

# Dysfunctional Behavior in The Government Budgeting Cycle: The Budget Planning Stage

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## Abstrak

This study aims to explore the meaning of dysfunctional behavior in the government budgeting and implementation cycle. Using a phenomenological approach, this study seeks to explore the meaning of dysfunctional behavior that most often occurs in government agencies. The key informants in this study numbered 4 people. The four informants had worked for the Regional Financial and Asset Management Agency (BPKAD) for at least 10 years. They are directly involved in the preparation of the budget to the implementation of the budget plan. This study found that the potential for dysfunctional behavior at the program implementation stage. The occurrence of inequality between budget provisions and actualization is what causes untrust in government financial management. Meanwhile, the public sector financial system with the evidentiary stage is actually an effort by the government to manage the budget according to its allocation and quality.

Keywords: dysfunctional behavior, government, fenomenology analysis

## 1. Introduction

Budget planning is the initial and most important stage in the government budget cycle which consists of the stages of planning, ratification, implementation and supervision. Planning has even become an interesting study in the realm of public administration [1] and in the realm of public sector accounting [2]. Government budget planning takes a long time, involving many parties or stakeholders. Research at this stage usually investigates budgeting, participatory or centralistic processes. Then because of the change in the budgeting system of the new public management era. [3] research direction towards evaluation of performance type performance. This is to ensure that the budgeting process is no longer carried out only in stages but also predicts the outcome of the planned inputs.

Budgets are also inseparable from accountability [4]. At the practical level, there is a phenomenon of concern because in the four cycles of government budgeting dysfunctional behavior emerges, such as various cases of budget misappropriation and state money [4], [5]. Opportunists in the budget formulation process are often also encountered. Dysfunctional behavior even appears at each of the four stages of government budgeting. In line with that, Abdullah (2012) argues that at every stage of budgeting there is room for corrupt practices. The planning stage has ethical deviations due to the tendency of budget slack mark-ups so that its performance is considered good, [6], [7]. The ratification stage gives rise to collusion between the executive and legislature over certain programs for certain interests, even the budget mafia will appear in this process [8]. The budget implementation stage is the stage where the budget is implemented. Dis-functional behavior also occurs during recess [9], [10]. Budget misappropriation at this stage occurs with collusion between executives and private parties, especially cases that occur in the process of goods and services delivery. In the examination

stage, dysfunctional behavior emerged involving internal examiners and external examiners [11], [12].

It is very important to understand the causes of this state loss from the dysfunctional aspect of behavior so that humanism can be obtained to suppress state losses. Understand psychological factors, personal reasons, and culture also influence a person's decision to be involved in the budgeting process. Therefore, this study has a specific target to develop a model of anticipating dysfunctional behavior in the government budgeting cycle in the context of behavioral accounting science in the public sector. Thus, it is expected to be useful to explore the seeds of dysfunctional behavior that occur at the planning stage because of indications that budget misappropriation (corruption) even begins at the time of planning. So far, research to explore special dysfunctional behavior at the planning stage, as a stage of budget preparation, especially in the government sector has not been widely conducted.

Many problems related to white collar crime are allegedly related to numbers, money, transactions. This is where accounting and behavior come in [13]. Thus the development of accounting today no longer focuses only as a business language that only talks about numbers but is also related to factors of a person's personality, psychological conditions, cultural factors, to societal factors.

However, until now behavioral accounting is still often debated, is it really part of accounting science? This is understandable because accounting is still often considered as an economic science that is in the realm of positive social, not normative social sciences such as psychology or sociology. So there are still many who debate the existence of behavioral accounting as a science. [14] stated that behavioral accounting is the third branch of accounting science after financial accounting and management accounting. On the other hand, there is an assumption that behavioral accounting is a science but behavioral accounting is an approach that applies behavioral aspects in accounting, both financial accounting, management accounting and other accounting fields.

Despite these debates, interest in conducting research in this field is increasing day by day. This proves that problems in reality show the dominance of behavioral aspects in accounting implementation. This can be understood because economic progress increases the demand for various accounting functions in it. [14] also say that behavioral accounting goes beyond the traditional accounting role of collecting, recording, reporting financial information.

The behavioral accounting dimension is related to aspects of human behavior and its relationship to the design, construction and efficient use of accounting information systems. Because behavioral accounting reflects the social dimension due to the application of techniques, accounting systems where essentially accounting information is needed by management to control both management, administrative and accounting control. It is thus clear that areas of behavioral accounting include: 1.The effect of human behav.on the design, construction and use of the acc.system, 2.The effect of the acc.system on human behavior, 3.Methods to predict and strategies to change human behavior. Thus, in behavioral accounting the role of psychology, sociology and social psychology is very strong. For this reason, everyone's interpretation of dysfunctional behavior is a very interesting research theme; So researchers are interested in uncovering the meaning of dysfunctional behavior in budgeting and government budget implementation.

