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The Effects of The Asymmetry, The Political and The Cult.

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Haliah, Gagaring, Mediaty dan Mushar*

Abstract: The aim of this study is to investigate the effects of the asymmetry, the political and the cultural information on the budgetary participation and budgetary slack in the local government. Population as well as a unit of analysis in this study are all local governments in the province of South Sulawesi with 25 local authorities in the Local governance Work Unit (SKPD) that make up the budget as much as 803 SKPD. The sampling technique used was purposive sampling with the SKPD criteria that make up a complete budget in accordance with performance-based budgeting format. The result show (1) the asymmetry information direct effect affects the budgetary participation and the budgetary slack in the local government working unit in South Sulawesi, (2) the political has the direct effect on the budgeting participation in the local government working unit in South Sulawesi, (3) the direct influence testing shows that the culture impacts on the budgeting participation in the local government working unit in South Sulawesi, and (4) the direct effect of budgetary participation influence on budgetary slack in local government working unit in South Sulawesi.

Keywords: Assymetry Information, Political, Cultural, Budgetary Participation, Budgetary asymmetry, participation

I. INTRODUCTION

Public sector budget is an accountability instrument for the management of public funds and the implementation of the programs financed from the public money (Mardiasmo, 2005: 61). Budgeting process involves the human interaction, so that there are human behaviors that may arise as a result of the budget, both positive and negative behaviors. A positive attitude can be an improvement of the manager performance motivated by the budget used as the basis of their performance appraisal. The negative behavior that may arise is the tendency of managers to create slack in budgeting. The budgetary slack is defined by Young (1985) i.e. slack...
is the amount by roommate subordinate understate productive capability when given his chance to select a standard work against which his performance will be evaluated. Thus the budgetary slack is the difference between the resources required with the resources available to a job that can be used for the performance assessment.

Budgetary slack is usually done by raising or lowering the fee revenue than they should be, so that the budget is reached (Merchant, 1981). The tendency to make the budget gap indirectly through the leader confidence development to subordinates in the decision making about the performance the participatory budgeting often happens. Subordinates are asked to determine a target that can be achieved, which will be the basis for the assessment of organizational performances. There are some phenomena due to the slack in the local government budget, including the case below. There is a budget crisis. From the 491 districts/cities and 33 provinces in Indonesia, 457 local governments got deficit in APBD 2013. It increases from the previous year that only 447 areas were deficit budgeted (i.e. the expenditure is greater than income). Having an identification stage in the budgeting preparation, drawing up a budget which can be achieved is by increasing the costs or degrading the revenue than necessary can be achieved. This situation is termed to create the budgetary slack (Merchant, 1981).

The research result which is conducted by The Asian Foundation and the Fitra National Secretariat indicates the Local Budget Management Performance in 2009 (KiPAD) is low due to the lack of public participation in the budgeting preparation, causing by the budgetary slack. This phenomenon shows the indication of budgetary slack. The phenomenon raises a new question, why the budgetary slack, what causes it and how to mitigate them. The budgetary slack must be traced to the factors that cause the budgetary slack. The deciding factors of the budgetary slack are such as: the individuals capacity, the information asymmetry, the budgetary participation, cultural, political and other factors (Young S. M, 1985).

This study takes variables of the participation, the information asymmetry, the political and cultural as the variables that affect the budgetary slack. The variables were chosen because the similar researches rarely use those variables. Based on the above description, the purpose of this study is to explore the effects of the interaction of the asymmetric information, political, cultural variables, either directly or indirectly through the participation in determining the budgetary slack. The result of this research is beneficial to: (a) the theoretical perspective, namely the development of science in general and in particular in the sector of governance public accounting, (b) the perspective of a methodology that can explore the empirical effects of the interaction of the participation and budgetary slack that is still rarely used for the study materials in Indonesia, especially in the South Sulawesi local governments, (c) the operational or the implementation perspective for the local governments which are becoming the ideas and the reference contribution in
determining the operational policy relating to budgeting in ensuring good
governance. For the legislature, the result of this study can be a reference to
formulate a good pattern control for the improvement budget performance.

