The Influence of Asimetry Information, Budget Emphasis, Self Esteem on Budgetary Slack with Unbelievable Career as Moderate

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Abstract
This study aims to obtain empirical evidence of career uncertainty as a moderator of the relationship between information asymmetry, budget emphasis, self esteem with budget slack on OPD in Gianyar regency with the number of 40 agencies, the sample used for 67 respondents. The research was conducted in Gianyar with survey method using questionnaire. The results show that career uncertainty weakens the positive relationship between information asymmetry and budget slack. The career uncertainty weakens the positive relationship between budget emphasis and budget slack. The career uncertainty strengthens the negative relationship between self esteem and budgetary slack.
Keywords: Asymmetric information, Budget Emphasis, Self Esteem, Unbelievable Career, Budget Slack

1. Introduction

A performance-based budget system is an efficient and participatory development process in the hope of improving agency performance. Regional budgets are drafted by the executive as agents and authorized by the legislature as principals. However, performance appraisals based on budget targets will encourage agents to budget slack for a better career path in the future (Suartana, 2010: 138). Fundamentally, budgeting is divided into two categories: top-down budgeting and bottom-up (participation). The process of preparing the government budget using the buttom up method. Buttom up is a method of budget preparation that is carried out from the lower level to the top or top level. Kartika (2016) mentions that the process of government budgeting is called Musrenbang (Musrenbang Pembangunan) from village level Musrenbang to Musrenbang national level (Central Government of Jakarta).The Musrenbang stages are as follows: First, the Musrenbang conducted at the village or kelurahan level (Musrenbang Kelurahan) discusses the needs of the village or kelurahan community to be planned and assisted by the government. Second, the Musrenbang conducted at the Sub-district level (Musrenbang Kelurahan) discussed the needs of the Kecamatan community to be planned and assisted by the government. Third, Musrenbang conducted at the district level (Musrenbang Kabupaten) which discussed whether the demand and desire of the community in accordance with the really needed the community. Fourth, Musrenbang conducted at Provincial level (Musrenbang at the provincial level) was conducted to assess whether the planning made by each district was in accordance with the vision of the President's mission and whether it was in accordance with the RPJMD (Regional Medium Term Development Plan) that had been agreed. Five, the National-level Musrenbang (Musrenbang Nasional) is a deliberation undertaken to review what each province has prepared and see the adequacy of public funds available.

In the process of public sector budgeting, especially local government organizations, upper to lower level management is directly involved in the preparation of a budget over a period of time. For everyone directly involved in the budgeting process the budget will have a direct impact on the behavior of its constituents. Behavior that arises in the form of positive and negative behavior. If the behaviors that appear are positive, then the vision and mission of the organization can run with a balanced in accordance with organizational goals. Conversely, if the constituent behavior is negative, then it could lead to budgetary slack (Warindrani, 2006: 99). Ajibolade, et al (2013) argues that the more tightly a budget the less likely the budgetary slack, otherwise if the budget is arranged flexibly then the possibility of budgetary slack will be greater.

Slack is the difference between the actual resources needed to efficiently complete a task and the larger amount of resources devoted to the task (Ikhsan, et al, 2011: 176). According to Suartana (2010: 138) budgetary slack occurs due to the determination of income is too low (understated) and the cost is too high (overstated). This can have adverse impacts on public sector organizations, ie resource allocation errors and biases in the evaluation of agency performance against the unit of accountability. In general, budgetary slack is seen as a serious obstacle in the effective use of organizational budgets (Yilmaz et al, 2011).

Judging from the agency theory, the process of budgeting is a follow-up of the contract between principals and agents (Parwati, et al, 2015). Agency theory explains the phenomenon that occurs when the boss delegates his authority to subordinates (agent) to perform a task or authorization to make decisions. If subordinates who participate in the budgeting process have specific information about local conditions, it will enable subordinates to provide information they have to help the interests of the company. However, often the wishes of superiors are not the same as subordinates, causing conflict of interest. This can happen for example, if

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in conducting a policy of rewarding the company to subordinates based on the achievement of the budget. Subordinates tend to provide biased information so that the budget is easy to achieve and get rewards based on the achievement of the budget. This condition will obviously lead to budget slack.

