Analysis of The Influence of Budget Participation, Clarity of Budget Targets and Organizational Commitment on Budget Spreads as Moderation Variables

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Abstract. This study aims to determine the effect of budgetary participation, clarity of budget targets, organizational commitment influence on slack budget in District Offices throughout Central Mamuju Regency.The research method used is quantitative methods. The results of this study show that: The results of the first hypothesis test show that budgetary participation is related to agreement slack. Thus it can be interpreted that the budget targets are related to budgetary slack. The tcount value for the organizational commitment variable is 2,349 which is greater than the table value, which is 2,000 with a significant level of 0.004, less than the significant value of α of 0.05. Thus it can be interpreted that organizational commitment is related to budgetary slack.

Keywords: participation, clarity, commitment, budgetary slack.

1 Introduction

A budget is an organizational plan that is written down in financial terms, compiled and used for a predetermined period of time. Every regional government organization in carrying out the budgeting process is regulated in PP no. 58 of 2005 concerning Regional Financial Management. Domestic regional financial management is stipulated in the Minister of Home Affairs regulation NO. 59 of 2007 concerning guidelines for regional financial management of budgeting which starts with planning, production, implementation, reporting and inspection (Wavi, 2018).

The scope of the factory sector budget agreement in Indonesia includes, among others, the Draft Regional Revenue and Expenditure Budget (RPPD). RAPD is defined as the regional government's annual financial plan approved by the DPRD which contains income and expenditure items that are the target or target to be achieved for one year. Where in the preparation of the RKPD the parties involved started from the Kelurahan, District, SKPD Scope

to the authority by the DPRD, so that in this study chose District Offices throughout Central Mamuju Regency as research objects.

The performance-based budgeting system is an efficient and participatory development process with the hope of improving agency performance. Regional budgets are prepared by the executive as the agent and approved by the legislature as the principal. However, performance appraisal based on budget targets will encourage agents to carry out budgetary slack for a better career path in the future (Wavi, 2018).

The Regional Work Unit (SKPD) is one of the public sector organizations. Budget participation is needed because it affects budgetary slack. Dianya company has an efficient budget targets in achieving goals. This target is met if the employees involved have high morale (Wavi, 2018).

The occurrence of budgetary gaps in the Districts of Central Mamuju Regency is influenced by several variables. One of the variables that researchers use is participation. The factor causing the rise of the budgetary gap is budget sensitivity. Participation has a positive effect on organizational commitment, employee attitudes, increasing the quantity and quality of production, and increasing cooperation among managers. Budgetary participation in the public sector occurs when there is a sense of participation for every employee and manager who is responsible for making budgetary decisions.

Budgetary slack is a discrepancy between the realization of the resulting agreement and the stipulated budget estimate. Budgetary slack occurs when budget preparers make more expenditure than they should and make lower income in order to achieve budget targets more easily (Harvey, 2015).

The characteristic of the budget is the clarity of targets. According to Priyanti (2013) insight into budget targets is how far the budget is set clearly and precisely so that it is easy to understand. With clear goals, it is easier for individuals to set targets that have been set. Research conducted by Cika and Dwika (2016) shows that clarity of budget targets has a negative effect on budgetary slack in regional work units. Research conducted by Agusti (2013) shows that the clarity of budget targets has a negative effect on budgetary slack in regional work units.

Another factor that is thought to influence the relationship between budgetary participation and budgetary slack is organizational commitment. Organizational commitment is displayed in an attitude of acceptance, belief strong attitude towards the values and goals of an organization and a strong urge to maintain damage within the organization in order to achieve organizational goals (Robbin, 2018). The results of previous research conducted by Ikhsan and Ane (2017) state that organizational commitment is able to moderate the effect of participatory budgeting on budgetary slack.

The next variable is the clarity of budget targets which has implications for officials to prepare budgets in accordance with the targets that government agencies wish to achieve. The sub-district offices in the Central Mamuju Regency also use clarity of budget targets to achieve the desired budget. The concept of organizational commitment is a variable that plays an important role in the relationship between budget target reach and budgetary slack. The problem that occurs at the District Office in the Central Mamuju Regency is the persistence of time for employees. Employees are inconsistent with their operational jams and lack supervision from superiors.