Based on these objectives, the formulation of the problem in this study is
formulated in the form of the following research questions. (1) Does the
information asymmetry affect the participation budgeting. (2) Does the information
asymmetry affect the budgetary slack? (3) Does the information asymmetry affect
the budgetary slack through budget participation? (4) Does the political
participation influence on the budget. (5) Does the politic influence on budgetary
slack. (6) Does the politic influence on budgetary slack through the budget
participation. (7) Does the culture affect the participation budgeting. (8) Does the
culture influence on budgetary slack. (9) Does the culture influence on the
budgetary slack through the budget participation. (10) Does the budgetary
participation influence on budgetary slack.

II. LITERATURE
A. Agency Theory
The agency theory is a concept which describes the contractual relationship
between the principals and agents. The principal party is the party that gives the
mandate to the other party, namely the agent, to carry out all the activities on
behalf of the principal, in his capacity as the decision makers (Jensen, Michel C.,
and Meckling, William H (1976: 305). In this study, the agency approach will be
adopted to evaluate the factors that affect the budgetary slack.

The budgetary slack problems arise with the emergence of agency
problems in the budgetary process. The principal get the difficulty to ensure
that the agent acts to maximize the welfare of the principal. Agency
relationships provide an understanding of the behavior organizational with their
maximum desire (Frost, 2003: 319). The efforts to maximize the desire to
encourage conflict between the principal and agent as each party seek to
maximize its interests. The principal wants the increasing performance, while
the agents try to maximize the fulfillment through the compensation received. It
can bring the budgetary slack in the budget process.

The object under the study is the local government; there are two
perspectives that can be explored in the application of the agency theory,
namely the relationship or contract between the local government and the
parliament as the principal agent. The contract between the two groups is also
likely to lead to conflict, because of the different interests.

B. The budgetary Slack.
The definition of the budgetary slack according to Siegel and Marconi (1989) is:
“Slack is difference between resources that are actually necessary to efficiently complete a
task and the larger amount of resources that are earmarked for the task” “Budgetary slack exist whenever a manager deliberately under estimates revenues or over estimates costs. Either approach increases the like hood of the budget being achieved by the manager, and consequently reduce the risk that manager also faces”. From the definition, it can be concluded that the manager creates slack by estimating the lower income and the higher costs; it is conducted in order to achieve the budget targets so that it gives the good leadership impression. The reason of the subordinates do this slack is by loading the safety margin in achieving the set targets. In this way, the subordinates expect to eliminate the stress and frustration in efforts to achieve the budget targets due to the tight budget.

C. Factors Affecting the Budgetary Slack
1. Budgetary Participation
Siegel and Marconi (1989) state that the participation in the budgeting process can provide benefits, among others, (a) the people involved in the budgeting process is not only having the task involved but also ego Involved in carrying out their work; (b) a person's participation will increase the sense of togetherness in the group because it can improve the collaboration between the group members in their targeting, but it can reduce the distress due to the budgeting; (c) reduce the inequality in allocating the available resources among the divisions that exist within the organization.

2. The asymmetric Information.
The asymmetric information is different between the lower level manager or middle manager with the top management in budgeting. Managers may have more knowledge than the subordinates/implementing the budget on the responsibility of a subordinate unit/implementing the budget or vice versa. When the possibility first occurred, there will be greater demands from superiors/holder budgetary authority to subordinates /implementing the budget on the achievement of budgetary targets which, according subordinates/executing the budget is too high. However, when the possibility of a second case, a subordinate/implementing the budget will be lower than the target stated that it is possible to achieve, which ultimately create budgetary slack.

3. Politics.
The budgeting in local government is one of the basic components of public policy areas. The budget policy area is a political decision which formulated the Regional Budget Drafting Team (TAPD) together with the Regional Representatives Council (DPRD). As the political decisions, the budget policy is often through a political process that is long and complex. Starting from the election in the village/sub-
district to the stage of discussion in Parliament. These stages cannot be separated from the political nuances, so the need to strive for, to be able to ensure that (a) the budget allocation is the result of public choice/community, not as the result of a choice group of people/certain groups; (b) the determination of choice over the income component of the budget income and expenditure based on the technical considerations and public rationality; (c) the regional budget policy to be defined completely in accordance with the real conditions, potentials and aspirations of the community; (e) and others.