2. Theoritical Foundation

2.1 Agency Theory

The agency theory that is meant in the practice of the budget gap is influenced by the conflict of interest between management and the owner that arises when each party seeks to achieve the desired level of success. Conflicts in question can be seen in terms of reward from the principal to management on the basis of achieving budget targets in a company. In the enterprise budgeting process, participating managers are likely to provide information differently from the resources they ought to be, by raising the costs of what they ought to be or lowering the revenues from what the company should be able to achieve. It aims to target budget can be easily achieved so that managers will get compensation or rewards. Such conditions will obviously lead to budget gaps within a company. According to the agency theory perspective, the practice of budgetary slack is influenced by the conflict of interest between management acting as agent and owner acting as principal. The conflict arises when each party tries to achieve or maintain the desired level of prosperity. Agency theory gives an explanation of the phenomenon that occurs when superiors delegate authority to subordinates to carry out a task to take a decision (Anthony and Govindarajan, 2007).

2.2 The Needs Theory Of Abraham H. Maslow

According to Maslow Self Esteem is a human need that requires fulfillment or satisfaction to proceed to a higher level of need. Maslow's need for self esteem is divided into two types: self-esteem and self-esteem. Maslow also points out that once a person feels loved and has a sense of belonging, they will develop a need for esteem. An employee with a high self esteem is more likely to not engage in a budget slack because the employee believes he or she can achieve the targets given to him, and if the employee experiences a non-career career then the employee is less likely to engage in a budget slack due to future uncertainties in his career especially during the realization of the budget, then subordinates tend not to make budget slack because subordinates feel that they are able to achieve the target budget without doing budget slack because self esteem is owned and the employee will not be willing to make easy budget achievement, not necessarily the position currently occupied will be occupied at the time of budget realization.

2.3 Information Asymmetry

According to Ompusunggu & Bawono (2006), states that Information that is not fully submitted to superiors (budget holders of power) becomes more value for subordinates (implementers of the budget), in the sense that subordinates have the advantages of information despite the participation process in the preparation of the budget, all information held by subordinates is submitted in the process. So that with the asymmetry of information will encourage managers to present inaccurate information and override actual actual circumstances especially if the information is related to performance measurement where managers can flexibly to do budget slack.

2.4 Budget Emphasis

Triana, et al (2012) suggests the understanding of budget emphasis as follows: the emphasis budget is the insistence of superiors on subordinates to implement the budget that has been made well where employees are stimulated with a reward if budget planning is achieved and a penalty if budget planning is not achieved. Asak (2014) puts forward the notion of emphasis budget as follows by the insistence of superiors to subordinates to run the budget that has been prepared, such as compensation if able to exceed the budget target and sanction if the budget target is not reached.

The Effect of Career Uncretainties in Moderating The Relationship Between Asymmetry of Information On The Budgetary Slack

Subordinates who have more information than their superiors tend to make budget slack, because the information provided to them is likely to be biased, the budget is based on information that is not in accordance with the actual situation then the budget tends to have a gap. But if a subordinate who has more information about the actual state of the company does not have confidence in the future of his career, then subordinates tend to provide information to the actual information because if the subordinates make budget slack, and the budget is easily achieved then the performance of the achievement of the budget is considered good , because subordinate careers who have more information about the company are uncertain and there is a possibility that their posisin is currently filled by others when the budget is realized then the performance achievement seen under that budget is likely to be obtained by someone else who will occupy his position. A subordinate who has information

asymmetry and uncertainty over his career then subordinates will likely not make budgetary slack, therefore it is suspected that career uncertainty weakens the positive influence between information asymmetry on budgetary slack.

H$_1$. Uncertainty of Career Minimizes Positive Influence between Information Asymmetry and Budget Slack.

The Effect of Career Uncretainties in Moderating The Relationship Between Budget emphasis On The Budgetary Slack.

Budget emphasis is a reward or performance appraisal for subordinates based on the achievement of the budget targets or if the leader perceives that his performance and appreciation are judged on the targeted budget. Managers who are unable to meet the budget targets will face the possibility of intervention from higher management, loss of organizational resources, loss of annual bonuses or at the most extreme point of job loss. In these circumstances managers will look for ways to protect themselves from the risk of not achieving budget targets. One way of self-protection is to create a budget slack, by setting a budget that is easy to achieve a manager will look to have a good performance in the eyes of his leader. However, if the subordinates who feel depressed due to the performance appraisal of the achievement of the budget targets at the time of budget realization do not have confidence in the future of his career especially when the realization of the budget, subordinates tend not to make budget slack because subordinates feel that compensation or reward for the achievement of budget targets as the consequences of the budgetary pressures are not necessarily the subordinates who feel because of the uncertainty of the career at the time terelasisai budget. Subordinates experiencing budget emphasis and experiencing a lack of confidence in their careers subordinates tend not to make budget slack, therefore it is suspected that career uncertainty weakens the positive influence between budget emphasis on budget slack.

