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DEVELOPMENT OF BUDGETARY SLACK RESEARCH IN INDONESIA

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DEVELOPMENT OF BUDGETARY SLACK RESEARCH IN INDONESIA

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Abstract

This study aimed to provide an overview of the development of budgetary slack research in Indonesia. The research method was charting the field developed by Hesford et al. (2007). In this study, articles were classified based on topics, research methods, samples, and theories. The research samples were 161 articles published in 35 journals accredited by Sinta 1, 2, and 3 with 23 years of observation from 1999-2021. The results showed that for the research topic, the budget participation variable was the most widely used antecedent in research. Then as many as 157 articles used quantitative research methods, the most widely used samples were Local government work unit (SKPD) budget makers, and the most widely used theory in budgetary slack research was agency theory. Suggestions for further budgetary slack research are to use an experimental research design with research participants from professional accountants, managers, or employees who are directly involved in the budgeting process. In addition, it can examine several internal influence variables (moral reasoning, locus of control, religiosity, honesty, ethics, managerial trust, and motivation) and external influence variables (compensation scheme (clawback) and compliance pressure).

Keywords: *budgetary slack, charting the field, literature review*

Abstrak

Tujuan penelitian ini adalah untuk memberikan gambaran secara umum perkembangan penelitian senjangan anggaran di Indonesia. Metode penelitian yang digunakan adalah *charting the field* yang dikembangkan oleh Hesford et al. (2007). Pada penelitian ini artikel akan diklasifikasikan berdasarkan topik, metode penelitian, sampel, dan teori. Sampel penelitian yang digunakan yaitu sebanyak 161 artikel yang dipublikasikan pada 35 jurnal yang terakreditasi Sinta 1, 2 dan 3 dengan tahun pengamatan 23 tahun dari tahun 1999-2021. Hasil penelitian menunjukkan bahwa untuk topik penelitian variabel partisipasi anggaran adalah anteseden yang paling banyak digunakan dalam penelitian, kemudian sebanyak 157 artikel menggunakan metode penelitian kuantitatif, sampel yang paling banyak digunakan adalah penyusun anggaran SKPD, dan *theory agency* merupakan teori yang paling banyak digunakan dalam penelitian senjangan anggaran. Saran bagi penelitian senjangan anggaran selanjutnya yaitu dapat menggunakan desain penelitian eksperimen

dengan partisipan penelitian dari akuntan profesional, manajer atau karyawan yang terlibat secara langsung dalam proses penyusunan anggaran. Selain itu, dapat mengkaji beberapa variabel pengaruh internal (*moral reasoning*, *locus of control*, religiusitas, kejujuran, etika, kepercayaan manajerial dan motivasi) dan pengaruh eksternal (*compensation scheme* (*clawback*) dan *compliance pressure*).

Kata kunci: *senjangan anggaran, charting the field, studi literatur*

INTRODUCTION

Research on management accounting has experienced an increase both in terms of the number of research and topics. Shields (2018) divided the development of management accounting research into three periods. The first period is before 1960 and after 1960. Changes in management accounting research were caused by the Ford Foundation proposal in 1959. Before 1960 there were an average of 4.9 management accounting journal articles per year. The most frequently researched topics were product costing followed by planning and control, decision-making, and description of practice. After 1960 to 1982 there were an average of 18.3 journal articles per year. Planning and control, and decision-making were the most frequently researched topics, while product costing and description of practice were the least researched topics (Klemstine and Maher 1984). The second period is during the 1970s. Changes in management accounting research partly were caused by the emergence of agency theory and cognitive psychology research. There was an increase in management accounting articles published—from 188 articles in the 1960s to 191 articles in the 1970s. The most frequently researched topics were planning and control, and decision making, with 66% of the total number of articles, and only one article discussed product costing (Klemstine and Maher 1984). The third period is from 1981 to the 2000s. Hesford et al. (2007) reported that the number of management accounting articles published per year increased from an average of 32 articles during 1981-1990 to 59.6 articles during

1991-2000. The three most frequently researched sub-topics were organizational control, performance measurement and evaluation, and budgeting. Furthermore, Herschung et al. (2018) revealed that the number of management accounting articles doubled every 11 years, there were 24 articles during 1967-1979, 76 articles during 1980-1990, 124 articles during 1991-2001, and 257 articles during 2002-2012. There were changes in the topics of management accounting articles published during 1967–1979 compared to 2002–2012. The percentage of articles published increased for the topics of performance measurement and incentives from 0% to 32%, conversely, there were decreases for the topics of budgeting from 54% to 4% and individual judgment and decision-making from 42% to 15%.