4. The Culture.
The organizational culture is a set of assumptions, beliefs, values and perceptions owned by the members of the group of organizations that shape and influence the attitudes and behavior of the group concerned (Hoftsede, 1983). A strong culture can shape compactness, loyalty and organizational commitment. A strong culture can be adopted from the noble values of our nation that are familiar with the term of the local knowledge. The local wisdom consists of two words, namely wisdom and local. Wisdom means being wise and local means the place around. In other words, local wisdom is the ideas, the values, and the views of the local that are wise, full of wisdom, good value, embedded and followed by members of such society. Therefore, the budgeting is based on the local knowledge is right. It is because the local wisdom can dampen the various internal upheavals. For the example, the selfishness for being assessed is good then creating the budgetary slack. Local wisdom values which are exemplified in this study is the main value of the local cultural wisdom community in South and West Sulawesi. Those values are honesty/alempureng/lappu’, cleverness/amacangeng/manarang, appropriateness /mappasitinaja/asitinajangan, firmness/agettagang, business/reso, shame/pride/siri (Rahim, 2011).

E. Conceptual Framework and Hypotheses Steering
1. The Asymmetry Information, the Budgetary Participation and the Budgetary Slack.
The budget should be reported together with the expected performance. However, because the subordinate information is better than the manager (there is the asymmetry information), then the subordinates take the opportunity of the budgetary participation. The subordinate provide the biased information from their personal information, to make a budget that is relatively easy to achieve. Such conditions lead to budgetary slack which is to report the performance below the expected budget (Schiff and Lewin, 1970). This is confirmed by the research conducted by Christensen (1982), which reveals that in the participation budgeting, subordinates can hide some of their personal information, which could lead to budgetary slack.
2. The Politic, the Budgetary Participation and the Budgetary Slack.
The research result conducted by Mackic, V (2013) indicates the presence of politics in the budget cycle that resulted in budget deficits in some local governments in Croatia. The budget deficit indicates the budgetary slack. This is in line with the statement of Khalid A., R and Deborah L., L (2012) which states that the process at the local government budgeting laden with the political practices that can lead to poor budget performance. In other words, poor budget performance is a sign of budgetary slack.

3. Culture, the Budgetary Participation and the Budgetary Slack.
Cultural influence on the budget process is shown by the findings of Wu, Eng C (2005). A diverse culture can create their budgetary slack. In addition, the cultural influence can have positive or negative impact of the work. It is in line with the findings of Supomo (1998) which states that there is a positive influence on the culture of the people-oriented organization and a negative influence on the organizational culture which is oriented to work on the effectiveness of the participatory budget in improving the managerial performance. Thus the high culture (positive effect) would lead to the higher budgetary participation that will minimize the budgetary slack.

4. The Budgetary Participation and the Budgetary slack.
Some previous research has examined the relationship of the budgetary participation and the budgetary slack from the standpoint of the agency perspective (Baiman and Evans 1983). Participation generates greater chance of subordinates to create the budgetary slack. The researcher refers to the opinion that the participation of the budget will increase the budgetary slack (Dunk, 1993). The argument put forward is that the higher the participation given to the subordinates, the subordinates tend to be trying to keep the budget they set easily reached, one way in which the budget is to loosen or create slack.