## **Behavioral Theory**

Basic theories in behavior, consisting of the fields of sociology, social-psychology and psychology, greatly influence also in the development of research in building behavioral accounting [15]. Behavior is related to humans, so that science related to humans is divided in studying humans themselves (psychology), human relationships with other humans (social-psychology) and human relationships with societal problems (sociology). Behavioral accounting research is dominated by two conceptual foundations, namely behavioral theory, especially organizational behavior, and agency theory which is based on economics [16]

## **Behavioral Accounting in the Public Sector**

Public sector accounting, formerly known as government accounting, developed rapidly in 2000 in line with the wheels of public sector reform in Indonesia. People's demands for the implementation of good government governance and the enforcement of democracy also force the bureaucracy to reinvent its organization to become an efficient organization, effective in enabling the creation of public welfare.

In Indonesia, behavioral accounting research in public organizations is still very rarely carried out but some are starting to emerge. Most research is still inspired by similar research in business organizations, such as research on accounting control systems associated with performance and the phenomenon of budgetary slack. Public sector organizations consist of government agencies and non-profit organizations. In governmental organizations, behavioral accounting aspects occur in every budget cycle. The government budget cycle consists of the planning stage, the ratification stage, the implementation stage and the reporting/accountability stage (Mardiasmo 2000).

## **Behavior in the Budget Planning Cycle**

This phase is the initial stage part of the budget preparation of the entire budget cycle. Planning is the main task of the executive as part of its main responsibility in managing the country. In Indonesia, state planning is regulated in Law No. 25 of 2004 concerning the National Development Planning System, which regulates the stages of planning. In planning known long-term, medium, and annual planning. Long-term planning has a period of 20 years and medium-term planning has a period of five years. In government institutions, both central and regional planning bodies have strategic functions because they are fully responsible as owners of the main tasks and functions. The short-term annual planning has a more strategic meaning because it is in this annual planning that real actions will be realized or executed.

There are currently budgeting reforms that have resulted in behavioral changes in the public sector. In the old paradigm of state financial management based on fundamental distrust, control over inputs was relatively very strict. This is reflected in line-item based budgets, commitment controls, strict verification of payment documents, and accounting controls.

Many factors affect budgetary slack including one of them is cultural factors. Paternal culture is quite influential in increasing budgetary slack. Various problems in the field prove that. An example of polemics arises over the circular letter of the Corruption Eradication Commission (KPK) not to budget the Holiday Allowance (THR) from the State Budget (APBN) as well as the Revenue and BD Budget (Times Indonesia 2015). It is understandable that the KPK's efforts to eradicate corruption through this appeal. But this time it seems that the KPK will be dealing with a culture that is already deeply rooted.

## **Dysfunctional Behavior**

Dysfunctional behavior is defined as deviant behavior. In the context of psychological, dysfunctional behavior is referred to as abnormality. Abnormalities (or dysfunctional behaviors) are things that deviate from normal or differ from typical ones, are subjectively determined characteristic behaviors, given to those with rare or dysfunctional conditions (Whitbourne and Halgin 2014). Some conventional criteria of abnormality: Distress, a person who displays a lot of depression, anxiety, unhappiness will be considered as exhibiting abnormal behavior because their behavior arises because of their own distress. Morality, violating ethics and violating societal standards.

In accounting research, dysfunctional behavior is widely studied on auditors, especially public accountants [17], [18]. External auditors are one of the actors involved in the fourth stage of the government budgeting cycle, the financial audit cycle. Many actors are involved in the government budgeting process, i.e. the executive in this case government officials, legislators i.e. parliamentarians and examiners. The focus of this study was to find dysfunctional behavior at the budget planning stage. Not many researchers are exploring this. The direction of research related to dysfunctional behavior at the planning stage is more towards the phenomenon of budgetary slack and opportunistic behavior

## **2. Method**

This study aims to explore the meaning of Dysfunctional Behavior in the preparation and implementation of budgets in the public sector. This type of research is qualitative phenomenology with analytical techniques using noema and noesis. 4 key informants were assigned to answer the existing research gap. These key informants are those who are involved in the Regional Budget Financial Management Agency and the Regional Apparatus Work Unit (SKPD) who have worked for more than 5 years. The selection of this informant is to ensure the informant's understanding of the details of the question. Data collection techniques are carried out by in-depth interviews. The next step taken by the researcher is to code each informant's answer and then group it according to the discussion group.

