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Opción, Año 35, No.89 (2019): 533-553 ISSN 1012-1587/ISSNe: 2477-9385 Recibido: 10-11-2018 ? Aceptado: 10-03-2019 The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps Murhaban¹ 1Department of Accounting, Faculty of Economics and Business, University of Malikussaleh, 24351 Lhokseumawe, Aceh-Indonesia murhaban@unimal.ac.id Rayyan Firdaus² 2Department of Accounting, Faculty of Economics and Business, University of Malikussaleh, 24351 Lhokseumawe, Aceh-Indonesia firdaus@unimal.ac.id M.

Natsir Mahmud Nur³ 3Department of Accounting, Faculty of Economics and Business, University of Malikussaleh, 24351 Lhokseumawe, Aceh-Indonesia natsirnur@unimal.ac.id Hidyatussadhikin⁴ 4Department of Accounting, Faculty of Economics and Business, University of Malikussaleh, 24351 Lhokseumawe, Aceh-Indonesia hidyatussadhikin@unimal.ac.id Jumadil Saputra^{5*} 5School of Social and Economic Development, University Malaysia Trengganu, 21030 Kuala Nerus, Terengganu, Malaysia. jumadil.saputra@umt.edu.my Abstract This study aims to determine the effect of budget target clarity, budget emphasis, and ethics on the budget gaps via a multiple linear regression analysis performed by using SPSS 23.

The results indicate that budget target clarity and ethics has a significant negative effect on the budget gaps while the budget emphasis has a significant positive effect on the budget gaps. In conclusion, a good, specific and measurable budget target clarity can reduce the emergence of budget gaps in the SKPD of Lhokseumawe City. Keywords: Budget gap, target, clarity, emphasis. 534 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 La relación del objetivo presupuestario, el énfasis presupuestario y la ética en las brechas presupuestarias Resumen El objetivo de este estudio es determinar el efecto de la claridad del objetivo presupuestario, el énfasis del presupuesto y la ética en las

brechas presupuestarias a través de un análisis de regresión lineal múltiple realizado con el SPSS 23. Los resultados indican que la claridad y la ética del objetivo presupuestario tienen un efecto negativo significativo en el presupuesto.

brechas, mientras que el énfasis en el presupuesto tiene un efecto positivo significativo en las brechas presupuestarias. En conclusión, una claridad de objetivos presupuestaria buena, específica y mensurable puede reducir la aparición de brechas presupuestarias en el SKPD de la ciudad de Lhokseumawe. Palabras clave: brecha presupuestaria, objetivo, claridad, énfasis. 1. INTRODUCTION The reform of bureaucratic in Indonesia has undergone better changes, especially in the budgeting process in the term of efficiency and effectiveness. Based on the enactment of Law No.

32 of 2004 concerning regional governance in increasing the efficiency and effectiveness in the implementation of regional autonomy, the regional government is given full authority over the management and is clearly The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 535 responsible for the potential of the region and takes care of its own government affairs. The existence of the Law has changed the accountability of regional governments which were once vertical responsibility now become a horizontal responsibility.

The budget is an instrument of accountability in the management of public funds and the implementation of programs funded by public money. The budget is an estimate of the performance to be achieved in a certain period of time expressed in financial measures. The budget gap is a situation where the budget makers overestimate estimates or reduce estimates of revenues or expenditures with the aim of achieving their interests. Savitri and Sawitri (2014), defines the budget gap as a disclosure included in the budget which is possible to achieve. By making a gap, the performance of the manager of the company will look good because the budgeted amount is easily achieved.

The Budget Gaps in Indonesia have also been found in several Regional Work Units (SKPD). One of them in the Audit Report of the Supreme Audit Agency (BPK) in 2005-2007 found that the Bandar Lampung city government budget was always lower than the realization of revenues received. For example, in 2005, the revenue budget was Rp. 395,519,345,922.00 with the realization reaching Rp. 411,611,662,993.70. It means that it has a ratio of 104.52%, while the regional budget is always higher than the realization of the budget of Rp. 410,316. 378,495.58 with realization only reaching Rp. 396,943,238,630.15.