III. RESEARCH METHODS
Population as well as a unit of analysis in this study are all local governments in the province of South Sulawesi with 25 local authorities in the Local governance Work Unit (SKPD) that make up the budget as much as 803 SKPD. The sampling technique used was purposive sampling with the SKPD criteria that make up a complete budget in accordance with performance-based budgeting format. In accordance with these criteria, the minimum sample required for 55 observation/indicator is 5 x 55 = 275 SKPD to qualify a minimum sample of 5 for each group/cell (Hair et al, 2006: 112). The researchers sent questionnaires to 300 copies, but because respondents is good enough then a team of surveyors in the area of data
The collection adds to the questionnaire as much as 30 questionnaires. 21 questionnaires aborted because of incomplete, so the questionnaire which can be used as many as 309 pieces. The number of reservations has fulfilled the samples using a questionnaire. In accordance with the Hair, et al. (2006) that the sample size for the study using questionnaires can range 100-400 samples. The data used in this study are in the form of primary data. The collection of data is through the questionnaires enclosed models. A data analysis technique starts by using the confirmatory factor test for the validity testing and the construct reliability and Variance Extracted (VE) for the reliability testing. The data can be categorized as valid if it has a loading factor which is greater than 0.50 and if it has a value of data reliable construct reliability which is greater than 0.70 (Hair, 2006: 779) and VE which is greater than 0.50 (Hair, et al, 2006). The next test is the test of causality between the variables through modeling Generalized Structured Component Analysis (GSCA). The research analyzed the independent variables/exogenous and dependent variables/endogenous. The exogenous variables are the asymmetry of information, politics and culture. The endogenous variables in this study are the budgetary participation and the budgetary slack. The budget participation in this study serves as moderating or intervening variables. The variables in this study are all latent variables or the unobserved variables that cannot be measured directly; they can only be estimated by the indicator. The scale of the research is the interval scale.

IV. THE RESULTS ACHIEVED

A. Test Research Instruments and Descriptive Analysis of the Characteristics of Respondents

The validity and reliability testing results can be found in the Appendix 1. The result shows that all the variables valid and reliable so that it can be continued on subsequent testing. Appendix 2 shows the dominant respondents were male (90.3%) as a constituent element of the budget in the provincial and district / city in South Sulawesi. This condition indicates that the mobility of male over-budgeting positioned as a more requires expertise projection strategy. Women as a supporting service or companion services are better suited to the operational managerial organization. Appendix 2 shows that respondents which are most widely sampled in this study are aged 45-56 years old as many as 274 respondents (88.7%). This indicates that respondents are already quite mature in terms of participating in drafting the budget.

Appendix 2 shows most of participants have the educational levels of post graduated (S2) that is equal to 71.2%. The remaining, 27.2% of them having the educational background of under graduate (S1) and even there are 5 of them (1.6%) have the educational background of doctorate degree (S3). This gives an indication that the aspect of education at the local government level has been very good. At
the level of the budget breastfeeding majority filled by educated scholars continued. These results indicate that HR policies in the local government area of South Sulawesi province receive attention so as to be able to be the Drafting Team and Supervisory Regional Budget (TPPAD) concerned has to meet certain criteria including adequate levels of education. In addition to a good education level of the respondents of this study, it is expected that they can better understand all the items questions / statements in the questionnaire given. Based on the period of employment of civil servants, most of the answer has been a civil servant for 20-29 years (63.1%). This indicates that respondents are already quite mature in terms of technical work and budgeting skills. In addition, civil servants with tenure on average 20-29 years, they are expected to understand the problems posed in the questionnaire given.

B. Inferential statistical analysis
Inferential statistical analysis used in this data analysis study is GESCA. Tests were carried out is the assumption of linearity, goodness of fit, the outer model. The linearity assumption testing examines the relationship between the latent variables in the structural model which is linear. The test aims to determine does it use the linear model. The test is conducted with the assumption of linearity curve fit method with the results in the Appendix 3. The reference used is the principle of parsimony, which is when the entire model used as the basis for testing is significant or non significant, it means the model can be categorized as linear. The specification of the model used as the basis for testing is a model of linear, quadratic, cubic, inverse, logarithmic, power, compound, and exponential growth. The Appendix 3 shows that all the influences produce a significant linear model (linear model sig <0.05), so that the linearity assumptions are met. Thus the analysis can be further performed. The goodness of fit testing result shows a good model, as in the Appendix 4. Thus, the Generalized Model of Structural Component Analysis (GSCA) in this study fit and can be used, so that the interpretation can be conducted for the further discussion. Likewise, the measurement model testing or the Outer models testing show the results of all the dimensions that make up the variable is significant (Appendix 5).

