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ENVIRONMENTAL UNCERTAINTY AS A MODERATOR OF THE INFLUENCE OF PARTICIPATIVE BUDGETING AND BUDGETARY EMPHASIS ON BUDGETARY SLACK IN THREE-STAR HOTELS IN BADUNG REGENCY

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Abstract: Effective budget management is essential for achieving sound financial performance in 3-star hotels in Badung Regency. However, many hotels struggle to prepare realistic budgets, often resulting in budgetary gaps. Evaluating budgetary gaps is crucial, as they can affect managerial decision-making and negatively impact the hotel's financial performance. This study aims to empirically examine the influence of participatory budgeting and budgetary pressure on budgetary gaps in 3-star hotels in Badung Regency. Furthermore, it analyzes how environmental uncertainty moderates the relationship between participatory budgeting and budgetary pressure with budgetary gaps. The study population consists of 25 three-star hotels in Badung Regency. A purposive sampling technique was employed, with a total of 175 respondents—one manager from each department involved in budget preparation in every hotel. Data were analyzed using SPSS with Moderated Regression Analysis (MRA) techniques. The findings reveal that both participatory budgeting and budgetary pressure have a positive and significant influence on budgetary gaps. Additionally, environmental uncertainty was found to weaken the relationship between participatory budgeting and budgetary gaps but did not moderate the effect of budgetary pressure.
Keywords: Budgetary Gap, Participatory Budgeting, Budgetary Pressure, Environmental Uncertainty.

1. INTRODUCTION

In the era of globalization, competition among companies—including those in the hospitality industry—has intensified significantly. These growing challenges compel businesses to implement effective management control in order to plan, coordinate, and evaluate their activities efficiently, enabling them to remain competitive. As such, companies must manage their economic resources both effectively and efficiently. One of the key economic resources and managerial tools in company operations is the budget (Sutanaya & Sari, 2018).

Budgeting requires special attention in corporate management, as it is a critical component for achieving organizational goals. A budget is a financial plan that is periodically prepared based on approved policies, serving as a written guide for the company's activities, expressed in numerical terms over a specific period. The main purposes of budgeting include strategic planning, providing information to support decision-making, serving as a benchmark for performance evaluation, and enhancing communication and coordination within the organization.

As a control tool, the budget plays a vital role in regulating all company activities to ensure the achievement of desired objectives. It is also used to evaluate managerial performance based on the extent to which predetermined targets are achieved (Mayasari et al., 2023). An effective budget provides information on resource allocation, identifies investment needs, and monitors both operational and financial performance (Murdoko & Trisnaningsih, 2024). However, Faria & Silva (2013) caution that when budgets are used strictly as performance benchmarks, they can lead to dysfunctional behavior among subordinates. Therefore, it is important to consider human behavior in the budgeting process, as it can significantly influence the quality and outcomes of budget preparation and implementation. Conversely, the budgeting process itself can also influence the behavior of those involved. Hence, companies must pay greater attention to behavioral aspects in budget formulation.

In practice, budget preparation often encounters discrepancies between planned budgets and actual outcomes. These mismatches can lead to what is known as a *budgetary slack*, which refers to the deliberate understatement of capabilities by subordinates during the budgeting process (Rahmawati, 2020). Budgetary slack arises when subordinates provide biased information to their superiors—such as reporting lower expected revenues, overstated costs, or exaggerated input needs for a given level of output (Okayanti & Putri, 2023). By doing so, subordinates aim to set lower targets that are easier to achieve, thus increasing their chances of receiving rewards when they meet or exceed those self-imposed targets. This behavior creates a disconnect between the rewards given and actual performance.

Budgetary slack frequently occurs during the budgeting process, particularly when managers intentionally propose budgets that do not make optimal use of available resources. This is common in organizations that employ a bottom-up budgeting approach (Wati & Damayanthi, 2017). In such cases, managers tend to behave opportunistically by setting easily attainable budget targets (Mahasabha & Ratnadi, 2019). This strategy enables them to present better performance results and potentially receive higher bonuses from superiors.