Research on management accounting has received less attention from researchers in Indonesia. This is proven by the number of research results that are far below research on financial accounting. Ratnaningrum et al. (2018) conducted research on 14 accredited journals in Indonesia from 2005-2017 showing that the results of management accounting research in Indonesia were less widespread. The research topics were only concentrated on accounting practices as information for planning and control. The budget is a planning and control tool in the management control system that is used so activities within the organization can be carried out effectively and efficiently by managers (Schiff and Lewin 1970). Wigati and Setiawan (2019) conducted a literature review on budget research trends in 19 accredited journals in Indonesia for 11 years (2008-2018) and revealed that the

most frequently researched topics in budget research were performance, with a percentage of 38%, followed by budgetary slack, with a percentage of 10%.

The concept of budgetary slack was first proposed by Schiff and Lewin (1970), which shows that managers have demands to operate in a slack environment and managers tend to underestimate profit and overestimate costs resulting in slack in formulating budgets. The economic theories that are often used to explain and predict budgetary slack are the agency theory and the contingency theory (Sheng 2019). The occurrence of budgetary slack in agency theory is due to the opportunistic behavior of managers who have more information than stakeholders, causing budgetary slack, whereas in contingency theory budgetary slack is an inevitable consequence of the company's strategic choices (Mahardika and Rokhayati 2021).

The literature review on budgetary slack previously conducted by Sheng (2019) only briefly explained the definition of budgetary slack, factors that influence budgetary slack on the basis of agency theory, contingency theory, and organizational behavior and social psychology, while also explaining the economic effects of budgetary slack, with two opinions regarding budgetary slack that is, budgetary slack is something that can be either detrimental or profitable. In this study, researchers classified articles on budgetary slack based on topics, research methods, samples, and theories by using the charting the field method developed by Hesford et al. (2007), with the aim of mapping budgetary slack research in Indonesia. This research method has been widely used in previous studies in Indonesia, such as studies conducted by Rusdi and Suprianto (2022) on the government accounting research bibliography; Saputri (2021) on the balanced scorecard in the accounting literature; Purwa et al. (2020) on gender in accounting research; and Penatari et al. (2020) on the dynamics of accounting

information systems research. Therefore, researchers were interested in conducting budgetary slack research with the same research method.

The contributions of this study include, first, finding out the development of budgetary slack research in Indonesia, so it can be used as a literature review for future researchers who will conduct budgetary slack research. Second, providing an overview for future researchers to evaluate and analyze variables, research methods, samples, and theories in budgetary slack research which is still limited in Indonesia. Third, as the results of the mapping of causes and effects between variables carried out by researchers of budgetary slack in Indonesia are shown, the results of the mapping can be used as a reference for future researchers to fill in the blanks or answer inconsistencies in results in budgetary slack research using several other explanatory variables, including moral reasoning, compensation scheme (clawback), compliance pressure, locus of control, religiosity, honesty, ethics, managerial trust, (Asih et al. 2016; Mirza and Adi 2020; Mirza and Khoirunisa 2021; Carolina 2020; Fanani and Saudale 2018; Mareta et al. 2021; Perdana and Yasa 2017; Putra et al. 2018; Sampouw 2018; Tanadi and Mimba 2020).

RESEARCH METHOD

The research method charting the field was used in this study, the approach was developed by Hesford et al. (2007). Researchers have selected research samples of 161 articles on budgetary slack with 23 years of observation (1999-2021) and published in 35 accredited journals. The researcher limited the year of observation until 2021 because the sample collection was carried out in March 2022 and until the end of March 2022 there have been no articles on budgetary slack that has been published in Sinta 1, 2, and 3

accredited journals. Another reason was that there were several articles on budgetary slack that were still in the review process until the end of March 2022 in Sinta 1, 2, and 3 accredited journals, therefore articles published after March 2022 were not included in the research samples. The criteria for article selection were, first, Sinta 1, 2, and 3 accredited journal articles because the articles published in these journals have gone through an in-depth review and assessment process so the quality of the articles is better. Second, journal articles that can be accessed online—and third, journal articles on budgetary slack in Indonesia. Based on these samples, researchers classified articles based on topics, research methods, samples, and theories. The stages of sample collection were as follows:

1. Researchers searched for a list of journals accredited by Sinta 1, 2 and, 3 on the website <https://sinta.kemdikbud.go.id/journals>.
2. Researchers entered the keywords “accounting/akuntansi”, “management/manajemen”, “economy/ekonomi”, and “business/bisnis” in the journal search column on the website <https://sinta.kemdikbud.go.id/journals> and only selected Sinta 1, 2 and, 3 accredited journals.
3. Researchers opened each website one by one from Sinta 1, 2 and, 3 accredited journals.
4. Researchers entered the keyword “budgetary slack” in the search column on each journal website.
5. Researchers download every article on budgetary slack that has been obtained from each Sinta 1, 2 and, 3 accredited journals
6. Researchers classified downloaded articles based on author's name, journal name, year of publication, variables, samples, research methods, theories, response rate, and research results, then entered them into tabular

form with the help of Microsoft Excel software to make it easier for researchers at the analysis stage.

