method. In this study, the type of data used is quantitative data.

### **Method of Collecting Data**

According to (Sugiyono, 2017) primary data collection was carried out using a questionnaire (questionnaire) which was distributed to respondents, namely employees who met the criteria. Data was collected through the distribution of questionnaires via WhatsApp links, with a response period of two months.

### **Data Analysis**

Data processing in this study used smartPLS SEM (Partial Least Square – Structural Equation Modeling) Software. Hypothesis testing can be done by looking at the t-statistic value and probability value. The null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted if the t-statistic value exceeds the critical limit set based on the level of significance. Meanwhile, if the test is carried out using probability (p-value), then  $H_a$  is accepted if  $p < 0.05$ .

## Result and Discussion

At the data collection stage, questionnaires were distributed to 54 hospitals that had been designated as research samples. However, not all hospitals filled them out and returned them. Of the total 54 hospitals, only 27 hospitals responded and filled out the questionnaires completely.

**Table 1.** Outer Loading Results

Budget Participation (X1)		Information Asymmetry (X2)		Budgetary Slack(Y1)		Dark Triad Characters (Z)	
PA1	0.865	AI1	0.794	BS1	0.798	KDT1	0.759
PA2	0.848	AI2	0.873	BS2	0.860	KDT2	0.714
PA3	0.795	AI3	0.869	BS3	0.889	KDT3	0.716
PA4	0.882	AI4	0.838	BS4	0.730	KDT4	0.742
PA5	0.878	AI5	0.881			KDT5	0.761
PA6	0.860	AI6	0.853			KDT6	0.770
						KDT7	0.777
						KDT8	0.718
						KDT9	0.702
						KDT10	0.747
						KDT11	0.741
						KDT12	0.737
						KDT13	0.743
						KDT14	0.769
						KDT15	0.799
						KDT16	0.778
						KDT17	0.757
						KDT18	0.753
						KDT19	0.724
						KDT20	0.789
						KDT21	0.748
						KDT22	0.737
						KDT23	0.702
						KDT24	0.783
						KDT25	0.734



Budget Participation (X1)	Information Asymmetry (X2)	Budgetary Slack(Y1)	Dark Triad Characters (Z)
			KDT26 0.702

The following is a diagram showing the loading factor of each indicator on its variable and the magnitude of the influence of Rsquare (R2) of the independent variable on the dependent variable.

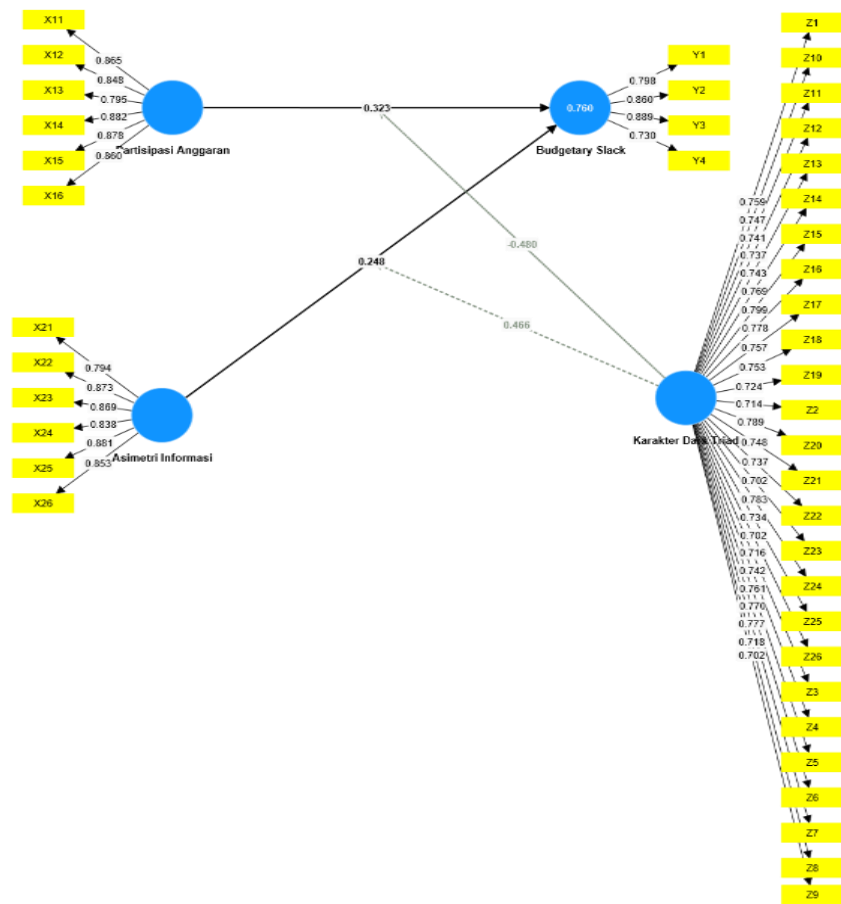


Figure 1. Partial Least Square Loading Factor  
Source: SmartPLS Output 2024

Discriminant Validity

Table 2. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)	Information
Budget Participation	0.731	Valid