The hospitality industry, in particular, is vulnerable to issues of budgetary slack during budget preparation, which can be influenced by various factors. One major factor is the high pressure from operating in a highly competitive environment. Hotel managers may feel compelled to meet the expectations of both owners and customers by setting conservative budget targets that minimize the risk of underperformance. As a result, they often submit lower-than-actual budget estimates, contributing to budgetary slack.

According to Sutanaya & Sari (2018), this phenomenon frequently arises when a bottom-up budgeting method is applied, involving lower-level employees in the planning process. While this approach can foster a sense of ownership and enhance employee engagement, it may also lead employees to propose conservative targets that are easier

to achieve. Consequently, this behavior results in a gap between the budgeted figures and the actual performance outcomes.

The phenomenon of budgetary slack in the hospitality industry can be explained through the Theory of Planned Behavior, which posits that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Hotel managers often feel pressured to set lower budgets than their actual operational capabilities due to a desire to avoid the risk of failure and to meet the expectations of owners and customers. A negative attitude toward risk in a highly competitive business environment leads them to believe that lower budget targets are more attainable, even if such targets do not reflect the hotel's true potential.

Managerial involvement in the budgeting process is commonly referred to as budgetary participation. This participation is crucial, as budgets serve as the primary tool for realizing company obligations, promises, and policies (Dharmawan & Wirakusuma, 2021). The bottom-up budgeting method allows lower- and mid-level managers to be actively involved in planning, thereby increasing participation and ownership of the budgeting process. With active involvement across various managerial levels, budgeting becomes more transparent, accurate, and aligned with the operational needs of each department.

This approach is known as participatory budgeting, where budget decisions are not made solely by top management, but also involve individuals directly responsible for operational execution. Raghunandan et al. (2012) state that participation in budgeting can foster positive behavior, such as improved performance, driven by the motivation to achieve rewards when budget targets are met. However, negative behaviors can also emerge, particularly in the form of budgetary slack. This occurs when managers seek to shield themselves from the risk of missing performance targets by intentionally creating slack within the budget.

Numerous studies on the relationship between participatory budgeting and budgetary slack have produced inconsistent results. For instance, studies by Young (1985), Sutanaya & Sari (2018), Hikmawati et al. (2018), Wardhana & Gayatri (2018), Putuhanitapradnya & Juliarsa (2019), and Suwandi et al. (2023) found that higher levels of budgetary participation are associated with greater tendencies for budgetary slack, indicating a positive relationship. In contrast, Simamora (2020) found a negative relationship, while Dewi et al. (2020) concluded that participatory budgeting has no significant effect on budgetary slack.

Similarly, budgetary pressure within a company can also lead to budgetary slack. When budgets become the primary tool for evaluating employee performance, this is referred to as budgetary pressure. In an effort to meet performance expectations, employees may attempt to outperform budget targets. However, they may also resort to manipulating the budgeting process by setting easily achievable goals—such as

underestimating revenues or overestimating costs—which ultimately results in budgetary slack.

Again, studies on the relationship between budgetary pressure and budgetary slack have shown inconsistent findings. For example, research by Sutanaya & Sari (2018), Dewi et al. (2020), and Ananda & Ikhwan (2022) indicates that budgetary pressure has a significant impact on budgetary slack. However, Widiari & Dewi (2020) found a negative relationship, while Simamora (2020) concluded that budgetary pressure has no significant effect on slack creation.

Given these inconsistencies, they may be better understood through the contingency approach proposed by Govindarajan (1986). The variation in findings suggests that a contingency variable may moderate the relationship between participatory budgeting and budgetary pressure with budgetary slack. One such contingency factor is environmental uncertainty, which refers to a condition in which a company lacks sufficient information about its external environment. Such uncertainty makes it difficult for managers to anticipate future changes (Subkhi & Jauhar, 2013), thereby increasing the potential for budgetary slack as a strategic response to unpredictable circumstances.

Companies can implement both internal and external controls to address foreseeable issues, provided they have adequate information about environmental conditions. However, when available information is insufficient, companies may struggle to interpret potential changes, increasing the risk of failure in decision-making. Environmental uncertainty can thus lead to budgetary slack, as companies become less capable of predicting future conditions with accuracy.