Based on the description previously stated, the researcher is interested in taking or analyzing more deeply regarding budget participation, budget clarity, and organizational commitment as outlined in the form of a study: "Analysis of the Influence of Budget Participation, Clarity of Budget Targets and Organizational Commitment to Budgetary Slack as a Moderating Variable (Study of District Offices in Central Mamuju Regency) ".

State the purpose of the research to be carried out. Research objectives scope and amount in accordance with the formulation of the problem. 1) To determine the effect of budgetary participation on budgetary slack as a moderating variable (Study of District Offices throughout Central Mamuju Regency. 2) To determine the effect of budget target clarity on budgetary slack as a moderating variable (Study of District Offices in Central Mamuju Regency. 3) To determine the effect of organizational commitment on budgetary slack as a moderating variable (Study of District Offices throughout Central Mamuju Regency.

2 Literature Review

2.1 Participation Budget Budget

Rizandi (2015) stated budget control as a process within the organization that involves managers in capturing the budget goals for which they are responsible. So, participatory in the completion of the budget can be interpreted as a person's participation in preparing and agreeing decisions together. The success or failure of staff in an OPD in carrying out the budget is a direct reflection of the success or failure of the OPD's management in carrying out the duties and responsibilities they carry out. In the process of agreement agreements often involve middle and lower level managers. The participation of this manager is very important in motivating subordinates so that organizational goals can be achieved. Participation enable good communication, interaction with each other and cooperation between organizations so that it is expected to be able to achieve organizational goals.

Public sector budget participation shows the extent of participation for local government officials in understanding the budget proposed by their work units and the influence of their budget accountability center (Dewi, 2015). Budgetary participation in the public sector occurs when the executive, legal and public work together in budgeting.

The advantages of participatory budgeting are as follows:

a. Everyone at all levels of the organization is recognized as a team member whose views and judgment are respected by top management

b. Everyone who is directly related to an activity has the most important position in making budget estimates

c. Everyone is more likely to achieve a budget that involves this

d. A participatory budget has its own unique control system.

2.2 Clarity of GoalsBudget Budget

According to Kenis (2012: 64) explains that the brightness of the budget target is an illustration of the extent to which the budget objectives are set clearly and specifically with the aim that the budget can be understood by employees who are responsible for the standard targets of the budget. A budget is an expression of management's expectations and plans about the future of the agency's goals and makes everyone in the organization aware of the agency's economic resources the demand for the economy and the limitations on economic resources.

Consideration of behavioral accounting aspects is often forgotten or not a major consideration in setting the budget so that the end result is often a significant gap (slack) between the planned and the actual realization. If there is positive slack then the result is considered as management achievement in implementation budget. If there is negative slack, then the result is considered as the result of inefficiency in budget execution.

It is ambiguously stated that the clarity of budget goals can lead to confusion, tension and employee dissatisfaction. Top level management can increase job satisfaction, inhibit work stress and improve wristbands associated with budgetary performance attitudes and cost efficiency. The clarity of budget targets illustrates the extent of the agreement which is stated clearly and specifically and easily understood by those responsible for the crime.

According to Putra (2013) states that the clarity of budget profit targets is as follows:

1) increased budgetary slack and improved quality of work

2) Help explain what to expect

3) Eliminate boredom

4) Increase the mastery of the work results achieved

5) Affects the level of spontaneous competition of workers which will further increase their performance.

6) Increases self-confidence and pride when goals are achieved and will accept further challenges

7) Awaken sense of being able to work so willimprove the performance.

2.3 Organizational Commitment

Participation in budgeting creates commitment. Commitment is a person's intensity to identify himself and his level of involvement in an organization, Sahara (2012:42). Organizational commitment is needed as an indicator of employee performance. Employees with high commitment are expected to show optimal performance. Someone who joins an organization in a company or in a government agency requires a commitment within himself. Baihaqi (2012:244). There is a high organizational commitment it will influence local government officials to work hard in achieving the goals set.