RESULT AND ANALYSIS

In this study, the research samples were 161 articles published in 35 journals accredited by Sinta 1, 2, and 3 in Indonesia with 23 years of observation (1999-2021). Table 1 shows a list of journals accredited by Sinta 1, 2, and 3, Table 2 shows article classification, and Table 3 shows sample descriptions. These Tables can be viewed via the following link:

<https://bit.ly/ListoftablesandResultofmappingbudgetaryresearchinIndonesia>

Based on Table 3, it can be seen that *E-Jurnal Akuntansi* (EJA) is a journal that dominates budgetary slack research, namely 85 articles (52.8%) for the year of observation from 1999-2021. Researchers divided the year of observation into two periods, namely 1999-2010 and 2011-2021 with the aim of showing a comparison of changes in the number of budgetary slack articles published every 12 and 11 years. This comparison was to show a decrease or increase in the number of published articles, so it can be seen whether the topic of budgetary slack is still relevant for research in Indonesia. Table 3 shows an increase in the number of articles on budgetary slack published in Indonesia, from 10 articles for the 1999-2010 period to 151 articles for the 2011-2021 period.

Figure 1 shows the development of budgetary slack research from 1999-2021.

The consideration of researchers chose 1999 to be the beginning of the observation year because in 1999 there was 1 article on budgetary slack published by *Jurnal Bisnis dan Akuntansi* (JBA) which is one of the Sinta 3 accredited journals which became the object of observation of this study. Whereas the consideration of researchers chose 2021 to be the end of the observation year because there were 6

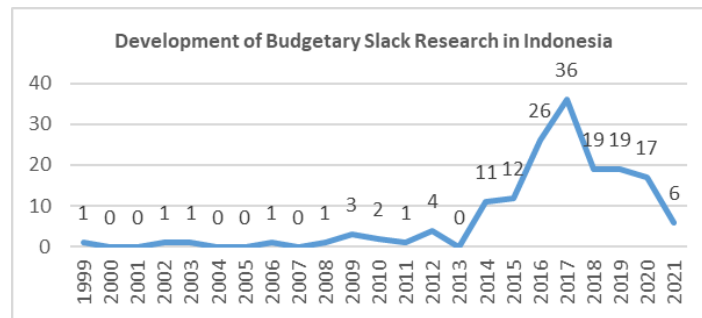


Figure 1
Development of Budgetary Slack Research in Indonesia

articles on budgetary slack that were still in process, including the Journal of Indonesian Economy and Business (JIEB) 1 article, The Indonesian Accounting Review (TIAR) 1 article, The Indonesian Journal of Accounting Research (IJAR) 1 article, *Jurnal Riset Akuntansi dan Keuangan* (JRAK) 1 article, and *E-Jurnal Akuntansi* (EJA) 2 articles. The consideration of researchers did not include articles on budgetary slack published in 2022 because the sample collection was carried out in March 2022 and until the end of March 2022 there have been no articles on budgetary slack that has been published in Sinta 1, 2, and 3 accredited journals. Another reason was that there were several articles on budgetary slack that were still in the review process until the end of March 2022 in Sinta 1, 2, and 3 accredited journals, therefore articles published after March 2022 were not included in the research samples. From Figure 1 it can be known that the most budgetary slack research was conducted in 2017, namely 36 articles.

Article Classification

In this study, researchers classified articles into four categories, namely based on topics, research methods, samples, and theories.

Classification Based on the Topics of Discussion

In this study, the classification of articles on budgetary slack based on the topics is divided into two, namely, antecedents are factors that influence budgetary slack and consequents are factors that are influenced by budgetary slack. Table 4 of the independent variable classification, Table 5 of the dependent variable classification, Table 6 of the moderating variable classification, and Table 7 of the intervening variable classification can be viewed via the link mentioned above. Table 4 shows that the independent variable that is most frequently used in budgetary slack research is the budget participation variable, with as many as 118 articles (40.27%) of the total samples. Table 6 shows that the moderating variable that is most widely used in budgetary slack research is the organizational commitment variable, with as many as 25 articles (15%) of the total samples. Table 7 shows that the intervening variable that is most widely used in budgetary slack research is the motivational variable, with as many as 16% or 3 articles of the total samples.