C. Structural Model
Hypothesis testing is done by the direct influence of the t test (t test) on each lane partial effect. There are two types of influence in GSCA, namely (1) direct effect, and (2) the indirect effect. The test results are in the Appendix 6 and 7.

1. Direct Effect Analysis
The analysis result of a direct impact on the budgetary participation shows that the coefficient of direct political influence on budgetary participation is 0.290. The
result is greater than the direct effects of the asymmetry information coefficient of the budgetary participation of -0.362 and the coefficient of direct cultural influence on the budgetary participation as it is 0.278. Thus, it can be concluded that politics has the stronger influence on budgetary participation than the asymmetry information and culture.

The analysis result of the direct influence on budgetary slack indicates that the direct effect coefficient of the asymmetry information on the budgetary slack is 0.358. The result is greater than the coefficient of direct political influence on the budgetary slack as it is -0.061 and the coefficient of direct cultural influence on budgetary slack at -0.072 and the coefficient of direct influence of budgetary participation on budgetary slack at -0.072.

2. Analysis of Indirect Influence
The analysis result of the indirect effect of asymmetry information on the budgetary slack through the budgeting participation indicates a coefficient of 0.098. The result is greater than the coefficient of indirect political influence on the budgetary slack through the budgetary participation which shows the coefficient of -0.079 and indirect influence of culture on budgetary slack through the budgetary participation which indicates a coefficient of -0.076. Thus, it can be concluded that the asymmetry information in the mediation by a stronger budgetary participation which influences on the budgetary slack than the political mediation by the budgetary participation and cultural mediation by budget participation.

F. Discussion of Results
1. The test result shows that the asymmetry information direct effect affects the budgetary participation and the budgetary slack in the local government working unit in South Sulawesi. Likewise, the indirect influence shows the result of the asymmetry information affects the budgetary slack through the budgetary participation. Thus, the hypothesis 1, 2 and 3 are supported as they are empirically proven.

This finding is consistent with the research conducted by Almeide de Faria, J. and Gomes da Silva, SM (2013). Their research findings confirm that the asymmetry information led to high budgetary slack either at the time to participate or not participate in preparing the budget. The research conducted by Almeide de Faria, J. and Gomes da Silva, SM (2013) applies the experimental methods and it supports the Agency Theory. Likewise, the result of this study supports the agency theory that in this case, the agent is the staff working on the budget have better information than the leaders. That situation may bring shrinking, namely the efforts made subordinate to hide information in its possession (Brahmayanti and Sholihin, 2006: 177)
The significance of the result supports the research suggested by Schiff and Lewin, 1970. The research states that a subordinate is likely to provide biased information and create a budget that is easily reached, triggering the emergence of budgetary slack. In addition, the result of this study is in accordance with the findings of research conducted by Christensen (1982). The research result states that in the participating of the preparing the budget, the subordinates hide some of their personal information, which could lead to the budgetary slack. Likewise, the result of this study shows that the subordinates have better information than the managers. The situation led to a subordinate provides bias that make it easily accessible trigger the budgetary slack.

The findings of this study support the research conducted by Lavarda, F. et al (2013). His researches verify the effect of budgetary participation on reducing the asymmetry information in the budgeting process in a multinational company. To reduce the asymmetry information set budget targets. However, the finding indicates that the businesses do not reduce the asymmetry information in participating of preparing the budget. Likewise with this research, the result of this study shows that the subordinates' information is better than the managers' (there is asymmetry information), then the subordinates take the opportunity to participate in the budgeting preparation.

2. The testing result shows that the politic has the direct effect on the budgeting participation in the local government working unit in South Sulawesi. Likewise, the indirect effect shows the results of politic has influence on the budgetary slack through the budgeting participation. Thus, hypothesis 4 and 6 are supported as they are empirically proven. Moreover, the hypothesis 5 is unsupported, it is proven by the results of the study which shows that politic does not have significant influence on the budgetary slack.