H$_2$. Uncertainty of career Minimizing Positive Influence between Budget emphasis and Budget Slack.

The Effect of Career Uncretainties in Moderating The Relationship Between Self esteem On The Budgetary Slack

An employee with a high self esteem is more likely to not engage in a budget slack because the employee believes he or she can achieve the targets given to him, and if the employee experiences a non-career career then the employee is less likely to engage in a budget slack due to future uncertainties in his career especially during the realization of the budget, then subordinates tend not to make budget slack because subordinates feel that they are able to achieve the target budget without doing budget slack because self asteem owned and the employee will not be willing to make easy budget achievement, not necessarily the position currently occupied will be occupied at the time of budget realization . Subordinates who have high levels of self esteem and experience career uncertainty then subordinates tend not to make budget slack, therefore career uncertainty is expected to strengthen the negative influence on budget slack.

H$_3$: Uncertainty of Career Strengthening the Negative Influence between Self esteem and Budget Slack.

3.   **Research Methodology**

Based on the problems studied, the approach used in this research is quantitative approach in the form of associative. The location of this research was conducted at the Regional Device Organization (OPD) of Gianyar Regency. The type of data in this study is quantitative data and the source data is primary, and the object of research in this study is the budget gap in OPD Kabupaten Gianyar. The population in this study is all officials or employees who are directly involved in the process of preparing the budget to OPD Gianyar Regency. The method of determining the sample in this research is to use the sampling method with purposive sampling method, while the criteria for determining the sample in this research are as follows: 1) Has served at least 1 year to date, 2) OPD officer of Giayar Regency has become Civil Servant.

Data analysis technique used in this research is multiple linear regression analysis. This technique of analysis is used to determine the influence of information asymmetry, budget emphasis, self esteem, on the budget gap with career uncertainty as a moderator. The regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta 4(X_1 . X_4) + \beta 5(X_2 . X_4) + \beta 6(X_3 . X_4) + e \dots\dots (1)$$

Where:
α   = constants
β = regression coefficient
X_1 = Information Asimetry
X_2 = *Budget emphasis*
X_3 = *Self esteem*
X_4 = Uncertainty of career
$(X_1 . X_4)$ = The interaction between information asymmetry and career uncertainty
$(X_2 . X_4)$ = Interaction between budget emphasis and career uncertainty

$(X_3. X_4)$ = Interaction between self esteem and career uncertainty
e   = Error

3.1 Operationalization of Variables
Dependent variable
Dependent variable is the variables that are influenced or which become due to the existence of independent variables (Sugiyono, 2013: 59). The dependent variable in this study is the budgetary slack.

Independent variables
The independent variable is the variable that influences or causes the change or the incidence of the dependent variable (Sugiyono, 2013: 59). Independent variables in this research are information asymmetry, budget emphasis, and self esteem.

4. Results and Discussion
4.1 Instrument Data
Data were collected by spreading questionnaires to 40 OPD in Ginyar District, the total number of employees in OPD of Gianyar Regency as many as 6541 employees, this study specifies 2 parts to be sampled that is the financial section and the planning and general part of each OPD Kabupaten Gianyar, distributed questionnaires 80 copies, but after returning the sample that meets the criteria of sample selection that has been determined then the sample that can meet the criteria as many as 67 respondents.

4.2 Test Instrument
Validity Test
Validity test in this research is done in 4 research variables, An instrument is said to be valid if the value of r pearson correlation to the total score is greater than 0.30 (Sugiyono, 2013: 124).