It means that the achievement in that year fell by 536 Murhaban et al. Opción, Año 35,

No.89 (2019): 533-553 96.74%. The same cases also happened on the following years until 2007. The next phenomenon states that the financial realization of the Lhokseumawe City Government in 2016 has not yet reached the target of the real total budget (before changes) which was more than Rp 1.139 trillion, but the realization until last October was only 47.39%. While the target until October 2016 was 75%. It means that the realization was minus 27.61% of the target. The data were obtained from portalsatu.com.

The financial realization target of the Lhokseumawe City Government until December 2016 reached 95% which means that the Lhokseumawe city Government must be able to pursue the financial realization target by 47.61% within two months of the remaining budget period. As we know, the dependence of the Government of Lhokseumawe city to the funds transferred by the central Government is high enough which is caused by the lack of the Regional Revenues (PAD) of Lhokseumwawe city.

The total of PAD allocation after the changes in the 2016 Lhokseumawe APBK was Rp. 66.754 billion, while the total allocation of the Regional Revenues after changing was more than Rp. 1.167 trillion which means that the contribution of PAD to the total of Regional Revenues is only around 6%. Savitri and Sawitri (2014), there are many factors that influence the emergence of budget gaps. One of them is the clarity of budget targets. The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 537 2. LITERATURE REVIEW 2.1.

Budget gap (Y) The budget gap can be interpreted as the difference in resources that are actually needed to efficiently complete the task and the amount of greater resources intended for the task. In other words, the budget gap is a budget bubble caused by budget compilers. According to Suartana in Savitri and Sawitri (2014), the budget gap is the budgeting process that has intentional distortion by reducing budgeted income and increasing budgeted costs. 2.2.

Budget Target Clarity (X1) The clarity of the budget target will make SKPD easier to plan activities with the objectives to be achieved by the regional government so that the budget can be used as a benchmark for performance achievement. In other words, the quality of regional budgets can determine the quality of local government functions. 2.3. Budget Emphasis (X2) Rani (2015), the budget emphasis is a pressure from superiors on subordinates to implement a well-made budget in the form of sanctions if less than the budget target, and compensation if they are able to exceed the budget target.

The pressure given by the leader to his subordinates will make subordinates do a budget gap. If the 538 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553

subordinates succeed in increasing revenues or decreasing costs in budgeting, then they will be rewarded as promised. If not, then the subordinates will get sanctions. 2.4. Previous Studies Savitri & Sawitri (2014) in their researches about the Effect of Budget Participation, Budget Emphasis and Asymmetric Information on the Emergence of Budget Gaps simultaneously and partially finds that budget emphasis influence budget gaps. Putri (2016) in the research concerning on the Effect of Budget Target Clarity, Personal Character, and Information Asymmetry on Budget Gaps finds that budget targets and personal characters have a negative effect on budget gaps.

Based on the literature reviews and the results of previous studies, the hypotheses are formulated as follows: H1: The clarity of budget targets influences the budget gaps in the SKPD of Lhokseumawe City. H2: The budget emphasis influences the budget gaps in SKPD of Lhokseumawe City. H3: Ethics influences the budget gaps in SKPD of Lhokseumawe City. H4: Budget clarity, budget emphasis and simultaneously influence the budget gaps in the SKPD of Lhokseumawe City. The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 539 3.

METHODOLOGY This study is conducted on 33 regional work unit SKPD in Lhokseumawe City. The subjects of the study are the head of the agency/the head of sub-district, the head of the sub-section of finance and the head of the sub-section of planning in the SKPD of Lhokseumawe city. The sampling method used is purposive sampling and the number of samples is 88 respondents. The objects of the study are the budget target clarity, budget emphasis, and ethics in the SKPD of Lhokseumawe city.

The population in this study are individuals who have direct involvement in the budgeting process at the SKPD of Lhokseumawe city. The samples used are 88 employees taken using purposive sampling method which is a method for determining samples based on certain criteria. The criteria referred to the individuals who occupy positions as Head of Service/head of agency/sub-district head, head of sub-section planning, and head of sub-section of finance involved in budgeting at SKPD of Lhokseumawe city, and have held positions of at least one year.

The reason for choosing the head of office/head of agency/sub-district head, head of the sub-section of planning, and head of sub-section of finance as the research respondents is because the head of agency/head of agency/sub-district head, head of sub-section of planning, and the head of sub-section of finance who are involved in budgeting for each SKPD. 540 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 This study uses primary data obtained from the first party through direct contact between the researchers and the respondents. The researchers distribute questionnaires to collect the data from the respondents.