The result of the study (hypothesis 4) supports the research of Mackic, V (2013), which shows a political budget cycle or the budgeting process. Likewise, the result of this study indicates the existence of a political relationship with the budgeting participation. This result is supported by the result of the high respondents rating on the political variables. The result is justified because budgeting is closely related to the politics which involves the bargaining between the various forces that have the authority to determine which one is important and which is not (budgeting is the power and politics). Bargaining can be done by participating in budgeting preparation, so these results are very reasonable. This is consistent with the views of Aristotle (384-322 BC) on politics as he states that politics is a natural and unavoidable in human life, including in preparing the budget.

The result of this study (hypothesis 5) does not support the research of Haryanto, Mushar and Haliah (2013) which states politics affects the budgetary performance. The result shows that politic does not affect the performance of the
budget in this respect budgetary slack. Thus the political aspects will add diversity to improve the performance of the budget considerations include avoiding the budgetary slack. The result of this study (hypothesis 6) supports the research conducted by Khalid A., R and Deborah L., L (2012); Haryanto, Kartini and Haliah (2013); and Haliah, Muallimin and Nirwana (2014). Their results state that there are significant political dimension to the process of participatory budgeting and budgetary performance. Likewise, the result of this study demonstrates the political relations with budgetary slack (budgetary performance) through the budgeting participation. This is reasonable because the budgeting in the local government process laden with political nuances that can lead to poor budget performance. In other words, poor budget performance is a sign of budgetary slack. The fact that often arises is the political with the budgeting nuance the budget drafted did not reflect the scale of priorities, tend redundant, carelessly, what matters is the program has been implemented and the budget has been absorbed.

3. The result of the direct influence testing shows that the culture impacts on the budgeting participation in the local government working unit in South Sulawesi. Likewise, the indirect influence shows the results of the culture impacts on the budgetary slack through the budgeting participation. Thus, the hypothesis 7 and 9 are supported because they are empirically proven. Meanwhile, the hypothesis 8 is not supported, it is proved by the results of the study where the culture has insignificant influence on budgetary slack

The result of the study (hypothesis 7) supports the findings of Wu, Eng C (2005) which states that there are cultural influences in the budget process. Likewise, the result of this study shows a positive relationship with the culture budgeting participation. The result supports the revelation of Hofstede (1983) about the culture, he expresses that a strong culture (positive) may establish cohesiveness, loyalty and commitment to the organization, including the wisdom of local culture. The culture of local knowledge can enhance budgeting participation. Local wisdom culture is positive in the preparation of the budgeting need to be appointed as the nation’s wealth. Local wisdom culture contains the noble values that are relevant and useful for the needs of the general public. Thus the preparation of the budgeting is based on a high cultural wisdom has been very good.

The result of this research is the hypothesis 8 as it is said that the culture has insignificant influence on budgetary slack is strengthen by the result of the research conducted by Kanan, R. and Mula, JM (2015). The research result indicates that the individual and collective culture does not lead to budgetary slack in the oil company in Saudi Arabia. The implication is that the oil company can work together with countries that have different cultures. Likewise, the result of this research, South Sulawesi local culture does not create slack, so that the various participants from different cultures can participate in drawing up a good budget.
The results of this study (hypothesis 9) supports the research conducted by Supomo (1998) which states that there is a positive influence on the culture of a people-oriented organization and a negative influence on culture-oriented organization in working on the effectiveness of the participatory budget in the improved performance. Likewise, this study found a negative effect of cultural influences on budgetary slack through the budgeting participation. The higher the culture, the smaller budgetary slack will be if it done through the budgeting participation. These results are supported by respondents' assessment on the local culture by giving a high value. The culture of local knowledge is scholarly or amacangeng value, honesty or allempureng, firmness or agettangeng, decency or asitinajangan, business or reso, shame or pride or series (Rahim, 2011). These values as part of the culture of local knowledge in the preparation of the budget need to be appointed as the nation's wealth. Local wisdom culture contains the noble values that are relevant and useful for the needs of the general public. Thus budgeting based cultural wisdom is right.

4. The test results show that the direct effect of budgetary participation influence on budgetary slack in local government working unit in South Sulawesi. Thus, the hypothesis 10 is empirically supported as it is proven. The result supports the research which is conducted by Su, Chin-Chun and Ni, Feng-Yu (2013). The result of research states that there is a relationship between the budgeting participation with the budgetary slack by using the Theory of Planned Behavior (TPB). Likewise, the result of this study states that there is a relationship between the budgeting participation with the budgetary slack. They only have a negative relationship. It means that the higher participation budgeting, the lower budgetary slack will be.