This study employs environmental uncertainty as a moderating variable because it influences managerial decision-making during the budgeting process, which can ultimately result in the creation of budgetary slack. Environmental uncertainty refers to the inability to predict future situations and external influences, which may lead to decisions that are misaligned with future realities. As a result, losses stemming from poor decisions become harder to identify and manage.

The inconsistency of findings in prior studies has prompted researchers to re-examine the variables associated with budgetary slack. This study introduces a moderating variable environmental uncertainty—to empirically investigate its role in moderating the influence of participatory budgeting and budgetary pressure on budgetary slack. In contrast to previous research, this study specifically focuses on the private sector, particularly 3-star hotels in Badung Regency, Bali. Badung is one of Indonesia's leading tourism destinations, where 3-star hotels serve as a popular accommodation choice. The rapid growth of tourism in this region has intensified competition within the hospitality industry. In this highly competitive environment, hotel managers strive to prepare accurate and well-calibrated budgets that reflect actual performance.

2. METHOD

This study adopts a quantitative approach with an associative research design to analyze the relationships between participatory budgeting, budgetary pressure, and budgetary slack, with environmental uncertainty as a moderating variable. The research was conducted at 3-star hotels in Badung Regency, Bali, a region renowned for its vibrant tourism industry and intense competition in the hospitality sector. The study targeted hotels that had been operating for at least three years and implemented a bottom-up budgeting system. The objective is to assess how participation and pressure in the budgeting process influence the occurrence of budgetary slack under uncertain environmental conditions (Sugiyono, 2022; Hartono et al., 2018).

The object of this study is budgetary slack, influenced by two independent variables participatory budgeting and budgetary pressure—and one moderating variable environmental uncertainty. Data were collected from 175 departmental managers representing 25 hotels, with respondents selected based on their direct involvement in budget preparation. Data collection was carried out using a Likert-scale questionnaire (4-point scale) to minimize neutral bias. The research instrument was tested for validity and reliability using the Product Moment correlation and Cronbach's Alpha (Sugiyono, 2022; Syafina, 2019)

Data analysis included descriptive statistics, classical assumption tests (normality, multicollinearity, and heteroscedasticity), and Moderated Regression Analysis (MRA). The regression model was used to assess both the direct effects and interaction effects among variables. An F-test was used to evaluate the overall model fit, while t-tests were employed to examine the partial effects of each variable. The Adjusted R-Square value was used to assess the model's explanatory power with respect to the dependent variable, budgetary slack. This procedure ensures statistical validity and addresses the hypotheses formulated in the study (Ghozali, 2016; Sugiyono, 2022).

3. RESULTS AND DISCUSSION

Data Analysis Results

Classical Assumption Testing

A regression model is considered robust if it is free from violations of classical statistical assumptions. Theoretically, a regression model will produce accurate parameter estimates if it satisfies the classical assumptions of moderated regression, namely the normality test and heteroscedasticity test, which are presented as follows:

1) Normality Test

The normality test is one of the classical assumption tests in regression analysis aimed at examining whether the residuals (error terms) of the regression model are normally distributed (Ghozali, 2016). A good regression model is one in which the

residuals are normally or near-normally distributed. In this study, normality testing was conducted using the One-Sample Kolmogorov-Smirnov (K-S) method. According to this method, the data distribution is considered normal if the Asymp. Sig (2-tailed) value from the Kolmogorov-Smirnov test is greater than 0.05. The results of the normality test are presented in Table 1.

Table 1. Normality Test

	Unstandardized Residual
N	175
Asymp. Sig. (2-tailed)	0,200

Source: Processed Data 2025

Based on the One-Sample Kolmogorov-Smirnov Test shown in Table 1, the Asymp. Sig. (2-tailed) value was 0.200. Since this value is greater than the alpha level of 0.05, it indicates that the data in this study are normally distributed. Therefore, it can be concluded that the model satisfies the normality assumption.