Commitment is the ability and willingness to align personal behavior with the priority needs and goals of the organization. This includes ways of developing goals or meeting organizational needs, which essentially prioritizes organizational missions over personal interests according to

Alfi (2014: 8). According to Jennifer et al (2012: 187) there are three dimensions of organizational commitment, namely:

1) Effective commitment is a commitment when the employee becomes a member of an organization, likes to believe and feels good in the organization and will do the best for the organization.

2) Continuation commitment, when employees are not committed and have a great desire to be in an organization but they think that the income left is too large, such as (loss of seniority, job security, retirement, health benefits and so on).

3) Normative commitment (normative commitment) is a feeling that requires you to stay in an organization due to obligations and responsibilities towards this organization based on the norms, values and beliefs of employees.

In the context of local government officials who feel that their budget targets are clear, they will be more responsible if they are supported by a high level of commitment from the apparatus to local government organizations (agencies). Officials will prioritize the interests of the organization rather than personal interests. This will encourage officials to prepare budgets in accordance with the goals to be achieved by the organization so that it will reduce budgetary slack.

The existence of clear targets will make it easier to account for the success or failure of task implementation organization in order to achieve the goals and objectives that have been set previously.

According to Niva Anola (2011) organizational commitment includes 3 attitudes that is:

1) A sense of identification with organizational goals

2) A sense of involvement with organizational tasks and

3) Sense of loyalty to the organization

2.4 Budgetary Budget Gap (Budget Allowance)

According to Asri et al (2016: 41) define budgetary slack as the amount in which managers deliberately put excessive resources into the budget or consciously do not express true productive abilities. The creation of budgetary slack can mainly be attributed to the tendency of managers to control the resources of managers' aspirations and the degree to which departments are encompassed. So, budgetary slack is an anger that is deliberately created by lower-level managers where they report that the budget does not match the best estimate for the company/organization, namely when making a lower revenue budget and budgeting expenditures that are higher than the true estimate.

Meanwhile, according to Suartana (2010: 138) companies often use the budget as the only measure of management performance, because that is what is available. This kind of budget squeeze allows slack starts. Performance appraisal based on whether or not the target agreement is achieved will encourage subordinates to create slack with the aim of increasing the prospects for future budget participation. Budget slack is the difference between the stated budget and the

best budget estimate that can be honestly predicted. Managers create slack by underestimating revenues and higher costs.

In a participatory budgetary process, budget slack is a discrepancy between the use of funds that are larger than the budget that you have previously planned. With a high budget slack, it will result in the possibility of adding funds beyond the original budget plan or remaining in accordance with the established budget plan but hindering the performance of budget executors. In preparing the budget, the involvement of subordinates is very necessary, based on the theory of subordinate agencies, it will make budget targets easier to achieve (Miyati, 2014: 21).

There are three main reasons for budgetary slack according to Supanto (2012):

1) people always believe that their work will look good in the eyes of the boss if they can achieve the budget.

2) Budgetary slack is always used to overcome conditions if there are no unexpected events that occur, the manager can exceed/reach his budget.

Budget plans are always cut in the process of allocating resources. Budgetary slack Budgetary slack is a common thing for managers, both managers in profit-oriented and non-profit oriented companies that have been stable or those that are developing.

3 Research Method

The research approach used in this study is a quantitative method with an explanatory approach, which is a research method that uses a quantitative approach perspective with an explanatory type that will be used to explain whether there is an influence on budget sensitivity, budget targets, organizational commitment to budgetary slack as a moderating variable (Study of District Offices in Central Mamuju Regency).

The type of data used in this study consists of:

1) Quantitative data, namely because research data is in the form of numbers and analysis uses statistics. (Shodiq and Febri, 2015:31).

2) Qualitative data, namely data that can be observed and recorded, data types that are non-numeric, this type of data is collected based on observations.