## **3. Result and Discussion**

The Regional Finance and Asset Management Agency (BPKAD) is a government institution responsible for the management of regional finances and assets at the district / city level in Indonesia. Its main function is to manage regional finances, including the collection of regional revenues, expenditures, and the preparation and implementation of budgets.

### **3.1. Dysfunctional behavior and liability chaos**

Here are some of the duties and functions generally carried out by the Regional Finance and Asset Management Agency Regional Revenue Management (BPKAD) responsible for the collection of all revenues earned by local governments, including taxes, levies, and other sources of revenue. In this case, SY conveyed that

"BPKAD is responsible for collecting taxes in accordance with applicable regulations and ensuring that these tax revenues are managed efficiently. Hmm, dysfunctional behavior often occurs when there is abuse of authority in local government budget management, there can be misuse or embezzlement of regional

revenues that should be managed by BPKAD, but at the implementation stage these revenues are used for other purposes in the name of the position (but this is a fatal mistake and rarely do this). And when this happens, it will result in regional losses and inhibition of development."

The explanation illustrates that basically the rules of budgeting and budget implementation in the public sector have been regulated clearly and systemically, but at the implementation stage deviant behavior from budget users is still possible. Although the potential is very small, in reality Indonesia is one of the countries with the highest level of corruption.

On different occasions, RC gave a long explanation of the process of managing and using the budget at BPKAD.

RC said that in the budgeting process there was never a mistake, because all Regional Apparatus Work Units (SKPD) in preparing budgets followed existing patterns and systems. The potential for dysfunctional budgeting is very small, this is because everything related to budgeting follows the basis of pricing goods and services. In addition, the system used is also uniform nationally. It's just that the occurrence of dysfunctional is a great opportunity at the implementation stage. But this does not happen at the BPKAD office, because in our office this is only as an intermediary, whatever is proposed to be disbursed by SKPD it will be disbursed with the same amount. It is in SKPD that this dysfunctional behavior can occur. For example, the purchase of goods in accordance with the approved budget is grade A, but at the implementation stage the purchased goods are at grade B or C, of course there is a price difference between grade A and B... this is most often the finding of the Audit Board (BPK). Another thing that is often categorized as dysfunctional behavior is the Hibah and Bantuan Sosial (bansos) funds. According to Permendagri no. 77 of 2021 which states that the use of these two fund allocations must be in accordance with the time and date inputted at the time of budgeting. However, at the implementation stage, it is impossible for us to predict the occurrence of disasters so that both budgets can be used.

Actually, this dysfunctional behavior is avoided, because it will affect the disbursement of the Dana Alokasi Umum (DAU), if the budgeting is not in accordance with applicable regulations, the state through the Minister of Finance can withhold 25% of DAU for the area, with the estimated disbursement cannot be determined. It is conceivable that if an area is detained as much as 25%, of course it will affect all activities in the region.

The information provided by RC explained that the government through the Minister of Finance has tried its best to keep the budget and budget implementation on the right path. But in reality, there are always loopholes that can be exploited by unscrupulous people to misuse the existing budget. As well as the sanction of withholding the General Allocation Fund from the Central to Regional governments of 25% if the local government does not follow the applicable regulations, it is certainly a punishment for regional governments. This can result in the area being unable to carry out its functions normally. Basically, dysfunctional behavior in the government is not interpreted as the general meaning, namely deviant behavior.

However, dysfunctional behavior is interpreted as a mismatch between the specifications in the budget and the realization of spending.

Dysfunctional behavior within government entities can have detrimental effects on government governance in various ways. Firstly, such behavior can lead to a lack of trust and confidence in government actions and decisions [19]. This lack of trust can result in reduced acceptance of government measures and regulations, hindering the effectiveness of governance efforts [20]. Moreover, dysfunctional behavior, such as poor resource integration under government regulation, can lead to governance failures and inefficiencies [21].

Additionally, organizational politics and negative workplace behaviors can undermine the proactive behavior of government employees, impacting the overall effectiveness of governance initiatives. Furthermore, the impact of government environmental attention on public health can be compromised by dysfunctional behavior, affecting the sustainable development efforts of corporations.