2) Heteroscedasticity Test

The heteroscedasticity test is another classical assumption test in regression analysis used to determine whether there is a variance inequality of the residuals (error terms) across observations in the regression model. A good regression model meets the homoscedasticity assumption, which refers to constant residual variance (Ghozali, 2016). To test for the presence of heteroscedasticity, this study employed the Glejser test. According to the Glejser method, if the significance value of the independent variables is greater than 0.05, it indicates that the variables do not significantly influence the absolute residuals, and there is no indication of heteroscedasticity. Table 2 presents the statistical results based on the Glejser test.

Table 2. Heteroscedasticity Test

Model	**t**	**Sig.**
Participative Budgeting	1,028	0,305
Budgetary Pressure	0,409	0,683
Evironmental Uncertainty	1,732	0,085
Participative Budgeting*Evironmental Uncertainty	4	0,117
Budgety Pressure*Eviromental Uncertainty	-7	0,552

Source: Processed Data 2025

The table shows that each model has a significance value greater than 5% (0.05), indicating that the independent variables in this study do not have a statistically significant effect on the dependent variable (absolute residuals). Thus, it can be concluded that the data are free from heteroscedasticity issues.

Results of the Moderated Regression Analysis(MRA)

This study involves two independent variables and one moderating variable. Therefore, the data analysis method employed is Moderated Regression Analysis (MRA). The moderation test was conducted using SPSS. The results of the Moderated Regression Analysis are presented in Table 3.

Table 3. *Moderated Regression Analysis* (MRA) Test Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	-7.332	2.997	—	-2.446	0.015
Participative Budgeting	0.596	0.130	0.853	4.576	0.000
Budgetary Pressure	0.507	0.188	0.566	2.700	0.008
Environmental Uncertainty	1.355	0.348	0.920	3.892	0.000
Participative Budgeting * Environmental Uncertainty	-0.042	0.014	-0.850	-2.925	0.004
Budgetary Pressure * Environmental Uncertainty	-0.016	0.020	-0.313	-0.818	0.414

Source: Processed Data 2025

Based on the regression coefficients in Table 3, the moderated regression equation model can be formulated as follows:

Y = -7,332 +0,596X1 + 0,507X2 +1,355Z -0,042 X1Z- 0,016 X2Z + e

The interpretation of the moderated regression analysis model is described as follows:

1) The constant value of -7.332 indicates that when the values of participative budgeting, budgetary pressure, environmental uncertainty, the interaction between participative budgeting and environmental uncertainty, as well as the interaction between budgetary pressure and environmental uncertainty are all zero, the value of budgetary slack (Y) decreases by 7.332 units.
2) The regression coefficient for participative budgeting (β_1) is 0.596, indicating that participative budgeting has a positive effect on budgetary slack. This means that, assuming other independent variables remain constant, a one-unit increase in participative budgeting will lead to an increase of 0.596 units in budgetary slack.
3) The regression coefficient for budgetary pressure (β_2) is 0.507, which suggests that budgetary pressure also has a positive effect on budgetary slack. In other words, with other variables held constant, a one-unit increase in budgetary pressure will increase budgetary slack by 0.507 units.

4) The regression coefficient for environmental uncertainty (β_3) is 1.355, implying that environmental uncertainty has a positive effect on budgetary slack. Thus, a one-unit increase in environmental uncertainty, while holding other variables constant, will result in a 1.355-unit increase in budgetary slack.
5) The regression coefficient for the interaction between participative budgeting and environmental uncertainty (β_4) is -0.042. This negative coefficient indicates that environmental uncertainty weakens the positive influence of participative budgeting on budgetary slack. Given that participative budgeting on its own increases budgetary slack (β_1 = 0.596), but its interaction with environmental uncertainty is negative, the moderating effect is antagonistic in direction. Therefore, it can be concluded that environmental uncertainty attenuates the impact of participative budgeting on budgetary slack.
6) The regression coefficient for the interaction between budgetary pressure and environmental uncertainty (β_5) is -0.016. This similarly suggests that environmental uncertainty dampens the positive relationship between budgetary pressure and budgetary slack. Since budgetary pressure positively affects budgetary slack (β_2 = 0.507), but the interaction term is negative, the presence of environmental uncertainty weakens the influence of budgetary pressure on budgetary slack.