Based on the results of the analysis, it was found that the budget emphasis, organizational culture, ethics, individual capacity, clarity of budget objective, organizational commitment, and budget participation variables have various roles in explaining budgetary slack, namely as antecedent variables, moderating variables, and intervening variables. Unlike the information asymmetry, external locus of

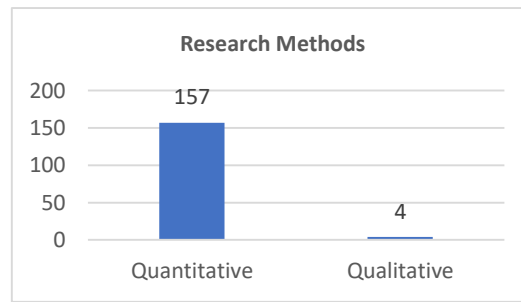


Figure 2
Distribution of Articles Based on Research Methods

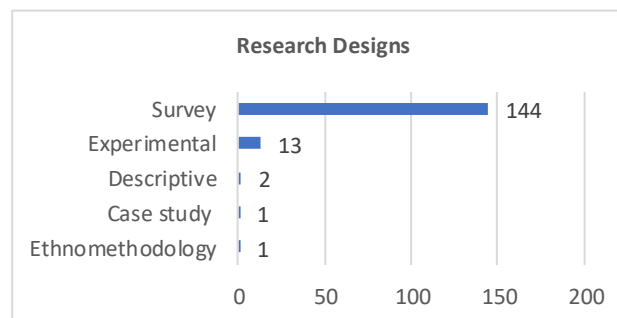


Figure 3
Distribution of Articles Based on Research Designs

control, internal locus of control, group cohesiveness, leadership style, personal character, environmental uncertainty, ethical work climate, task complexity, employee/subordinate reputation, self-esteem, and self-efficacy variables that only have two roles in explaining budgetary slack, namely as antecedent variables and moderating variables. In addition, the managerial trust and social pressure variables were found to act only as antecedent variables and intervening variables. Furthermore, the results of the influence analysis are shown in the next section, namely the results of mapping budgetary slack research in Indonesia.

Classification Based on Research Methods

Figure 2 shows that of the 161 articles, 157 articles used quantitative research methods and 4 articles used qualitative research methods. In Figure 3, it can be seen that 144 articles used a survey research design, 13 articles used an

experimental research design, 2 articles used a descriptive research design, 1 article used a case study research design, and 1 article used an ethnomethodology research design.

Classification Based on Research Samples

Table 8 of the research sample classification can be viewed via the link mentioned above. Table 8 shows that the research sample that is most widely used in budgetary slack research is the preparation of the SKPD budget, with as many as 76 articles (47.5%).

Classification Based on Theory Underlying Research

Table 9 of the theoretical classification that underlies the research can be viewed via the link mentioned above. Table 9 shows that the theory that is most widely used in budgetary slack research is agency theory, with as many as 104 articles (46.43%). Furthermore, as

Results of Mapping Budgetary Slack Research in Indonesia

Map A: Direct Effect

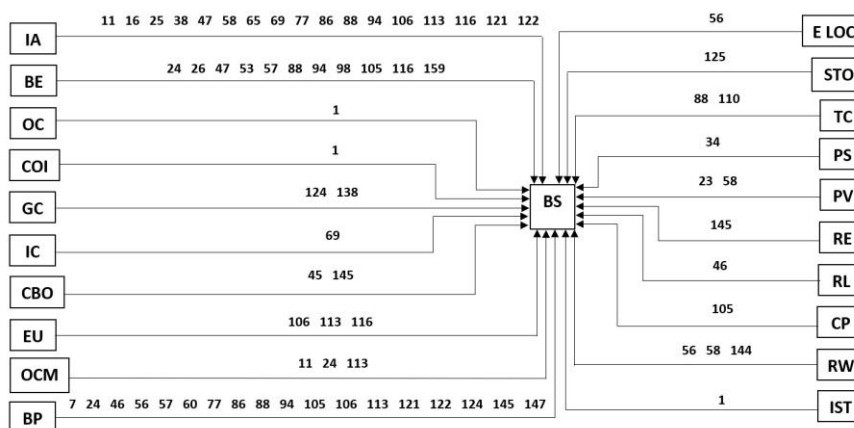


Figure 4
Direct Effect of Budgetary Slack Research (Significant Positive)

many as 34 articles do not explain the theory used.