Table 1.
Validity Test

Variable	Instrument Code	*Pearson Correlation*	Information
Information Asymmetry	X1.1	0,845	Valid
(X1)	X1.2	0,889	Valid
	X1.3	0,796	Valid
	X1.4	0,829	Valid
	X1.5	0,943	Valid
	X1.6	0,827	Valid
Budget Emphasis	X2.1	0,879	Valid
(X2)	X2.2	0,872	Valid
	X2.3	0,855	Valid
	X2.4	0,781	Valid
	X2.5	0,799	Valid
	X2.6	0,770	Valid
Self Esteem	X3.1	0,681	Valid
(X3)	X3.2	0,616	Valid
	X3.3	0,562	Valid
	X3.4	0,703	Valid
	X3.5	0,384	Valid
	X3.6	0,728	Valid
	X3.7	0,515	Valid
	X3.8	0,387	Valid
	X3.9	0,469	Valid
	X3.10	0,629	Valid
Career Uncertainty	X4.1	0,921	Valid
(X4)	X4.2	0,966	Valid
	X4.3	0,937	Valid
	X4.4	0,975	Valid
Budgetary Slack	Y.1	0,765	Valid
(Y)	Y.2	0,735	Valid
	Y.3	0,765	Valid
	Y.4	0,825	Valid
	Y.5	0,887	Valid
	Y.6	0,683	Valid

Source: data processed (2018)

Based on Table 1, each question of each variable qualifies the validity or can be said to be valid. This is because the correlation between the score of each question with a total score above 0.30.

Reliability Test

Reliability test is done in three research variables, namely good corporate governance, tri hita karana culture and quality of financial reporting. Testing reliability of the instrument shows the extent to which a measurement of the same symptoms. Reliable instruments are instruments used multiple times to measure the same object and produce the same data or answers. Instruments are said to be reliable if they have a Cronbach's alpha value greater than 0.60 (Ghozali, 2011: 47-48).

Table 2.
Reliability Test

No	Variable	Cronbach's Alpha	Information
1	Information Asymmetry (X_1)	0,870	Reliabel
2	*Budget Emphasis* (X_2)	0,906	Reliabel
3	*Self Esteem* (X_3)	0,720	Reliabel
4	Career Uncertainty (X_4)	0,963	Reliabel
5	Budgetary Slack (Y)	0,870	Reliabel

Source: data processed (2018)

Based on Table 2, all research instruments are said to be reliable. The overall value of Cronbach's alpha greater than 0.60 indicates that such measurements can provide consistent results when re-measurements of the same subject at different times.

Classic assumption test
Normality Test

Normality test aims to test whether the data is normally distributed or not. A good regression model is a regression model that is normally distributed or close to normal. Normality test used Kolmogorov-smirnov test. Data is normally distributed if it has a significance level above 0.05 (Asimp Sig (2-tailed)> 0.05) (Ghozali, 2011: 160).

Table 3
Normality Test

	Unstandardized Residual
N	67
Kolmogorov-Smirnov Z	0,210

Source: data processed (2018)

Based on Table 3, the value of Asimp Sig (2-tailed) of the normality test is 0.151 or greater than 0.05. This shows that the model in this study normal distribution, so that data can be used in research.

Heteroscedasticity Test

Heteroscedasticity test aims to determine whether the regression model does not occured inequality of variant and residual one observation to another observation. If the variant of the residual one observation to another observation remains, it is called homocedasticity and if different is called heteroscedasticity. Heteroscedastisity test in this research used Glejser test. This method is done by correlating the residual value of regression result with each independent variable. The regression model does not contain any heteroscedasticity if the probability is above the 0.05 trust level (Ghozali, 2011: 139).

Table 4.
Heteroscedasticity Test

Variable	Sig.	Information
Information Asymmetry (X_1)	0,075	Heteroskedasitas Free
Budget Emphasis (X_2)	0,750	Heteroskedasitas Free
Self Esteem (X_3)	0,088	Heteroskedasitas Free
Career Uncertainty (X_4)	0,057	Heteroskedasitas Free
($X_1 * X_4$)	0,177	Heteroskedasitas Free
($X_2 * X_4$)	0,917	Heteroskedasitas Free
($X_3 * X_4$)	0,195	Heteroskedasitas Free

Source: data processed (2018)

Based on the heteroscedasticity test in Table 4, the significance value of the dependent variable, Absolute Residual (ABRES), is indicated by the t-significance value which is all greater than alpha (α = 0.05). So it can be concluded that the regression model found no symptoms of heteroscedasticity.

