TESIS

DETERMINAN *BUDGETARY SLACK*: PERAN *PARTICIPATIVE BUDGETING, SOCIAL PRESSURE*, DAN *MACHIAVELLIANISM* DENGAN MODERASI *POLITICAL SKILL*

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ABSTRAK

Determinan *Budgetary Slack*: Peran *Participative Budgeting, Social Pressure*, dan *Machiavellianism* dengan Moderasi *Political Skill*

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Latar Belakang: Indikasi *budgetary slack* dalam penyusunan Rencana Bisnis Bank (RBB) Bank Nagari tercermin dari kecenderungan revisi target ke arah konservatif dan hasil studi pendahuluan. Kondisi ini menunjukkan pentingnya mekanisme penganggaran, tekanan sosial, karakteristik individu, dan kemampuan individu dalam memahami serta mengelola lingkungan sosial dalam menjelaskan *budgetary slack.*
Tujuan: Penelitian ini bertujuan menguji pengaruh *participative budgeting*, *social pressure*, dan *Machiavellianism* terhadap *budgetary slack* serta menguji peran *political skill* sebagai variabel moderasi.
Metode: Penelitian menggunakan pendekatan kuantitatif dengan desain survei yang berlandaskan *Social Cognitive Theory* dan *Trait Theory*. Populasi penelitian terdiri atas 304 manajer tingkat bawah dan menengah Bank Nagari yang terlibat dalam penyusunan RBB. Dengan teknik *total sampling,* diperoleh 221 kuesioner yang layak diolah. Data dianalisis menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM) melalui SmartPLS 4.0.
Hasil: Hasil penelitian menunjukkan bahwa *participative budgeting*, *social pressure*, dan *Machiavellianism* berpengaruh positif dan signifikan terhadap *budgetary slack*. Sebaliknya, *political skill* tidak terbukti memoderasi hubungan ketiga variabel tersebut terhadap *budgetary slack*. Namun, *political skill* memiliki pengaruh langsung yang positif dan signifikan terhadap *budgetary slack*, yang menunjukkan bahwa *political skill* lebih berperan sebagai faktor personal yang memengaruhi *budgetary slack* secara langsung daripada sebagai variabel moderasi.
Kontribusi: Penelitian ini memperkaya literatur akuntansi keperilakuan dengan menunjukkan bahwa budgetary slack dipengaruhi oleh mekanisme penganggaran, tekanan sosial, dan karakteristik individu, sekaligus memberikan dukungan empiris terhadap *Social Cognitive Theory* dan *Trait Theory*. Temuan mengenai *political skill* memperluas pemahaman bahwa perannya bersifat kontekstual, yaitu lebih berfungsi sebagai faktor personal yang memengaruhi *budgetary slack* secara langsung daripada sebagai variabel moderasi.

Kata kunci: *budgetary slack, Machiavellianism, participative budgeting, political skill, social pressure.*

ABSTRACT

Determinants of Budgetary Slack: The Roles of Participative Budgeting, Social Pressure, and Machiavellianism with Political Skill as a Moderator

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Background: Evidence of budgetary slack in the preparation of Bank Business Plans (RBB) at Bank Nagari is reflected in the tendency to revise targets downward and supported by preliminary evidence from branch office managers. This condition highlights the importance of budgeting mechanisms, social pressure, individual characteristics, and individuals' ability to understand and manage their social environment in explaining budgetary slack.
Objective: This study examines the effects of participative budgeting, social pressure, and Machiavellianism on budgetary slack and investigates the moderating role of political skill in these relationships.
Method: Grounded in Social Cognitive Theory and Trait Theory, this quantitative study employed a survey design. The population comprised 304 lower- and middle-level managers at Bank Nagari who were involved in the RBB preparation process. Using a total sampling approach, 221 usable responses were obtained. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0.
Results: The findings show that participative budgeting, social pressure, and Machiavellianism have positive and significant effects on budgetary slack. In contrast, political skill does not significantly moderate the relationships between these three factors and budgetary slack. However, political skill has a positive and significant direct effect on budgetary slack, suggesting that it functions more as a personal factor that directly influences budgetary slack than as a moderator of the relationships examined.
Contribution: This study extends the behavioral accounting literature by demonstrating that budgetary slack is shaped by budgeting mechanisms, social pressure, and individual characteristics, while providing empirical support for Social Cognitive Theory and Trait Theory. The findings further advance understanding of political skill by highlighting its contextual role as a personal factor that directly influences budgetary slack rather than altering the strength of the relationships between the antecedent factors and budgetary slack.

Keywords: *budgetary slack, Machiavellianism, participative budgeting, political skill, social pressure.*