3) Data sources can be distinguished:

4) Primary Data: data that comes from the first party, namely from the research location, the District Offices of the Central Mamuju Regency.

5) Secondary data: data that comes from a second party, that is sourced from reference books, journals, theses.

According to Arikunto (2012: 121) the population is part of the generalization area which consists of objects or subjects that have certain characteristics and have the same opportunity to be selected as members of the sample. The population in this study were all sub-district office staff in Central Mamuju Regency with a total of 432 people.

Somantri and Muhidin (2012: 82-84) samples were taken spontaneously, meaning that anyone who accidentally meets the researcher and according to their characteristics, that person can be used as a sample.

The research was carried out in District Offices in Central Mamuju Regency, therefore a purposive sampling technique was used by the researcher, namely making all respondents into the sample. then the number of respondents in this study as many as 63 people.

Data collection outline consists of:

1) Observation is an activity that directly presents the research location and then summarizes the information in the form of initial data.

2) Interviews are needed to support the two data above, if needed to complete the data, it is usually given to one of the agency representatives such as the head of the District Office in Central Mamuju Regency and their staff. The data from the interviews are qualitative data in nature.

3) Questionnaires or lists of questions were given to respondents. Questionnaires are useful for changing qualitative data into quantitative data.

The data analysis method used in this study is a multiple linear regression analysis method with the following formula:

$Y = A + b_1 X_1 + b_2 X_2 + b3 X 3 + e$

With :

Y   = Budget Budget Gap

X1   = Participation Budget Budget

X2   = Clarity of Budget Targets Budget

X3   = Commitment Organization

B0   = Regression Constant b1, b2,b3 =Count Parameters

e   = Storage or error

Furthermore, to determine the effect of the independent variables on the related variables both jointly and individually, the F-test, t-test and the coefficient of determination R^2 and part of r^2 are used.

To test the hypothesis proposed as follows (Sugiyono, 2010):

1) The t test (partial) is used to partially test the regression coefficient parameters for each independent variable. If a factor X has an influence on Y, if the value of tcountbigger Ttableor valuethe probability of calculating is smaller here than a (a=5%) effect means that there is resistance to H0while vice versa if the value of tcount smaller ttable or the possible calculated value is greater than A (a = 5%) then the performance of the X factor has no effect on Y. tcount> ttableor P value < a, Reject H0tcount<ttableor P value < a, Accept H0

2) The F test (Simultaneous Testing) is used to simultaneously test the suitability of the model whether budget participation, understanding of budget targets and organizational

commitment to budgetary slack. If completed further: Fcount <Ftable, then H0 is accepted, meaning that the X factor together has no significant effect on Y. Farithmetic > Ftable, then H0 is rejected, meaning that at least one X factor has a significant effect on Y.

3) To see the closeness of the relationship between the independent variables (Independent Variable) to the bond variable (Depending on Variables) it is clear that the correlation coefficient (R) if the value of R> 0.5 means a strong relationship, R = 0.5 means a moderate relationship and R <0.5 means weak relationship.

4 Result

4.1 Data Validity Testing

In a study the validity (validity) and reliability (reliability) of a research result depends on the measuring device (instrument) used and the data obtained. For this reason, it is necessary to carry out tests, namely validity tests (validity tests) and reliability tests (validity tests). reliability).

A list of questions or a questionnaire is primary data that is very supportive in research. Therefore it is necessary to test the validity to find out whether the list of questions is being measured. The validity test is done by calculating the correlation between each list of questions with the total score. The validity of the test results carried out can be seen in table 1 as follows:

Table 1. Results of the Validity Test of Questions Budget Participation Variable

Variable	Q_1	R Count	R Table	Information
Participationbudget (X1)	Q1	0.587	0.250	Legitimate
	Q2	0.692	0.250	Legitimate
	Q3	0.737	0.250	Legitimate
	Q4	0.706	0.250	Legitimate
	Q5	0.565	0.250	Legitimate

From table 1 above all Q1 question from variable X1 Budget participation can be declared valid because all R-Count values with a value of 0.587 are greater than the R-Table values with a value of 0.250 with a side-by-side test and the number of respondents is 63.