The result of this study supports the agency theory and the research results conducted by Baiaman and Evans (1983) which states that if the subordinates are given a greater opportunity to participate, they will create the budgetary slack. Likewise, the result of this study indicates the level of involvement of the respondents' assessment results showed the highest yield among the indicators of participation. This result indicates that the most important thing in budgeting preparation is the level of involvement (Tudang Sipulung). It is possible because the budgeting process is through a few processes or phases. At each stage, it is required a high level of involvement that what is fought in the determination of the budget can be achieved. If in a stage there is a low level of involvement, the possibility of getting unsuccessful is accommodated in budgeting.

The result of this study support the statement of Siegel and Marconi (1989) which states that participation in the budgeting process can provide benefits such as: participation of a person will increase the sense of togetherness in the group because it can improve collaboration between group members in targeting them, but it can relieve depressed due to the budgeting. Like wise, the results of the study gives the high marks to the participation in Bugis language termed Tudang
Sipulung. Tudang Sipulung, can provide the value of togetherness and sense of belonging. Tudang Sipulung in budgeting will lead the initiative for them to contribute ideas and information, enhance unity, and a sense of belonging, so that cooperation between members in achieving the goals also increased. However, if it is not implemented properly, the involvement can encourage subordinates to do slack (Utomo 2006 in Ompusunggu and Bawono, 2006: 2).

V. CONCLUSIONS AND RECOMMENDATIONS
The conclusions of this research are (1) the asymmetry information direct effect affects the budgetary participation and the budgetary slack in the local government working unit in South Sulawesi, (2) the politic has the direct effect on the budgeting participation in the local government working unit in South Sulawesi, (3) the direct influence testing shows that the culture impacts on the budgeting participation in the local government working unit in South Sulawesi, and (4) the direct effect of budgetary participation influence on budgetary slack in local government working unit in South Sulawesi.

The limitation of this study: The independent variables included in this study are limited. Not all the issues are the trend topics related to the budgetary slack and budgeting participation. The evident from the results of this study, there are 54% of other variables that influence the budgeting participation and 48.1% of other variables that affect the budgetary slack.

The recommendations of this research are (1) In accordance with the result of the data and models testing, it shows a good result and is advisable to establish TPPAD in local government with 20-29 years- work experienced staff, having the educational background of post graduate, and prioritizing men. It is intended that the level of experience and educational, TPPAD will be able to understand well the problems in budgeting area because TPPAD are quite mature, experienced and supported by a good level of education. By the good understanding of the problem in budgeting area, it is expected to be able to support the rights of society as it is reflected in the budgeting area, (2) Based on the result of the hypothesis 1, 4 and 7 testing, it is suggested to increase the budget and it needs to maximize the participation and political culture. However, the asymmetry information needs to be minimized to increase the budget participation, (3) Based on the results of the hypotheses 2, 3, 5, 6, 8, 9 and 10 testing, it is suggested to minimize the budgetary slack and the asymmetry information need to be eliminated. In contrast with the budgetary participation, it needs to be improved. Likewise, the politics and culture need to be increased if the budget is done through participation. However, if the budget is not conducted through the participation, the culture and politics will not create the budgetary slack, so it does not need to be reduced or increased.

Open up the opportunities for further research because the result shows some other variables that affect the budgeting participation and the budgetary slack.
The goal is to find out more detail variables which affect the budgeting participation and the budgetary slack.