Model Feasibility Test (F-Test)

According to Ghozali (2016), the model feasibility test (F-test) is used to assess whether the independent variables collectively have a statistically significant effect on the dependent variable. The F significance value is obtained from the ANOVA table in the SPSS output. If the F significance value is less than α = 0.05, the regression model is considered feasible (fit) for use in the study. Conversely, if the significance value is greater than or equal to α = 0.05, the model is deemed unfit. Based on the results in Table 3, the F significance value is **0.000**, which is **less than 0.05**. Therefore, the regression model used in this study is statistically significant and suitable for examining the effect of the independent variables on the dependent variable.

Coefficient of Determination (R2)

The coefficient of determination (R^2) test aims to measure how well the model explains the variation in the dependent variable. This study uses the Adjusted R Square value as an indicator to assess model performance. The coefficient of determination ranges from 0 to 1 ($0 < R^2 < 1$). A higher R^2 value indicates a greater ability of the model's independent variables to explain the variability in the dependent variable.

Based on Table 3, the Adjusted R Square value is **0.598**, which means that **59.8**% of the variation in budgetary slack can be explained by participative budgeting, budgetary pressure, and environmental uncertainty. The remaining **40.2**% is explained by other factors not included in this model.

Hypothesis Testing

The following criteria were applied to interpret the significance of relationships between variables:

If sig < 0.05, then H_0 is rejected and H_a is accepted

If sig > 0.05, then H_0 is accepted and H_a is rejected.

1) The Effect of Participative Budgeting on Budgetary Slack

   H_0: Participative budgeting has no effect on budgetary slack.

   H_a: Participative budgeting has a positive and significant effect on budgetary slack.

   Based on Table 3, the test results show that the significance value for the effect of participative budgeting on budgetary slack is 0.000, with a regression coefficient (β_1) of 0.596. Since the significance value is less than 0.05, H_0 is rejected and H_a is accepted. This indicates that participative budgeting has a positive and significant influence on budgetary slack. Thus, the first hypothesis is supported.

2) The Effect of Budgatery Pressure on Budgetary Slack

   H_0: Budgetary pressure has no effect on budgetary slack.

   H_a: Budgetary pressure has a positive and significant effect on budgetary slack.

   According to Table 3, the significance value for the effect of budgetary pressure on budgetary slack is 0.008, with a regression coefficient (β_2) of 0.507. Since 0.008 < 0.05, H_0 is rejected and H_a is accepted. This result confirms that budgetary pressure has a positive and significant effect on budgetary slack. Therefore, the second hypothesis is supported.

3) Evironmental Uncertainty Moderates the Relationship Between Participative Budgeting and Budgetary Slack

   H_0: Environmental uncertainty does not moderate the effect of participative budgeting on budgetary slack.

   H_a: Environmental uncertainty moderates the effect of participative budgeting on budgetary slack.

   Based on the results in Table 3, the interaction term between participative budgeting and environmental uncertainty has a coefficient (β_4) of -0.042 with a significance level of 0.004. Since the significance value is less than 0.05, H_0 is rejected and H_a is accepted. This indicates that environmental uncertainty significantly moderates the relationship between participative budgeting and budgetary slack, specifically weakening its effect. Hence, the third hypothesis is supported.

4) Evironmental Uncertainty Moderates the Relationship Between Budgetary Pressure and Budgetary Slack

   H_0: Environmental uncertainty does not moderate the effect of budgetary pressure on budgetary slack.

   H_a: Environmental uncertainty moderates the effect of budgetary pressure on budgetary slack.

As shown in Table 3, the interaction term between budgetary pressure and environmental uncertainty has a regression coefficient (β_5) of -0.016, with a significance value of 0.414. Since 0.414 > 0.05, H_0 is accepted and H_a is rejected. This result implies that environmental uncertainty does not significantly moderate the effect of budgetary pressure on budgetary slack and has no meaningful moderating effect. Consequently, the fourth hypothesis is rejected.