Table 2. Clarity of budget goals.

Variable	Q_2	R Count	R Table	Information
Clarity of budget goals (X2)	Q1	0.808	0.250	Legitimate
	Q2	0.796	0.250	Legitimate
	Q3	0.616	0.250	Legitimate
	Q4	0.724	0.250	Legitimate
	Q5	0.718	0.250	Legitimate

From table 2 above all Q2 questions from variable X2 can be declared valid because all R-Calculate values with a value of 0.808 are greater than the R-Table value with a value of 0.250 were tested from two sides with a total of 63 respondents.

Table 3. Organizational Commitment.

Variable	Q3	R Count	R Table	Information
Organizational commitment (X3)	Q1	0.550	0.250	Legitimate
	Q2	0.579	0.250	Legitimate
	Q3	0.620	0.250	Legitimate
	Q4	0.711	0.250	Legitimate
	Q5	0.546	0.250	Legitimate

From table 3 above all Q3 questions from variable X3 can be declared valid because all R-Calculate values with a value of 0.550 are greater than the R-Table value with a value of 0.250 were tested from two sides with a total of 63 respondents.

Table 4. Variable Budgetary slack.

Variable	Q4	R Count	R Table	Information
Budgetary slack (Y)	Q1	0.650	0.250	Legitimate
	Q2	0.775	0.250	Legitimate
	Q3	0.621	0.250	Legitimate
	Q4	0.691	0.250	Legitimate
	Q5	0.745	0.250	Legitimate

From table 4 above all Q4 questions from variable Y Employee budgetary slack can be declared valid because all R-Calculate values with a value of 0.650 are greater than R-Table values with a value of 0.250 were tested from two sides with a total of 63 respondents.

Based on Tables 2, 3 and 4 it can be seen that all the questions asked by respondents are valid, which have a correlation value that is greater than the critical value or can be seen from the R value. Each item has a value greater than the R table value. = 0.250 and the R Table value is smaller than the significance level (α) of 0.05.

4.2 Reliability Test Results

Reliability testing using the alpha technique. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70. The results of the reliability testing carried out can be seen in table 5.

Table 5. Reliability Test Results.

NO	Variable	CroncbachAlpha	The calculation results	N of Items
1	X1	0.761	0.70	6
2	X2	0.790	0.70	6
3	X3	0.755	0.70	6
4	Y	0.775	0.70	6

Based on Table 5, in the reliability test with a sample size of 63 respondents, it can be seen that the value of Croncbach Alfa for the budget participation variable (X1), the clarity of budget objectives variable (X2), the organizational commitment variable (X3) and the variable (Y) > 0 .70, it can be concluded that the budget participation variable (X1), the clarity of budget targets (X2), the organizational commitment variable (X3) and the budgetary slack variable are reliable or trustworthy.

4.3 Multiple linear Regression Analysis

Regression analysis in general is learning about the dependence of the dependent variable (bound) with one or more independent variables (explanatory/independent variables), with the aim of providing estimates and/or predicting the population average or the average value of the dependent variable based on the value of the independent variable known to Gujarati (2003) in Ghozali (2007). The process of data analysis using multiple regression analysis carried out several stages to find the relationship between the independent and dependent variables.

Based on the data obtained from the questionnaire, and tabulated, then analyzed using SPSS for Windows Version 24, the results obtained for the multiple regression test are presented in table 6 below.

Table 6. Regression Test Results/Coefficients.