Information Asymmetry	0.726	Valid
Budgetary Slack	0.675	Valid
Dark Triad Characters	0.558	Valid

Source: Research Results, 2024

The square root AVE value for each outer loading variable in this study shows a value exceeding 0.5 for each construct, so that the discriminant validity based on AVE (Average Variance Extracted) is valid. After the construct is called valid, the next step is testing the reliability of the research construct.

### Composite Reliability

**Table 3.** CompositeReliability

	<b>Composite Reliability (Rho_C)</b>	<b>Information</b>
Budget Participation	0.942	Realiable
Information Asymmetry	0.941	Realiable
Budgetary Slack	0.892	Realiable
Dark Triad Characters	0.970	Realiable

Source: Research Results, 2024

The reliability standard of each outer loading variable of the research model shows the composite reliability value for each construct, which is more than 0.7, thus all constructs in the model achieve the reliability criteria.

### Cronbach's Alpha

The Cronbach's alpha value of each variable will be presented in table 4 Cronbach's Alpha.

**Table 4.** Cronbach's Alpha

	<b>Cronbach's alpha</b>	<b>Information</b>
Budget Participation	0.928	Realiable
Information Asymmetry	0.925	Realiable
Budgetary Slack	0.838	Realiable
Dark Triad Characters	0.968	Realiable

Source: Research Results, 2024

Referring to table 4, the Cronbach's alpha of all variables has a value of more than 0.70. This means that each variable has reached

Cronbach's alpha, thus it can be concluded that all variables have a high level of reliability.

After the model is estimated to meet all valid and reliable criteria for the outer model, the next stage is testing the inner model (structural model). The structural test model is carried out to prove the relationship of the latent constructs in the research model. Structural model testing can be processed to review its R-square value as a goodness-fit model test.

**Table 5. R- Square**

	R-square adjusted
Budgetary Slack	0.741

Source: Research Results, 2024

The table of R-Square calculation results for the inner model in this study can be explained, namely budgetary slack (Y) shows an R-Square value of 0.741, which means that budget participation (X1) and information asymmetry (X2) are able to explain the variance of budgetary slack (Y) with a moderate score of 74.1%, while the rest with a score of 26.9% is explained by other variables that were not studied;

### **Structural Model Test Analysis or Inner Model**

Structural model testing is testing the relationship between variables. The following are the results of the bootstrapping diagram of each independent variable indicator on the dependent variable.

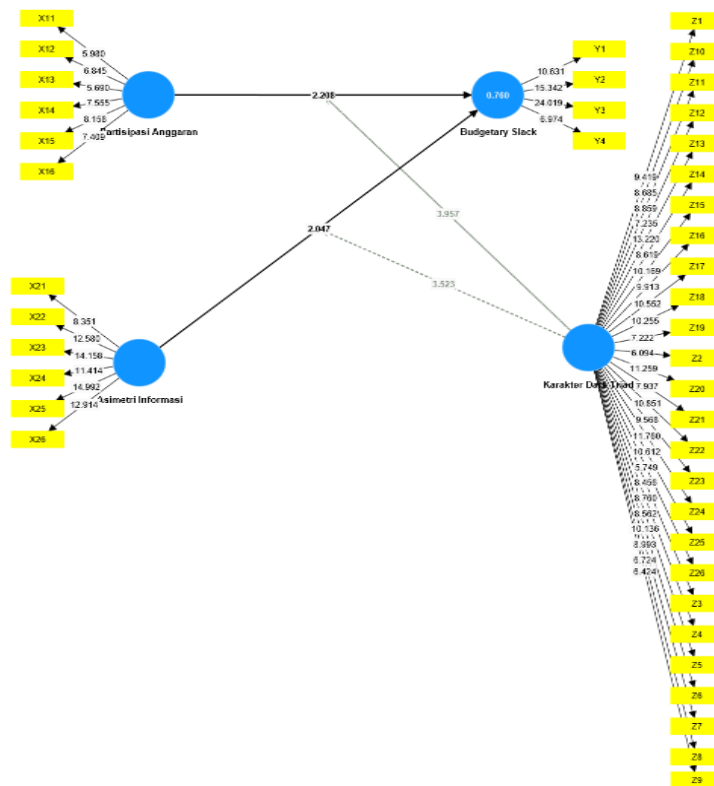


Figure 2. Bootstrapping Diagram

From the results of the inner model test, the results obtained for all variables with a t-statistic value above 1.997 indicate that there is a significant influence from exogenous variables to endogenous variables.