REFERENCES


Wu, Eng C. 2005. Convergence of Attitudes in Different Cultures Towards the Budgeting Process. Journal of Business and Management; 2005; 11, 2; Pro Quest, pg. 29

Appendix 1. The result of validity test

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**Slack Budget (Y2)** 0.708 Reliable
Appendix 2. Characteristics of Respondents

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Source: primary data were processed (2015)

Appendix 3. The results of testing the assumption of linearity

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<td>Sig Linear Model 0.004 &lt; 0.05</td>
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<td>Sig Linear Model 0.000 &lt; 0.05</td>
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<td>X3 -&gt; Y2</td>
<td>Sig Linear Model 0.000 &lt; 0.05</td>
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<td>Y1 -&gt; Y2</td>
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Source: primary data were processed (2015)
### Appendix 4. The test results Goodness of Fit

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Source: primary data were processed (2015)

### Appendix 5. Results of testing the measurement model or outer models

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</table>

Source: primary data were processed (2015)

Appendix 6. The test results GSCA in structural models for testing hypotheses direct effect

<table>
<thead>
<tr>
<th>No.</th>
<th>Hypothesis</th>
<th>Correlation</th>
<th>Coefficient</th>
<th>CR</th>
<th>P</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hypothesis 1</td>
<td>Information Asymmetric (X1) ( \rightarrow ) Participation Budgeting (Y1)</td>
<td>-0.362</td>
<td>3.65</td>
<td>0.000</td>
<td>Significant</td>
</tr>
<tr>
<td>2</td>
<td>Hypothesis 2</td>
<td>Information Asymmetric (X1) ( \rightarrow ) Slack Budget (Y2)</td>
<td>0.358</td>
<td>3.06</td>
<td>0.002</td>
<td>Significant</td>
</tr>
<tr>
<td>3</td>
<td>Hypothesis 4</td>
<td>Politic (X2) ( \rightarrow ) Participation Budgeting (Y1)</td>
<td>0.290</td>
<td>2.41</td>
<td>0.016</td>
<td>Significant</td>
</tr>
<tr>
<td>4</td>
<td>Hypothesis 5</td>
<td>Politic (X2) ( \rightarrow ) Slack Budget (Y2)</td>
<td>-0.061</td>
<td>0.52</td>
<td>0.603</td>
<td>Non Significant</td>
</tr>
<tr>
<td>5</td>
<td>Hypothesis 7</td>
<td>Culture (X3) ( \rightarrow ) Participation Budgeting (Y1)</td>
<td>0.278</td>
<td>2.43</td>
<td>0.015</td>
<td>Significant</td>
</tr>
<tr>
<td>6</td>
<td>Hypothesis 8</td>
<td>Culture (X3) ( \rightarrow ) Slack Budget (Y2)</td>
<td>-0.072</td>
<td>0.90</td>
<td>0.368</td>
<td>Non Significant</td>
</tr>
<tr>
<td>7</td>
<td>Hypothesis 10</td>
<td>Participation Budgeting (Y1) ( \rightarrow ) Slack Budget (Y2)</td>
<td>-0.272</td>
<td>3.00</td>
<td>0.003</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: primary data were processed (2015)

Declared significant if the value CR > 1.96 atau P < 0.05
### Appendix 7. The test results GSCA in structural models for testing hypotheses indirect effect

<table>
<thead>
<tr>
<th>No</th>
<th>Hypothesis</th>
<th>Correlation</th>
<th>Coefficient</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hypothesis 3</td>
<td>Information Asymmetric (X1)→Participation Budgeting (Y1)→Slack Budget (Y2)</td>
<td>(-0.362) X (-0.272) = 0.098</td>
<td>Significant, because of the direct effect X1 → Y1 Significant, and Y1 → Y2 Significant</td>
</tr>
<tr>
<td>2</td>
<td>Hypothesis 6</td>
<td>Politic (X2)→ Participation Budgeting (Y1)→Slack Budget (Y2)</td>
<td>(0.290) X (-0.272) = (-0.079)</td>
<td>Significant, because of the direct effect X2 → Y1 Significant, and Y1 → Y2 Significant</td>
</tr>
<tr>
<td>3</td>
<td>Hypothesis 9</td>
<td>Culture (X3)→Participation Budgeting (Y1)→Slack Budget (Y2)</td>
<td>(0.278) X (-0.272) = (-0.076)</td>
<td>Significant, because of the direct effect X3 → Y1 Significant, and Y1 → Y2 Significant</td>
</tr>
</tbody>
</table>

Source: primary data were processed (2015)