Multicolinearity Test

Multicollinearity test aims to determine whether in the regression model there is a correlation between independent variables. A good regression model is a regression model that is independent of the correlation between independent variables. The multicollinearity test is measured by the Variance Inflation Factor (VIF) and tolerance values.

Table 7
Multicolinearity Test

Variable	*Tolerance*	VIF
Information Asymmetry (X_1)	0,832	1,848
Budget Emphasis (X_2)	0,988	1,417
Self Esteem (X_3)	0,743	1,016
Career Uncertainty (X_4)	0,351	1,621
($X_1 * X_4$)	0,221	1,628
($X_2 * X_4$)	0,258	1,156
($X_3 * X_4$)	0,928	1,570

Source: data processed (2018)

Based on the results in Table 5, it can be seen that no independent variable has tolerance value less than 0.10 and VIF value more than 10. Analysis shows that there are no symptoms of multicolinearity to research variables, so feasible use in subsequent research.

5. **Regression Result**

This research uses multiple linier regression analysis which contains interaction between independent variable or Moderated Regression Analysis (MRA). MRA is a special application of multiple linear regression in its regression equation contains the element of interaction (multiplication of two or more independent variables).

Tabel 9
Multiple Linear Regession Analysis

Variabel	Unstandardized Coefficient		Standardized Coefficient	T	Sig
	B	Std. Error	Beta		
Constant	23,244	3,633		6,398	0,000
X_1	1,314	0,194	2,120	6,784	0,000
X_2	0,477	0,120	0,758	3,987	0,000
X_3	-1,419	0,145	-1,457	-9,778	0,000
X_4	-0,292	0,110	-0,383	-2,646	0,010
$(X_1 * X_4)$	-0,148	0,023	-0,508	-6,460	0,000
$(X_2 * X_4)$	-0,024	0,011	-0,487	-2,088	0,041
$(X_3 * X_4)$	0,126	0,015	2,909	8,669	0,000

Adjusted R_{square} : 0,791
F_{hitung} : 36,712
Sig. F_{hitung} : 0,000

Source: data processed (2018)

Based on Table 7 we can make the following equation.

$$Y = 23,24 + 1,31X_1 + 0,48X_2 - 1,42X_3 - 0,292X_4 - 0,148(X_1{}_*X_4) - 0,024(X_2{}_*X_4) + 0,126(X_3{}_*X_4) + e \quad .... (2)$$

Based on the above equation, can be explained things as follows. Constant value of 23.24 shows that the value of information asymmetry, budget emphasis, self esteem, career uncertainty equal to zero, then budget slack will tend to experience an increase. The value of the information asymmetry regression coefficient (β1) of 1.31 indicates if the asymmetry of information increases by one unit, then budget slack will tend to experience an increase with the assumption that the other variable is equal to zero. The value of the regression coefficient of budget emphasis (β2) of 0.48 shows that if the budget emphasis increases one unit, then budget slack will tend to experience an increase with the assumption that the other variable is equal to zero. The value of the self esteem regression coefficient (β3) of -1.42 indicates that if slef esteem increases one unit, then budget slack will tend to experience a decrease with the assumption that the other variable is zero. The value of regression coefficient of career uncertainty (β4) of -0.292 indicates if career uncertainty increases one unit, then budget slack will tend to experience a decrease with assumption other variable equal to zero.

The value of regression coefficient of interaction between asymmetry of information with role uncertainty (β5) equal to -0,148 indicates when interaction between information asymmetry with career uncertainty increase one unit, hence influence of information asymmetry at budget slack tended to decrease with assumption other variable equal to zero. The value of regression coefficient of interaction between budget emphasis with role uncertainty (β6) equal to -0,024 indicates when interaction between budget emphasis with career uncertainty increase one unit, hence influence of budget emphasis on budget slack tend to decrease with assumption other variable equal to zero. The value of regression coefficient of interaction between selft esteem with role uncertainty (β6) equal to -0.13 indicates when the interaction between budget emphasis with career uncertainty increase one unit, then influence selft esteem on budget slack tend to increase with assumption other variable equal to zero. In Tabe 7 it shows that the magnitude of adjusted R^2 is 0.791. This indicates that 79.1% variations in sidebar levers can be explained by the variable of information asymmetry, budget emphasis, self esteem, and uncertainty while the remaining 20.9% is explained by other variables outside the model. Table 7 shows that the F value is 36.71 with significant value of F or p-value of 0.000 which is smaller than α = 0,05. This means the variable asymmetry information, budget emphasis, self esteem, career uncertainty, interaction information asymteri with career uncertainty, budget interaction emphasis with career uncertainty, self esteem interaction with career uncertainty simultaneously (influence) on company performance.