### Hypothesis Testing Results

The following presents the overall results of the hypothesis testing.

Table 6. Hypothesis Testing Results

Hypothesis	Original sample (O)	T statistics ( O/STDEV )	P values	Conclusion
H1 - The Effect of Budget Participation on Budgetary Slack	0.248	2,047	0.041	H1 Accepted
H2 - The effect of asymmetry on budgetary slack	0.323	2,208	0.027	H2 Accepted

H3 - The Influence of Dark Triad Character Moderates the Relationship between Budget Participation and Budgetary Slack	0.466	3,523	0,000	H3 Accepted
H4 - The Influence of Dark Triad Characters Moderates the Relationship between Information Asymmetry and Budgetary Slack	-0.480	3,957	0,000	H4 Accepted

Source: Research Results, 2024

### The Impact of Budget Participation on Budgetary Slack

The results of the study indicate that budget participation has a significant influence on budgetary slack in hospitals in East Kalimantan. This study shows a close relationship between budget participation and budgetary slack, which is supported by questionnaire data that identifies patterns of respondent involvement in budget preparation.

Budget participation plays an important role in determining the effectiveness of budget management in hospitals. Based on data obtained from a questionnaire containing questions such as: "How often are you involved in the budget preparation process?", "Are your opinions considered in budget decision making?", and "To what extent do you understand the objectives of the budget that have been set?", respondents involved in this study provided varying views regarding their involvement in the budgeting process. Descriptive analysis showed that most respondents felt that their participation in budgeting was quite high, with an average score reaching 4.2 on a scale of 5 (Fauzan, 2020). This shows that managers and employees feel they have the opportunity to contribute to the budgeting process.

From the results of data processing using the SEM (Structural Equation Modeling) method with Smart PLS software, it was found that budget participation has a positive and significant effect on budgetary slack. The regression coefficient is 0.45 with a p-value of 0.02, which is smaller than the significance level of 0.05. This indicates that the higher

the budget participation, the greater the possibility of budgetary slack (Chong & Khudzir, 2018).

Questionnaire data analysis shows that the level of transparency of information and communication between management levels also influences this relationship. Low transparency increases the chances of slack, while effective communication tends to reduce the negative effects of budget participation on slack (Fanani & Saudale, 2019). Therefore, although budget participation can improve accuracy and involvement in budgeting, the potential for budgetary slack remains a challenge that needs to be overcome through careful management.

### **The Impact of Information Asymmetry on Budgetary Slack**

This study shows that information asymmetry has a positive and significant effect on budgetary slack in hospitals. Based on agency theory, when one party, such as an agent in an organization, has wider access to information than the principal, this creates an opportunity for the agent to exploit the information advantage opportunistically. In the context of budgeting, this often occurs by proposing a budget that is higher than actual needs or setting a revenue target that is lower than it should be. This action allows the agent to create budget reserves or slack, which provides a sense of security against uncertainty but creates inefficiencies in resource allocation (Fanani & Saudale, 2019).

The questionnaire data shows that individuals who have better access to information about the operational conditions of the hospital, such as department needs and potential cost savings, often use this advantage to propose estimates that are not entirely accurate. For example, department heads may propose a budget that is higher than the actual needs, to create flexibility or buffer space in the budget. This is supported by one of the indicators in the questionnaire that assesses respondents' understanding of the information advantage they have in the budgeting process and how it is used to influence budget decisions. This finding is in line with (Mahatmyo, 2014) research, and Ngo and Doan (2017), who stated that information asymmetry is often exploited by individuals to create budgetary slack that benefits them personally.

This relationship is further strengthened by the presence of incentive motivation, such as performance bonuses, which are the main

drivers of slack behavior. By creating slack, individuals feel safer to achieve or exceed budget targets without major risks. However, this practice has a negative impact on organizational efficiency, as it causes suboptimal resource allocation and reduces budget transparency. This study strengthens the results of (Rominho et al., 2019) which emphasizes that weak transparency and internal control magnify the negative impact of information asymmetry on budgetary slack.

### **The Influence of Dark Triad Characters Moderates the Relationship between Budget Participation and Budgetary Slack**

Dark triad characters significantly moderate the relationship between budget participation and budgetary slack. A study conducted by (Nottar et al., 2022) revealed that traits such as Machiavellianism, narcissism, and psychopathy tend to exacerbate budget manipulation, especially in organizations with uneven information structures. Individuals with Machiavellianism traits often take the opportunity to hide information or propose a larger budget than actual needs for personal gain (Nottar & Santos, 2022).