Discussion of Research Findings

The Effect of Partcipative Budgeting on Budgetary Slack in 3-Star Hotels in Badung Regency

The influence of participative budgeting on budgetary slack indicates that participative budgeting has a positive and significant effect on budgetary slack. This finding suggests that an increase in participative budgeting leads to a corresponding increase in budgetary slack among 3-star hotels in Badung Regency. Therefore, the first hypothesis is supported.This result aligns with the Theory of Planned Behavior, particularly the component of attitude toward behavior. If managers possess opportunistic tendencies and are motivated to achieve targets with minimal risk, their intention to create budgetary slack also increases. These findings are consistent with previous research conducted by Young (1985), Sutanaya & Sari (2018), Hikmawati et al. (2018), Wardhana & Gayatri (2018), Suwandi et al. (2023), and Putuhanitapradnya & Juliarsa (2019), which also found a positive and significant effect of participative budgeting on budgetary slack.

The Effect of Budgetary Pressure on Budgetary Slack in3-Star Hotels in Badung Regency

The influence of budgetary pressure on budgetary slack reveals that budgetary pressure has a positive and significant effect on budgetary slack. This indicates that the more intense the budgetary pressure in 3-star hotels in Badung Regency, the more likely budgetary slack will increase. Thus, the second hypothesis is supported. This finding supports the Theory of Planned Behavior, particularly the subjective norms and perceived behavioral control components. Under resource constraints, managers may feel a loss of control over their performance outcomes, especially when pressured by superiors to meet operational targets. As a coping strategy, managers may set lower performance targets to avoid failure, thereby contributing to budgetary slack. This pattern supports findings from previous studies by Sutanaya & Sari (2018), Dewi et al. (2020), and Ananda & Ikhwan (2022), which also concluded that budgetary pressure positively influences budgetary slack.

The Moderating Effect of Evironmental Uncertinty on the Relationship Between Participative Budgeting and Budgetary Slack

The interaction between participative budgeting and environmental uncertainty indicates that environmental uncertainty moderates the effect of participative budgeting on budgetary slack, weakening the relationship. While participative budgeting involves

managers in the budgeting process to enhance performance, slack occurs when managers intentionally set performance targets either lower or higher than what is reasonable to gain personal advantages or reduce work pressure. Environmental uncertainty presents a challenge in creating accurate and realistic forecasts, as it affects the quality and reliability of information used in budgeting. Consequently, participative budgeting becomes less effective under uncertain conditions, reducing its ability to ensure transparency and accuracy.

This finding supports the Contingency Theory, which states that the design of management control systems must be aligned with the characteristics of the organization and its external environment. In highly uncertain environments, managers tend to adopt more flexible and adaptive budgeting approaches.

The Moderating Effect of Evironmental Uncertainty on the Relationship Between Budgetary Pressure and Budgetary Slack

The interaction between budgetary pressure and environmental uncertainty indicates that environmental uncertainty does not moderate the relationship between budgetary pressure and budgetary slack. Environmental uncertainty refers to conditions where firms find it difficult to predict the outcomes of their decisions. In such situations, hotel managers struggle to formulate accurate budgets due to factors such as economic changes, regulatory shifts, technological developments, and competitive dynamics. Budgetary pressure, which focuses on cost control and achieving financial targets, often overlooks external environmental factors. This finding contrasts with the **Contingency Theory**, which emphasizes the need for organizations to align control systems with environmental conditions. Therefore, environmental uncertainty does not significantly moderate the effect of budgetary pressure on budgetary slack.

CONCLUSION

Based on the findings of this study, the following conclusions can be drawn:

1) Participative budgeting has a positive effect on budgetary slack in 3-star hotels in Badung Regency. This implies that an increase in participative budgeting will lead to a rise in budgetary slack within these hotels.
2) Budgetary pressure has a positive effect on budgetary slack in 3-star hotels in Badung Regency. The higher the budgetary pressure, the greater the resulting budgetary slack.
3) Environmental uncertainty moderates the relationship between participative budgeting and budgetary slack, with the moderating effect acting to weaken the influence of participative budgeting on budgetary slack in 3-star hotels in Badung Regency.
4) Environmental uncertainty does not moderate the relationship between budgetary pressure and budgetary slack in 3-star hotels in Badung Regency.

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