Figure 4 shows the results of mapping the positive and significant direct effect, or increasing the occurrence of budgetary slack. Figure 5 shows the results of mapping the negative and significant direct effect, or reducing the occurrence of budgetary slack. Figure 6 shows the results of mapping the non-significant direct effect on budgetary slack. Further explanation for Figures 4, 5, and 6 can be viewed via the link mentioned above.

Figure 4 shows that there are 18 research showing that the budget participation variable has a positive and significant effect on budgetary slack, and is dominated by the SKPD budget maker research samples. Furthermore, the budget within the local government environment is a political document or contract between the regional government and the Regional Legislative Council (DPRD) as representatives of the people to oversee the performance of the regional government (Mardiasmo 2009; Mukaromah and Suryandari 2015). Regional budgets are prepared by the executive (regional heads and the SKPD apparatus) as agents and ratified by the legislature (DPRD) as

principals. Since the enactment of regional autonomy as stipulated in Law no. 32 of 2004 which was later amended to Law no. 23 of 2014, causing a change in the Regional Revenue and Expenditure Budget (APBD) preparation system which previously used a traditional budgeting system to become a performance-based budgeting system. This change is the concept of New Public Management (NPM). This change will increase the involvement of various parties in preparing the regional budget, starting from regional heads to the SKPD apparatus. Budgetary participation carried out in SKPD, results in budgetary slack because the preparation of regional budgets is often dominated by executive and legislative interests, so that they do not reflect the needs of the community (Irfan et al. 2016).

The results of the subsequent analysis of 17 research show that the information asymmetry variable has a positive and significant effect on budgetary slack, and is dominated by the SKPD budget maker research samples. The information asymmetry that occurs is a consequence of the difference in information owned by the head of the

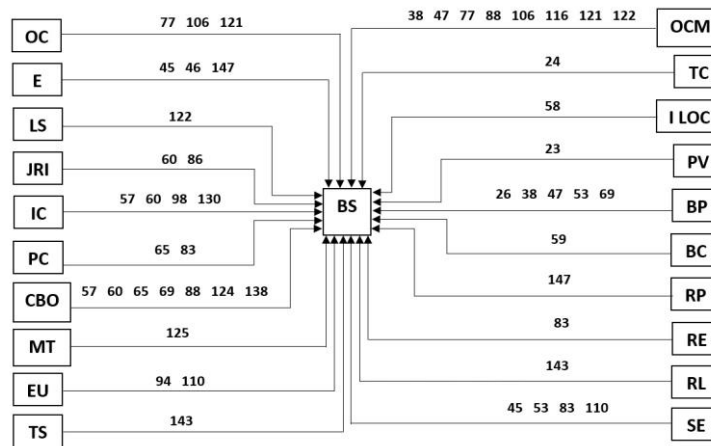


Figure 5
Direct Effect of Budgetary Slack Research (Significant Negative)

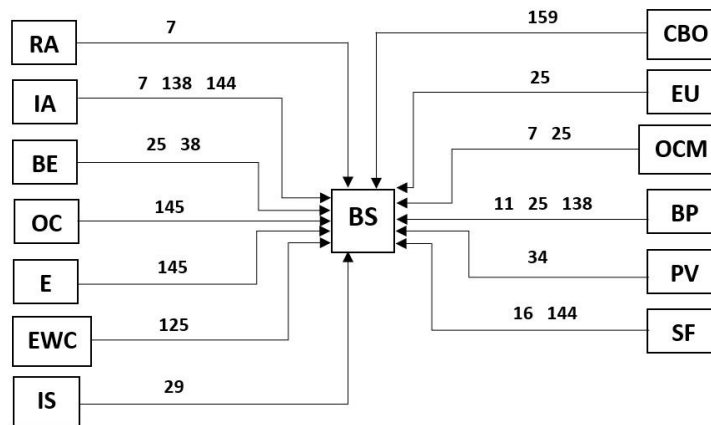


Figure 6
Direct Effect of Budgetary Slack Research (Not Significant)

SKPD and the employees who make/prepare the SKPD budget. In the end, it will provide opportunities for budget makers to provide biased information by budgeting resources that exceed actual needs for the purpose of fulfilling their own interests which will then create budgetary slack. This condition will result in an error in the allocation of the resources owned (Narotama and Sujana 2020).