According to Savitri and Sawitri (2014) defines budget gaps as the amount in which managers intentionally put excessive resources into the budget, or consciously do not declare the actual productive ability. The items used in measuring budget gaps refer to the list of questions that have ever been used Savitri and Sawitri (2014) and consists of five indicators i.e. (i) Effects of the budget in productivity motivation, (ii) Budget achievement in the implementation of work, (iii) Budget responsibility, (iv) Achievement of targets and (v) Budget realization.

Savitri and Sawitri (2014), the clarity of budget target is a budget that can be clearly and precisely set so that the budget is easier to understand and the budget target can be achieved. The list of questions used for the target clarity is derived from the research conducted by (Reza, 2008). The measurement of budget target clarity uses indicators adapted from Rani (2015), namely (i) Clear, (ii) Specific and (iii) can be understood. The measurement of budget emphasis is conducted using indicators adapted from Putra (2014) i.e.

(i) Performance assessment, (ii) Budget as a basis for assessment, (iii) Achievement of targets, (iv) The meaning of the importance of using the budget, (v) Short term goals. Ethics in this study is part of social ethics. Ethics and budget gaps have a relationship because of the existence of social relations The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 541 between workers. If the employees do not have good ethics, they will result in budget gaps because of arranging budget with low revenues.

Ethics is needed to encourage those who are responsible for the preparation and implementation of the budget to achieve organizational goals. The measurement of ethics is conducted by using the indicators adapted from Rani (2015), namely, (i) Honesty Options, (ii) Trustworthy Attitude, (iii) Morality Perception, (iv) Fairness perception, and (v) Justice Perception. This study uses Data Quality Tests consisting of Validity Test and Reliability Test.

Classical Assumption Tests consists of Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Multiple Linear Regression Test where the regression equation model is as follows: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$ Where Y is Budget Gaps, X_1 is Budget Target Clarity, X_2 is Budget Emphasis and stylized as Etcs, α is tercept 1 2, β_3 is Regressi coefficiend Error. 4. RESULTS AND DISCUSSIONS Ikhsan (2014), normality test aims to determine whether in the dependent variables and the independent variable have a contribution or not in regression.

To find out whether the data is normally distributed or not, it must be seen in the Normal Probability Plot. A 542 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 good regression model distributed the data normally or almost normal. To detect the test of normality can be done by looking at the spread of data (points) on the diagonal axis of the graph. Based on the results of the normality test using SPSS 23. The results are in figure 4.1 below: Figure 1: Normal P-P Plot for Regression Standardized Residual Multicollinearity test is needed to determine whether there is an independent variable that has similarities with other independent variables in one model.

VIF values of less than 10 indicate that the correlation between independent variables can still be tolerated. The results of multicollinearity testing are as follows: The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 543 Table 1: Multicollinearity Test Results Dependent variable: Budget Gaps Collinearity Statistics Tolerance VIF Budget Target Clarity 0.556 1.800 Budget Emphasis 0.544 1.838 Ethics 0.767 1.304 Heteroscedasticity test aims to examine whether there is a different variance from one residual to another observation.

If the variance from the residual of one observation to another observation remains, then it is called homoscedasticity, and if it is different, it is called heteroscedasticity. A good regression model is categorized as homoscedasticity or heteroscedasticity. Detecting heteroscedasticity can be determined by looking at the plot graph between the predicted values of the dependent variable (ZPRED) and the residual (SSID). The results of heteroscedasticity test using SPSS 23 can be seen as follows: Figure 2: Scatterplot – Regression (Budget Gaps) 544 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 This regression test aims to determine the influence of independent variables on the dependent variable. The results of multiple linear regression analysis using SPSS 23 are in table 4.6

below: Table 2: The Result of Multiple Linear Regression Analysis Dependent variable: Budget Gaps Model Unstandardized Coefficients Standardized Coefficients T Sig. B Std. Error Beta Constant -1.772 0.505 -3.508 0.001 Budget Target Clarity -0.826 0.123 -0.48 -6.721 0.000 Budget Emphasis 2.884 0.187 1.112 15.419 0.000 Ethics -0.504 0.054 -0.564 -9.283 0.000 Based on the results of SPSS - -0,504, so that the multiple linear regression equation is obtained as follows: $Y = -1.772 - 0.826 X_1 + 2.884 X_2 - 0.504 X_3 + e$ The regression equation above has the following meanings: (i) Thcon(a) -1.772 shows negative effects of independent variables (X_1 , X_2 , and X_3).