The statistical test t basically shows how far the influence of one independent variable individually or individually in explaining the variation of the dependent variable (Ghozali, 2011). More data can be seen in Table 7, the interaction variable between information asymmetry (X1) and career uncertainty (X4) has a moderate coefficient of - 0.148 with a significance level of 0.000. The sig t number is smaller than 0.05 which means that H0 is rejected and H1 is accepted. The regression coefficient of information asymmetric variable is 1,314 with a significance level of 0,000 so that information asymmetry has a positive influence on budget slack.

The higher the level of information asymmetry the budget slack will increase, hence it can be concluded that with the existence of career uncertainty will weaken the relationship between information asymmetry and budget slack.

Interaction variable between budget emphasis (X2) with career uncertainty (X4) has moderate coefficient equal to - 0,024 with significance level equal to 0,041. The sig t number is smaller than 0.05 which means that H0 is rejected and H2 is accepted. The regression coefficient of budget emphasis variable is 0,477 with significance level 0,000 so that budget emphasis have positive influence on budget slack. The higher the level of budget emphasis the budget slack will increase, therefore it can be concluded that with the existence of career uncertainty will weaken the relationship between budget emphasis with budget slack.

The interaction variable between self esteem (X3) and career uncertainty (X4) has a moderate coefficient of 0.126 with a significance level of 0.000. The sig t number is smaller than 0.05 which means that H0 is rejected and H3 is accepted. The regression coefficient of self esteem variable is -1.419 with a significance level of 0.000, so self esteem has a negative influence on budget slack. The higher the level of self esteem the slack of the budget will decrease, therefore it can be concluded that with the existence of career uncertainty will strengthen the relationship between budget emphasis with budget slack. The results of this study showed that the regression coefficient of information asymmetry has a positive sign, it shows that the higher the level of information asymmetry then budget slack will tend to increase. The moderate coefficient of interaction between information asymmetry and career uncertainty has a negative sign and a significant value of t is smaller than the value of α. This means that the first hypothesis of career uncertainty moderating the effect of asymmetric nformation on budgetary slack is acceptable.

Saad (2002) explains that the information slack possessed by subordinates is usually utilized for his own personal interests or securing his position in the achievement of certain targets, therefore in exchange of information between superiors and subordinates usually subordinates provide information that is not real or biased. Similar statements are also put forward by Rumana (2013) who conducts research on information asymmetry on budgetary slack, where the results show that information asymmetry has a positive influence on budgetary slack, with information slack between subordinates and superiors more likely to cause budget slack.

Larger information owned by subordinates than their superiors tends to make budget slack, because the information given to them is likely to be biased, the budget is based on information that is not in accordance with the actual situation then the budget tends to have a gap. But if a subordinate who has more information about the actual state of the company does not have confidence in the future of his career, then subordinates tend to provide information to the actual information because if the subordinates make budget slack, and the budget is easily achieved then the performance of the achievement of the budget is considered good , because a subordinate's career that has more information about the company is uncertain and there is a possibility that his position is currently filled by others when the budget is realized then the performance achievement seen under that budget is likely to be obtained by someone else who will occupy his position. Subordinates who have information asymmetry and experience uncertainty over their career then subordinates tend not to make budget slack, therefore career uncertainty weakens the positive relationship between information asymmetry and budget slack.

The results of this study showed that the regression coefficient of budget emphasis has a positive sign, it shows that the higher the budget level, the budget slack will tend to increase. Moderate coefficient of interaction between budget emphasis with career uncertainty has negative sign and significant level of t value that is smaller than α value. This means that a second hypothesis stating that career uncertainties moderate the influence of budget emphasis on budget slack is acceptable.