Figure 5 shows that there are 8 research showing that the organizational commitment variable has a negative and significant effect on budgetary slack, and is dominated by the SKPD budget maker research samples. High organizational

commitment will increase the loyalty that budget makers have towards the organization so that they make maximum efforts to realize organizational goals and put aside their personal interests. This explains that the possibility of budget makers carrying out budgetary slack will be even smaller (Puspitha and Suardana 2017).

The results of the subsequent analysis of 7 research show that the clarity of budget objective variable has a negative and significant effect on budgetary slack, and is dominated by the SKPD budget maker research samples. Clarity of budget objective means that the budget is made clearly and specifically so that the budget

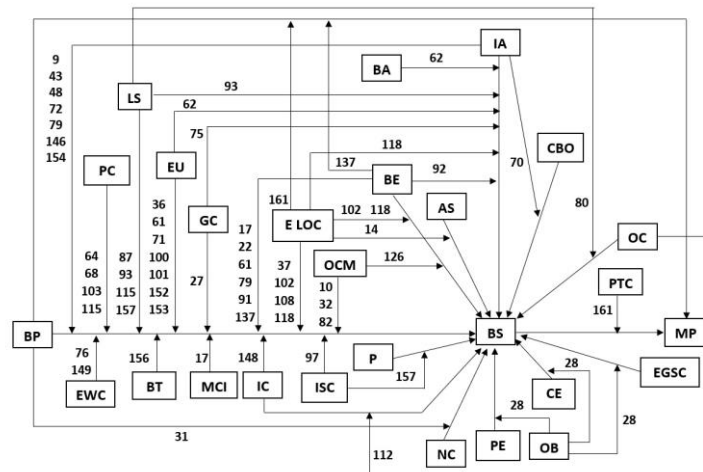


Figure 7
Indirect Effect (Moderating Variable) of Budgetary Slack Research (Significant Positive)

can be easily understood and its objectives are achieved (Pradani and Erawati 2016). This will avoid the occurrence of budgetary slack because, with the clarity of budget objectives, it will be easier for budget makers to set budget objectives (Puspitha and Suardana 2017).

Map B: Indirect Effect (Moderating Variable)

Figure 7 shows the results of mapping with moderating variables that have a positive and significant effect, or strengthen the occurrence of budgetary slack. Figure 8 shows the results of mapping with moderating variables that have a negative and significant effect, or weaken the occurrence of budgetary slack. Figure 9 shows the results of mapping with moderating variables that have no significant effect, or are non-moderating variables. This means that the moderating variables do not have a strengthening or weakening effect between the antecedent variables on budgetary slack. Further explanation of Figures 7, 8, and 9 can be viewed via the link mentioned above.

Figure 7 shows that there are 7 research showing that the information asymmetry variable has a moderating

effect, or strengthen the effect of budget participation on budgetary slack, and is dominated by the SKPD budget maker research samples. The results of this study indicate that government officials who have worked longer will know more information on the budget. This results in government officials providing biased information by proposing a budget that is easy to achieve when participating in budget preparation, thereby strengthening the occurrence of budgetary slack (Yanti and Sari 2016).

Furthermore, the results of the analysis show that there are 7 research showing that the environmental uncertainty variable has a moderating effect, or strengthen the effect of budget participation on budgetary slack, and is dominated by the hotel manager research samples. The efforts of managers to create budgetary slack are influenced by their perception of their environmental conditions. Budgetary slack that occurs is generally due to information obtained from the ability of managers to predict prospects in dealing with uncertainty, deliberately hidden for personal gain (Kepramareni et al. 2020).

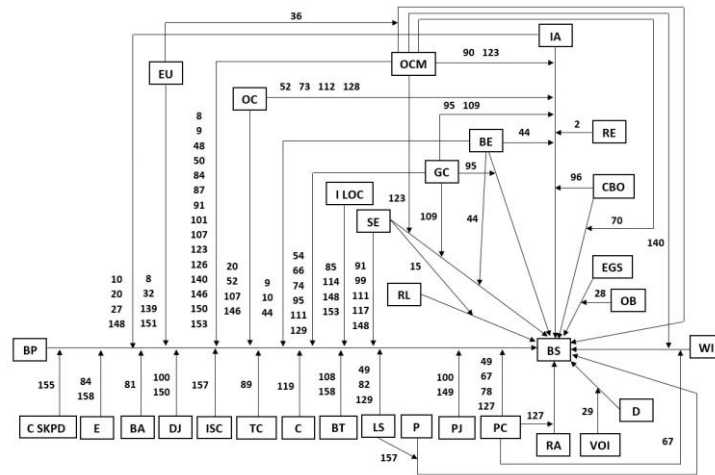


Figure 8
Indirect Effect (Moderating Variable) of Budgetary Slack Research (Significant Negative)