Model	Non standard Coefficient		Coefficient Standard	Q	Sig.
	B	St. Error	Betas		
1 (Constant)	10,903	3,160		3,451	001
Participation_budget	.452	.154	.375	2,942	.000
Clarity_target_budget	.459	.159	.379	2,577	002
Commitment_organization	.460	.124	.172	2,349	.004

Based on table 6 above it can be interpreted as follows:

1) The regression equation Y = 10,903+ 0.452X1 + 0.059X2+ 0.060X3 which can be interpreted:

   a) Budgetary slack can be seen at a constant value of 10,903 assuming it does not take into account the variable budget participation.

   b) Budget participation will increase the budgetary slack by 0.452 assuming the other variables are constant, where if budget participation increases by one unit, then the budgetary slack will also increase by 0.452 units, assuming that other variables not examined in this study are constant or fixed.

   c) Clarity of budget goals will increase budgetary slack by 0.459 assuming other constant variables, where if the clarity of business goals increases by one unit, then budgetary slack will also increase by 0.459 units, assuming that other variables not examined in this

study are constant or still. Organizational commitment will increase budgetary slack by 0.460 assuming other constant variables, where if organizational commitment increases by one unit, then organizational slack the budget will also increase by 0.460 units, assuming that other variables not examined in this study are constant or fixed.

2) The R value of 0.409 means that the relationship between the X variable (budgetary participation, clarity of budget targets and organizational commitment) to the Y variable (budgetary slack) is strong.

4.4 Joint Significance Test (Test F)

The joint test of the relationship between budget participation (X1), clarity of objectives (X2), organizational commitment (X3) to budgetary slack in District Offices throughout Central Mamuju Regency is intended to find out whether the two independent variables are jointly or simultaneously/simultaneously related to slack budget. To simplify the calculation of regression from quite a lot of data, this research was completed with the help of computer software, namely the SPSS 24.0 program. Simultaneous test results can be seen in Table 7.

Table 7. F Test Regression Results.

	Model	Number of Boxes	df	Mean Square	F	Sig.
1	Regression	39,946	3	19,973	6024	0.004b_
	Remainder	198,943	60	3.316		
	Total	238,889	63			

Based on Table 7 the results of the significant test show that the calculated F value of 6,024 is greater than the t table value of 2,000 with a significance level of F 0.004b _ as big as he is smaller than 0.05, then thus budget participation (X1), clarity of budget targets (X2) and commitment organization (X3) significantly related to budgetary slack in (Y) District Offices throughout Central Mamuju Regency.

4.5 Partial Significance Test (t test)

The joint test of the relationship between budget participation (X1), clarity of objectives (X2), organizational commitment (X3) to budgetary slack in District Offices throughout Central Mamuju Regency is intended to find out whether the two independent variables are jointly or simultaneously/simultaneously related to slack budget. To simplify the calculation of regression from quite a lot of data, this research was completed with the help of computer software, namely the SPSS 24.0 program. Simultaneous test results can be seen in Table 7.

Table 8. Partial Significance Test (t test).

	Model	Non standard Coefficient		Coefficient Standard	Q	Sig.
		B	St. Error	Betas		
1	(Constant)	10,903	3,160		3,451	.000

Participation_budget	.452	.154	.375	2,942	.000
Clarity_target_budget	.459	.159	.379	2,577	002
Commitment_organization	.460	.124	.172	2,349	.004

In this study, the value of ttable is 2,000 with a significant level of α = 5% = 0.05. This can be seen in the appendix, with the number of respondents being 63, and the number of independent variables being two variables. Namely variable (X1) or 2,942. Based on Table 8 above, through the results of the calculations that have been carried out, the calculated t value is 2,942 with a significance level of results of .000 is smaller than the sig level of 0.05, thereby proving that budget participation is related to budgetary slack.

From table 8 above, it can be seen that the value of tcalculated for the target target variable is 2,577 greater than the t value table, which is 2,000 with a significant level of 0.002, less than a significant value of α of 0.05. Thus it can be interpreted that the clarity of budget targets is related to budgetary slack.

From table 8 above, it can also be seen that the value of tcalculated for the organizational commitment variable is 2,349 greater than the t table value of 2,000 with a significant level of 0.004 less than significant value α 0.05. Thus it can be interpreted that organizational commitment is related to budgetary slack.