### **3.2. Budgetary slack and unethical behavior discussion**

In an effort to explore the meaning of behavior in the government budgeting cycle, several studies have shown budgetary slack in the government budget planning process. This research was conducted on public sector organizations, thick bureaucracy, high uncertainty, dominant political factors encourage public officials to conduct budgetary slack. Research on budgetary slack in public sector organisations is increasingly being conducted these days. [22] in their exploratory research explain that the level of budget difficulty affects the tendency to create slack. The reason respondents created the gap based on interviews was to anticipate uncertainty due to the characteristics of public budgeting, for example because of the tightness of the budget, the budget is prepared based on the law, revision is only possible after the legalization process of Regional Regulations (Perda) involving the role of the legislature. This process is time-consuming and highly bureaucratic so that in order to be able to cope with unprogrammed or unprogrammable activities such as funds for sick employees, holiday benefits, natural disasters, respondents will submit more budgets.

Mrs. WT is one of the informants who has worked at BPKAD East Luwu Regency for 15 years. From long experience he said that:

Dysfunctional behavior can be seen at the time of budget implementation. Budget treatment of plans that have been passed. Some of the most frequent occurrences are changing the volume or decreasing the quality of goods and services, resulting in a mismatch between the budget language and the quality of the implementation results. Things like this usually the perpetrator has planned long before realization. Work with third parties who can fulfill personal profit desires.

Events like the above are rife in SKPD-SKPD budget users, especially in the capital expenditure section. This should be anticipated by optimizing the function of supervisors in each work unit. But yes... That is, in the end it all comes back to one's ethics and faith.

Budget leeway within government entities can arise due to various factors. One important factor is the difference between estimated total revenue and high cost budgets [6]. When individuals face maximum possible compensation, they may tend to create budget leeway to meet targets and avoid penalties [23]. In addition, active participation in the budgeting process



## Psychological and Political Factors in Budget Planning

Psychological factors can have a significant impact on government budgeting. For example, pressure to achieve certain budget targets or a desire to maintain or improve reputation or position can affect the way budgets are structured. In addition, cognitive biases, such as overconfidence or anchoring, can also influence risk assessment and budgeting decisions. In addition, the intrinsic and extrinsic motivations of stakeholders in the budgeting process can also play a role in how budgets are ultimately drafted and submitted.

The results of the discussion with SYH Palopo City BPKAD employees explained the possibility of this happening, namely:

Psychology plays an important role in budget planning by influencing various aspects of decision making and behavior in organizations. The psychological factor is most pronounced when discussing the budget in the Regional People's Representative Council. There will be shown how legislators fight for their constituents. Psychological factors such as psychological capital, emotional exhaustion, and moral identity can influence budget processes and outcomes. In my opinion, no matter what the circumstances presented by the drafters and determination of the budget, commitment to the organization becomes a measure of budget success.

It was explained above that organizational commitment, work performance, and managerial attitudes are influenced by psychological factors such as psychological capital, which can mediate the relationship between budget participation and performance [7]. The psychological empowerment resulting from the perception of the enabling qualities of budget control systems can influence attitudes towards bureaucracy in organizations [22]. Furthermore, psychological factors can mediate the relationship between budget fit and managerial performance, suggesting the importance of individual psychological capital in improving performance [25].

Psychological aspects are also essential in understanding the interactive use of budgets and its impact on factors like creativity, empowerment, and internal motivation (Sitepu et al., 2020). The theory of mental budgeting can shed light on how psychological factors like regret and perfectionism influence purchasing strategies [26]. Additionally, psychological factors may play a significant role in consumption decisions alongside rational dynamics [27]. In its development, cognitive psychology was replaced by social psychology because it was able to explain why and how humans behave in judgment or decision making when there is influence from others. Social psychology uses theories including correspondent inference theory, covariance theory, persuasion theory and biased information theory.

[25] Explain the role of political aspects in more depth in executive and legislative relations in the process of planning and budget ratification based on Bordieau's theory. It was found that budgets that have been set through the political process, are generated through a system that has been dominated by power structures. Executive dominance is supported by its advantages, especially in terms of experience, knowledge, and mastery of all government functions. With their habitus and capital, executives have the ability to dominate the realm of discussion, determination and implementation of budgets. While the role of the legislature in budget politics, manifested through consensus with the executive, which is determined by the dominating political forces [4] juxtapose culture and politics in a sense, political culture is the

values of beliefs held by DPRD members in the form of behavioral norms manifested in political life. The political background is also a concern and is linked to the role of board members in their supervisory functions. It turned out that no influence was found.

### **Dysfunctional Behavior in the Budget Planning Cycle**

According to [28] corruption can occur at all levels in budgeting, from planning to payment of public funds. Political corruption occurs in the budgeting phase when political decisions are dominant, by diverting the allocation of public resources. While corruption that occurs in budget implementation is called administrative corruption (administrative corruption) because administrative decisions are more dominant. In the end, political corruption will lead to administrative corruption. Opportunistic is the focus of research related to dysfunctional behavior during the budget planning process.