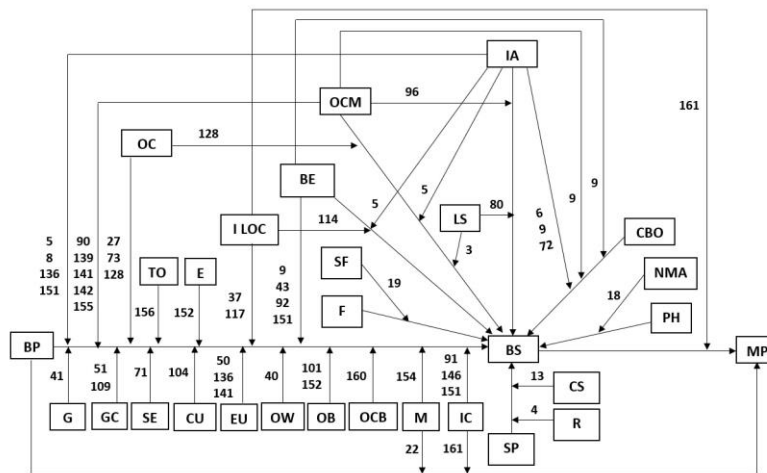


Figure 9
Indirect Effect (Moderating Variable) Budgetary Slack Research (Not Significant)

Figure 8 shows that there are 15 research showing that the organizational commitment variable has a moderating effect, or weaken the effect of budget participation on budgetary slack, and is dominated by the SKPD budget maker research samples. The higher the organizational commitment of government

officials who participate in budget preparation, the less likely budgetary slack will occur. This is because government officials are trying to achieve their organizational goals and are not concerned with their personal interests (Pratini et al. 2016).

Map C: Indirect Effect (Intervening Variable)

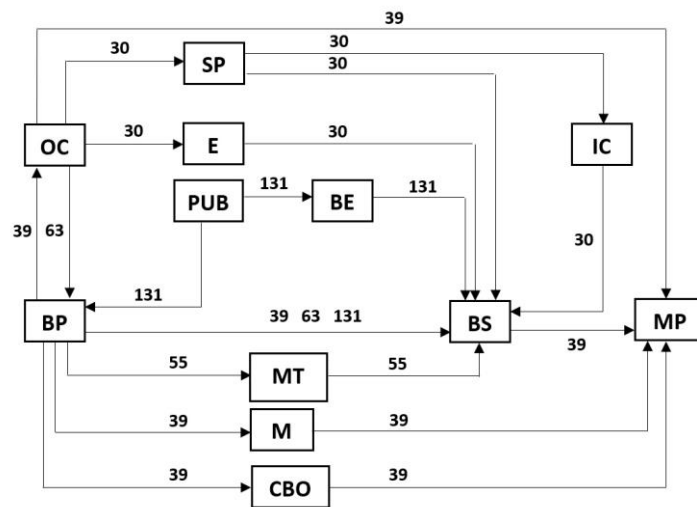


Figure 10
Indirect Effect (Intervening Variable) of Budgetary Slack Research (Significant Positive)

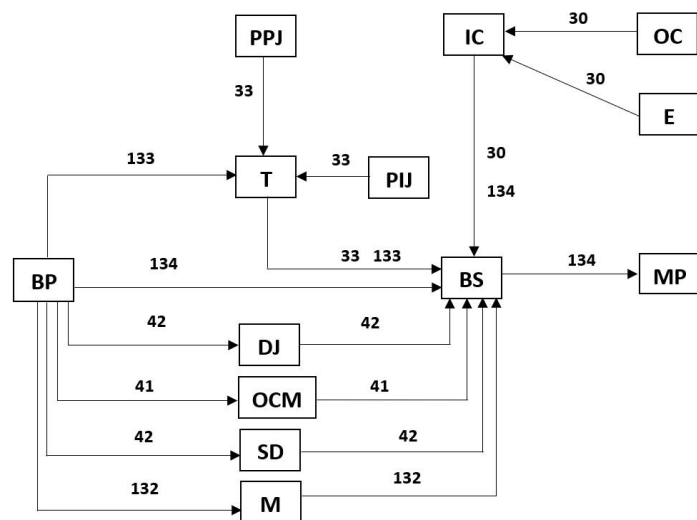


Figure 11
Indirect Effect (Intervening Variable) of Budgetary Slack Research (Not Significant)

Figure 10 shows the results of mapping with intervening variables that have a positive and significant effect, or mediating effect on budgetary slack. Figure 11 shows the results of mapping with intervening variables that have no significant or non-mediating effect on budgetary slack. Further explanation of Figures 10 and can be viewed via the link mentioned above.