If the independent variables rise in one The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 545 unththe le decreae. Thcoefficient 1)of budget target clarity value (X_1) is -0,826. It is the budget target clarity regression value (X_1) on

the budget gap (Y). It means that if the clarity of the budget target (X1) has an increase in a unit, the budget gap (Y) will decrease by 0.826. The coefficient is negative. It means that between the clarity of the budget target (X1) and the budget gaps (Y) has a negative influence. An increase in the clarity of the budget target (X1) will result in a decrease in the budget gaps (Y). (iii) The coefficient (β₂) of budget emphasis (X2) is 2.884, is the regression coefficient value of the budget emphasis (X2) on the budget gap variable (Y). This means that if the budget emphasis (X2) has an increase in a unit, the budget gaps (Y) will increase by 2,884.

The coefficient is positive and means that between the budget emphasis (X2) and the budget gaps (Y) has a positive influence. The increase in budget emphasis (X2) will result in an increase in the budget gaps (Y). (iv) The coefficient (β₃) of ethics (X3) of -0.504 is the Ethics regression coefficient (X3) on the Budget Gap (Y). This means that if Ethics (X3) increases by one unit, then the budget gap (Y) will decrease by 0.504. The coefficient has a negative meaning between Ethics (X3) and the budget gap (Y) which shows a negative influence. The increase in Ethics (X3) will result in a decrease in the budget gap (Y).

T-test aims to examine the influences of independent variables on the dependent variable partially. This test is conducted by looking at the probability. If the probability value is lower than 0.05 (for the 546 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 significance level = 5%), the independent variables partially affect the dependent variable. If the probability value is higher than 0.05 (for the significance level = 5%), then the independent variable does not partially influence the independent variable. There are three hypothesis tests (H1, H2, and H3) in this study.

The hypotheses claim that three independent variables have significant effects on the dependent variable. The measurement of the t-tests use the following ways i.e. (i) If the value of sig < 0.05, then the independent variables have a significant effect on the dependent variable and (ii) If the value of sig > 0.05, then the independent variables have no significant effect on the dependent variable. The results of the t-tests using SPSS 23 are as follows: Table 3: The Result of Partial Testing Dependent variable: Budget Gaps

	Unstandardized Coefficients	Standardized Coefficients	T	Sig.	B	Std. Error	Beta
(Constant)	0.785	0.526	1.492	0.141			
Budget Target Clarity	0.025	0.136	0.017	2.186	0.038		
Budget Emphasis	0.458	0.114	0.493	4.004	0.000		
Ethics	0.297	0.112	0.304	2.645	0.010		

The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 547 This test aims to prove the influence of independent variables (X) simultaneously to the dependent variable (Y). This test is carried out by looking at the probability value.

If the probability value is lower than 0.05 (for the significance level = 5%), then the independent variables simultaneously influence the dependent variable, but if the

probability value is higher than 0.05 (for the significance level = 5%), the independent variable simultaneously does not affect the dependent variable. There are three hypothesis tests (H1, H2, and H3) in this study. The hypothesizes claim that three independent variables have significant effects on the dependent variable. The measurement of the t-tests use the following ways i.e. (i) If the value of sig < 0.05, then the independent variables have a significant effect on the dependent variable and (ii) If the value of sig > 0.05, then the independent variables have no significant effect on the dependent variable.

The result of the t-tests using SPSS 23 are as follows: Table 4: The Result of Simultaneous Tests (ANOVA) Model Sum of Squares Df Mean Square F Sig. 1 Regression 19.705 3 6.568 89.787 .000a Residual 6.145 84 .073 Total 25.849 87 548 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 The coefficient determination aims to measure the ability of the model to explain the variation of the dependent variables. In testing the first hypothesis, the coefficient determination is seen from the value of R Square (R²) to determine the influence of the Clarity of Budget Targets, Budget Emphasis, and Ethics on the Budget Gaps.