SYH and HR explain the phenomenon of opportunistic behavior within the scope of budgeting:

Some people are seen to have a very strong influence in budgeting, they also have the power of intervention. The budget preparation process in performance budgeting starts from the work units in the local government, through a budget proposal document called the Work Plan and Budget of the Regional Apparatus Work Unit (RK SKPD). The SKPD RK is then examined by the executive budget team to assess its feasibility (based on urgency and availability of funds) to be accommodated in the RAPBD which will be submitted to the legislature. The RAPBD is then studied by the legislative budget committee and responded to by all commissions and factions in budget discussions. In budget discussions, the executive and legislature make agreements that are reached through bargaining (with reference to KUA and SP) before the budget is determined as a regional regulation. The budget that has been determined is the basis for the executive to carry out its activities in the provision of public services and a reference for the legislature to carry out the function of supervision and assessment of executive performance in terms of accountability of regional heads. Politicians can use their position to gain rents. Political manipulation of public policy leads to ineffective and efficient allocation of resources in budgets. Politicians as public agents act shirking because of information asymmetry and conflicts of interest with their constituents. It is at this time that politicians use influence and power to determine the allocation of resources, which will give politicians personal benefits.

The principal-agent theory explains that parties involved in the budgeting process have a tendency to maximize their utility through allocating resources within a set budget [29]. The executive or agency that proposes the budget and also the executor or user of the budget seeks to maximize the amount of the budget. On the other hand, the public elects politicians to make decisions about the use of resources for them in government so that public spending is really a story about some politicians spending other people's money [29].

Opportunistic legislative and executive behavior during changes to the regional budget can result in reallocation of government spending. The proportion of PAD, which averages only 10% of total regional revenues, has a tendency to increase as the budget changes. This opens up opportunities for the legislature to recommend additional budgets for programs and activities that are its preference. Various modes of opportunist behavior often occur such as setting budget

allocations that are modified again, so as to lead to achieving the point of their respective political interests to meet their self-interest, incorporating proposals for large projects that are very beneficial to one party into budget planning, and attitudes tend to fight more for the realization of budget setting on projects that are easily corrupted in the hope of getting project fee compensation which is quite large. Many more opportunist behaviors are carried out by executive members and board members in a covert form such as through a compromise process that has been agreed upon by interested parties [30].

The opportunistic behavior of budgeting can be reduced by improving the planning system, namely by implementing participatory planning that involves the community so that budget planning is more transparent and aspirational. 2) Opportunistic behavior of budget compilers occurs because of opportunities or as a reaction to weak regulations, therefore it is necessary to formulate firmer and clearer regulations, for example by publishing the RAPBD and APBD in sociological aspects.

Modes of opportunistic behavior include: various modes of opportunistic behavior often occur such as setting budget allocations that are modified again, so as to lead to the achievement of budgets. The point of political importance of each to fulfill their self-interest, including proposals for large projects that greatly benefit one party into the budget plan, and attitudes tend to fight more for the realization of budgeting for projects that are easily corrupted in the hope of getting substantial project fee compensation. Many more opportunist behaviors are carried out by executive members and board members in disguised forms such as through the process of commise that has been approved by interested parties (Jumaidi 2014). Opportunistic behavior is behavior that seeks to achieve desires by all means, even illegal means. Factors that influence opportunistic behavior are power and ability. Opportunistic behavior leads to adverse selection and moral hazard.

#### **4. Conclusion**

The budget is the government's primary tool for implementing all its obligations, promises, and policies into concrete and integrated plans in terms of what actions will be taken, what results will be achieved, at what costs and who will pay those costs. The budget can be viewed as a performance contract between the legislature and the executive. Public budgeting is a reflection of the relative strengths of different budget actors who have different interests or preferences for budget outcomes. The limited funds owned by the government are the reason why budgeting is the most important mechanism for resource allocation. Budgeting in the public sector is a bargaining process between the executive and the legislature. Qualitative approaches with various methods are used to explore more deeply how the participation of people in different cultures actually is. The cause of pseudo-participation is not due to the dominance of the executive himself in terms of experience and knowledge of the "sense of governance" but in some areas the culture of "obedient, manut" becomes relevant. Budget participation is particularly important as community engagement becomes embryonic, reflecting a concern for the "problem" of where the country will be taken. Weak participation in pseudo-participation, monologues, formalities will provide opportunities for moral hazard to take advantage of "opportunities". Opportunistic behavior in the nuances of the "wrong" political culture causes actors in budgeting, executive and legislative to use their "discretionary

power" to use it for their own personal and group interests. This behavior can encourage fraud or corruption.

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