Opportunities for Future Research

The results of the analysis show several opportunities for further research. First, further research can use an experimental research design because 144 articles used a survey research design, and only 13 articles used an experimental research design. There are several advantages of the experimental research design, namely, the ability of researchers to manipulate independent variables,

extraneous variables can be controlled more effectively than in other research designs, in terms of convenience and cost—the experimental research design is superior to other methods, and replication (repeating experiments using subjects and different conditions) (Cooper and Schindler 2014). The main advantage of experiments lies in researchers' abilities to ensure high internal validity, which can be defined in terms of how well researchers can rule out rival explanations for their results. Thus, experiments are well suited for research questions that investigate causal relationships between variables (Schulz 1999).

Second, it can use participants from professional accountants, managers, or employees who are directly involved in the budgeting process because, in the previous budgetary slack articles that used an experimental research design, all the participants (samples) used were students. The use of working participants can test the treatment of non-monetary award variables (position promotion) as a comparison with participants who have not had promotion experience (Rahmawati 2019). Third, based on the results of previous mapping and analysis of 157 budgetary slack research using quantitative research methods, inconsistent results were found, with some having a significant positive, significant negative, and insignificant effect. In addition, based on the suggestions given by previous researchers, there are variables that are still little or rarely used in testing their effect on budgetary slack. Therefore, these variables can be reviewed for further research, such as moral reasoning variables (Mirza and Adi 2020; Mirza and Khoirunisa 2021; Mareta et al. 2021), compensation scheme (clawback) (Mirza and Adi 2020), compliance pressure (Mirza and Adi 2020), locus of control (Mirza and Khoirunisa 2021; Fanani and Saudale 2018; Sampouw 2018), religiosity (Mirza (18 research) and information asymmetry (17 research) variables. The different

and Adi 2020; Mareta et al. 2021), honesty (Mareta et al. 2021), motivation (Carolina 2020; Fanani and Saudale 2018), ethics (Asih et al. 2016; Perdana and Yasa 2017; Putra et al. 2018), and managerial trust (Tanadi and Mimba 2020). Fourth, based on the suggestion given by Rahmawati and Supriyadi (2020), further research can also manipulate the self-efficacy variable to reduce measurement bias, as well as use the self-efficacy variable as a moderating variable with the social cognitive theory.

CONCLUSION

This study analyzed 161 articles on budgetary slack in Indonesia. Articles were obtained from 35 journals accredited by Sinta 1, 2, and 3 in Indonesia, then articles were classified based on topics, research methods, samples, and theories. The conclusion obtained is that *E-Jurnal Akuntansi* (EJA) is a journal that dominates budgetary slack research, namely 85 articles (52.8%). Based on the topics of discussion, the most widely used independent variable in budgetary slack research is the budget participation variable, with 118 articles (40.27%), the most widely used moderating variable is the organizational commitment variable, with 25 articles (15%), and the most widely used intervening variable is the motivation variable, with 3 articles (16%). Based on the research methods used, 157 articles used quantitative research methods. The most widely used samples were SKPD budget makers, with 76 articles (47.5%). Also, the most widely used theory in budgetary slack research is agency theory, with 104 articles (46.43%).

This study shows the results of mapping the causes and effects of budgetary slack. The results of mapping show a positive and significant effect dominated by the budget participation

results for negative and significant effect were dominated by the organizational

commitment (8 research) and clarity of budget objective (7 research) variables. Furthermore, the information asymmetry (7 research) and environmental uncertainty (7 research) variables as moderating variables dominate in strengthening the effect of budget participation on budgetary slack. The different results show that 15 research used the organizational commitment variable as a moderating variable that can weaken the effect of budget participation on budgetary slack. At the end, there are suggestions for further research to use an experimental research design with research participants from professional accountants, managers, or employees who are directly involved in the budgeting process. In addition, further research can examine several internal influence variables (moral reasoning, locus of control, religiosity, honesty, ethics, managerial trust, and motivation) and external influence variables (compensation scheme (clawback) and compliance pressure).

The limitations of this study are that the results of mapping are limited to articles with survey and experimental research designs, while other research designs such as descriptive studies, case studies, and ethnomethodology studies were not analyzed. Future research can utilize the results of this study as an overview of the variables, research methods, samples, and theories used in budgetary slack research which is still limited in Indonesia.

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