Jaya (2013) explains that a collection of contracts between principals and genes creates a budget emphasis, agency theory explains that the emphasis budget is an insistence from superiors to subordinates to implement the budget well and reach budget targets. If an employee's performance is determined by an established budgetary achievement, then the targeted subordinate with the budget as a performance appraisal will strive to achieve the budget targets to achieve a predetermined budget by creating a budget slack, so that employees will more easily reach their budget and performance targets also looks good. Similar statements are also put forward by researchers Mulyani & Rahman (2012), and Maya et al. (2012) which states that budget emphasis has significant influence on budget slack, so the conclusion is budget emphasis allegedly have positive influence on budget slack.

Providing rewards for the achievement of predetermined budget targets is an employee objective in order to perform well and get compensation that has been promised in achieving the target. Budget targets that are not achieved by employees will have a serious impact that compensation can not be obtained, positions that are at stake because of the possibility to be replaced with more competent employees in their field, therefore employees are more likely to make budget slack because it is perceived to protect its position and reach the target expected by the employee. Budget made easy will be easier to achieve, so that the performance of employees look good or increased visible from the achievement of the budget that has been set previously.

However, if the subordinates who feel depressed due to the performance appraisal of the achievement of the budget targets at the time of budget realization do not have confidence in the future of his career especially when the realization of the budget, subordinates tend not to make budget slack because subordinates feel that compensation or reward for the achievement of budget targets as the consequences of the budgetary pressures are not necessarily the subordinates who feel because of the uncertainty of the career at the time terelasisai budget. Subordinates experiencing budget emphasis and experiencing a lack of confidence in their careers subordinates tend not to make budget slack, therefore it is suspected that career uncertainty weakens the positive influence between budget emphasis on budget slack.

The results of this study showed that the coefficient of self esteem regression has a negative sign, it shows that the higher the level of self esteem then budget slack will tend to decrease. The moderate coefficient of interaction between self esteem and career uncertainty has positive sign and significant t value that is smaller than α value. This means that a second hypothesis stating the career uncertainty moderating the influence of self esteem on a budget slack is acceptable.

Sharma & Agarwala (2014) explains that self esteem is a person's self-confidence, self-satisfaction towards a thing and self-respect. People who have high self esteem tend to see themselves as important, influential, and valuable in a job they do. Conversely, people who have low self esteem will feel bad with him. Kreitner & Kinicki (2004) explains that someone who feels himself is so important, valuable, and influential it will arise confidence in the work he did because what he did was successful and create optimal results.

An employee with a high self esteem is more likely to not engage in a budget slack because the employee believes he or she can achieve the targets given to him, and if the employee experiences a non-career career then the employee is less likely to engage in a budget slack due to future uncertainties in his career especially during the realization of the budget, then subordinates tend not to make budget slack because subordinates feel that they are able to achieve the target budget without doing budget slack because self asteem owned and the employee will not be willing to make easy budget achievement, not necessarily the position currently occupied will be occupied at the time of budget realization . Subordinates who have high levels of self esteem and experience career uncertainty then subordinates tend not to make budget slack, therefore career uncertainty is expected to strengthen the negative influence on budget slack.

6. **Conclusions**

Based on the results of analysis and discussion in the previous chapters can be concluded as follows career uncertainty weaken the positive relationship between information asymteri with budget slack on OPD in Gianyar regency. This shows that the higher level of career uncertainty owned by employees and employees have more information than their superiors then budget slack will tend to decrease. The career uncertainty weakens the positive relationship between budget emphasis and budgetary slack on OPD in Gianyar regency. This shows that the higher level of career uncertainty owned by employees and employees experiencing budget emphasis then budget slack will tend to decrease. Career uncertainty strengthens the negative relationship between self esteem and budgetary slack at OPD in Gianyar regency. This shows that the higher level of career uncertainty owned by employees and employees are self-esteem the budget slack will tend to decrease.

Based on the results of the research that has been discussed, explaining that information asymmetry and budget emphasis increase a budget slack on OPD in Gianyar regency, therefore information asymmetry or information slack happened between subordinates with superiors should be minimized by building a two-way communication, so the slack information between superiors and subordinates tends to be lower and the likelihood of budget slippage will be lower and for budget emphasis should the organization not perform an employee performance assessment only from the achievement of the budget targets that have been prepared and add supporting factors in the assessment of employee performance, career uncertainty may weaken budget slack, but to anticipate budget slack. Subsequent research is suggested in order to add another variable either as a moderation variable or independent variable, and expand the sample research so that the results of research can generalize the study population.

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