4.6 Analysis of the Coefficient of Determination

Analysis of the coefficient of determination (R2) is used to find out how big the percentage of donors is related to the independent variable simultaneously with the dependent variable. The value of R 2 (R Box) can be seen in Table 9.

Table 9. Coefficient of Determination.

Model	R	R Square	Adjusted R Square	St. Error of Estimating
1	.409 a	.167	.139	1821

The square R value of 0.167 or 67% explains the magnitude of the relationship between the X variable (budget participation, clarity of budget goals and organizational commitment) to the Y variable (employee budgetary slack). The R Square value above means that the magnitude of the relationship between the X and Y variables is 33%, while the remaining 67% is related to other variables outside the variables examined in this study.

4.7 Discussion

Based on the statistical test results, it can be seen clearly that partially (individually) all independent variables are related to the bond variable. The relationship given by the three independent variables is positive, meaning that the higher the budgetary participation, clarity of budget targets and organizational commitment, the higher the resulting budgetary slack. Explanation of the relationship of each variable is clear as follows:

1) Budget participation relationship (X1) to budgetary slack (Y)

The results of testing the hypothesis have proven the relationship between budget participation and employee budgetary slack in sub-district offices throughout Central Mamuju Regency. Through the results of the calculations that have been carried out, it is obtained that the t value is .2,942 with a significance level of .000 with a sig level of 0.05, thereby proving that budget participation is positively related to budgetary slack.

2) Relationship Clarity of budget targets (X2) to budgetary slack (Y)

The results of testing the hypothesis have proven the relationship between budget participation and employee budgetary slack in sub-district offices throughout Central Mamuju Regency. it can be seen that the calculated t value for the budget target variable is 2.577 which is greater than the t table value of 2,000 with a significant level 0.002 smaller than the significant value of α 0.05. Thus it can be interpreted that the clarity of budget targets is related to budgetary slack.

3) Organizational commitment relationship (X3) to budgetary slack(Y)

The results of testing the hypothesis have proven the relationship between organizational commitment to employee budgetary slack in District Offices throughout Central Mamuju Regency. it can be seen that the calculated t value for the budget target variable is 2,349 which is greater than the t table value of 2,000 with a significant level 0.004 is smaller than the significant value of α 0.05. Thus it can be interpreted that organizational commitment is related to budgetary slack.

4) Budget Participation Transactions(X1) Clarity of budget targets (X 2) and organizational commitment (X3) to budgetary slack (Y)

The results of testing the hypothesis have proven that the dominant one related to Employee budgetary slack in District Offices throughout Central Mamuju Regency is the variable Budget participation (X 1) can be seen through the results of calculations that have been carried out obtained a t value of 2,942 with a significance level of .005 , Meanwhile, the t-count value for the clarity of budget target variable is 2.577 and the t-count value for the organizational commitment variable is 2.349 which is greater than the t-table value of 2,000 with a significant level of 0.004, less than the significant value of α of 0.05.

5 Conclusion

From the formulation of the problem, hypothesis, research results and discussion, several conclusions can be put forward as follows:

a. Budget participation is related to budgetary slack in District Offices throughout Central Mamuju Regency.

b. Clarity of work budget targets relates to budgetary slack in District Offices throughout Central Mamuju Regency.

c. Organizational commitment is related to budgetary slack in District Offices throughout Central Mamuju Regency.

d. Agreement participation is more dominant than the clarity of objectives and organizational commitment to budgetary slack in District Offices throughout Central Mamuju Regency.

Based on the results of the research, with regard to the discussion and conclusions above, the author will also provide some suggestions that are expected to provide benefits to sub-district governments in Central Mamuju Regency to be able to find out budgetary slack. The suggestions are:

a. Future research should expand the research measurement variables and variables so that they can find out the level of budgetary slack for District Offices in Central Mamuju Regency even more deeply.

b. It is hoped that future research will be able to examine further in terms of budget targets, clarity of budget targets and organizational commitment related to the slack agreement of District Offices in Central Mamuju Regency.

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