In the context of agency theory, the relationship between principals (top managers) and agents (lower managers or employees) is often characterized by conflict due to information asymmetry. Agents with more complete access to information can use this advantage to create budgetary slack (Jensen & Meckling, 1976). Budget participation, although aimed at increasing accuracy and involvement, also provides space for individuals with dark triad characteristics to manipulate the budget for personal gain. Previous research by Chong & Khudzir (2018), emphasized that although joint monitoring can reduce the risk of manipulation, individuals with dark triad traits are still able to exploit loopholes in the system. A study by Daumoser & Sohn (2018), also highlighted the importance of transparency in budgeting to reduce the impact of individual manipulative traits in the budgeting process.

The indicators in this research questionnaire are designed to evaluate the extent to which budget participation provides opportunities for manipulation, such as through active involvement and contribution in budgeting. The Dark Triad as a moderator is measured by assessing the level of narcissism, Machiavellianism, and psychopathy of respondents,

for example the tendency to keep information secret for personal gain (Paulhus & Williams, 2002). In addition, information asymmetry that exacerbates the influence of the dark triad is measured through indicators such as "understanding of budget costs" or "technical knowledge of the job" (Fisher, Frederickson, & Pfeffer, 2002). The combination of manipulative budget participation and information asymmetry exploited by individuals with dark triad traits significantly increases budgetary slack (Fanani & Saudale, 2019).

These findings have important implications for organizations, especially in the design of transparent budget systems and strict supervision to reduce manipulation. Employee ethics training is needed to mitigate the negative effects of manipulative nature in budgeting. In addition, an in-depth questionnaire evaluation can help organizations understand the dynamics of the relationship between budget participation, information asymmetry, and dark triad characteristics, so that more effective policies and a more ethical work culture can be implemented.

### **The Influence of Dark Triad Characters on Moderating the Relationship between Information Asymmetry and Budgetary Slack**

The results showed that dark triad traits significantly moderated the relationship between information asymmetry and budgetary slack. Nottar et al.'s (2022) study revealed that individuals with dark triad traits, such as Machiavellianism, narcissism, and psychopathy, tend to exploit information asymmetry to create budget manipulation that benefits them. Machiavellianism, for example, makes individuals strategically exploit imbalanced information to create budgets with hidden slack (Chong & Khudzir, 2018). Narcissism drives individuals to use this information to maintain a positive self-image, while psychopathy allows someone to ignore the negative impacts of budget manipulation on the organization (Paulhus & Williams, 2002).

In agency theory, information asymmetry is a condition where an agent has more or more complete information than the principal, which can be used for personal gain (Jensen & Meckling, 1976). In this context, individuals with dark triad characters can use their excess information to create unrealistic budgets or hide important information, thereby



creating greater budgetary slack (Fanani & Saudale, 2019). A study by Faria & Silva (2013) also supports that the greater the information asymmetry, the greater the opportunity for individuals to misuse information in creating slack.

This study measures how dark triad traits moderate the relationship between information asymmetry and budgetary slack through indicators such as technical knowledge of the job, understanding of budget costs, and ability to influence financial management. Respondents with high levels of Machiavellianism, for example, may agree with statements in the questionnaire such as I use technical information to influence budget outcomes. This indicator provides insight into how dark triad traits exacerbate the negative effects of information asymmetry in budgeting (Nottar & Santos, 2022).

The implications of these findings emphasize the importance of transparency and oversight in the management of organizational information. Organizations should adopt more open information management policies to reduce opportunities for manipulation, such as the implementation of information technology that allows for equal access to data. In addition, work ethics training is also needed to help employees understand the long-term impact of their manipulative actions on the organization. By understanding the relationship between information asymmetry, dark triad characteristics, and budgetary slack, organizations can develop more effective policies to create a fair and ethical work environment.

## **Conclusion**

This study investigated the effect of budget participation and information asymmetry on budgetary slack, with Dark Triad traits as a moderating variable, based on research conducted in 27 hospitals in East Kalimantan involving 69 respondents. The findings showed that both budget participation and information asymmetry positively and significantly influenced budgetary slack, while Dark Triad traits strengthened these relationships. Individuals with manipulative, narcissistic, and psychopathic tendencies were more likely to exploit budgetary processes for personal gain. Based on these results, practical

recommendations include strengthening supervision mechanisms, implementing transparent budget preparation procedures, screening for negative personality traits during recruitment and promotion, and designing incentive systems that reward transparency and accuracy rather than merely achieving financial targets. Theoretically, this study expands the budgeting behavior literature by highlighting the significant moderating role of personality traits, particularly the Dark Triad, suggesting the need for psychological considerations in financial management studies. Addressing both structural and behavioral factors is crucial to minimizing budgetary slack, especially in healthcare institutions where effective resource management is essential.

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