The value of interval $0 \leq R^2 \leq 1$ if the value is high (close to 1), then the independent variables can provide almost all the information needed to predict the dependent variable. In return, if R² has a low value, then the ability of independent variables to explain the dependent variable is very limited (Koskenoja, 2019) Table 5: The Result of Coefficient Determination (Model Summary) Model R R Square Adjusted R Square Std. Error of the Estimate 1 0.873a 0.762 0.754 0.27047 The results of this study show that the higher the level of clarity of the budget targets, the lower the budget gaps.

Vice versa, the lower the clarity of the budget targets, the higher the risk of budget gaps. The clarity of budget target in the organization can have an impact on the budget makers and budget implementers (Yang et al., 2019). If the subordinates (agents) provide the information honestly and sufficiently to superiors (principals) about the budget targets to the budget implementers, then the planned budget can be achieved properly. It means that the clarity of budget targets will trigger budget gaps.

In The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 549 public sector organizations, improving the performance of an employee is assessed based on the achievement of the budget that has been prepared (Indriastuti, 2019). The results of the partial test (t-test) show that the budget target clarity has a significant negative effect on the budget gaps by -0.826 the significance value is 0,000 or lower than 0.05. Thus, this study accepts H1 and rejects H0, and means that the clarity of budget targets has a negative and significant effect on the budget gaps. Based on the

results of this study, the higher the budget emphasis, the higher the budget gaps.

The pressure from superiors (principals) will reduce the performance of subordinates (agents) who participate in preparing the budget to realize the budget so that it will arise the budget gaps. The budget is used as a benchmark to measure the performance of subordinates and will cause an emphasis from superiors to subordinates to meet the set budget targets. The results of the partial test (t-test) indicate that the budget emphasis has a significant positive effect on the budget gaps by 2.884 where the significance value is 0,000 or lower than 0.05. So, this study accepts H2 and rejects H0.

It means that budget emphasis has a positive and significant effect on the budget gaps. The higher budget emphasis, the higher the budget gaps. Vice versa, the lower the budget emphasis, the lower the budget gaps. Rani (2015) explains that budget emphasis is a pressure from superiors on subordinates to implement a well-made budget in the form of punishments if less than the budget target and 550 Murhaban et al. Opción, Año 35, No.89 (2019): 533-553 compensation for exceeding the budget target (Dewi and Erawati, 2014; Savitri and Sawitri, 2014; Soo et al., 2019).

The results of this study indicate that if the subordinates have higher ethics, the possibility of a budget gap will decrease because subordinates will say something correctly and honestly in mentioning the amount of the budget even in different conditions. The results of the partial test (t-test) indicate that ethics has a significant negative effect on the budget gaps of -0.504 and the significance is 0,000 or lower than 0.05. It means ethics has a negative and significant effect on budget gaps. Therefore, H3 is accepted while H0 is rejected. The higher ethics, the lower budget gaps (Rani, 2015).

The results of this study are consistent with the research conducted by Damayanti and Wirasedana (2014) which state that ethics has a significant effect on the emergence of budget gaps (Deyhim & Zeraatkish, 2016). The results of this study indicate that budget target clarity, budget emphasis, and ethics simultaneously have a significant effect on the emergence of budget gaps by -1,772. So, the higher the clarity of the budget target, budget emphasis, and ethics, the lower the budget gaps. Vice versa, the lower the clarity of the budget target, budget emphasis, and ethics, the lower the risk of a budget gap.

The results of this study are in line with the results of the studies conducted by Putri (2016), Dewi and Erawati (2014), the clarity of budget target, budget emphasis and ethics simultaneously have a significant effect on the emergence of budget gaps. The Relationship of Budget Target, Budget Emphasis, and Ethics on Budget Gaps 551 5. CONCLUSIONS Based on the results of research and discussion that has been described by the authors, it concluded that: (i) Budget target clarity has a significant negative

effect on the emergence of budget gaps.

This shows that a good, specific and measurable budget target clarity can reduce the emergence of budget gaps in the SKPD of Lhokseumawe City. (ii) Budget emphasis has a significant positive effect on the emergence of budget gaps. This shows that the greater the budget emphasis, the greater the budget gap will arise in the SKPD of Lhokseumawe City. (iii) Ethics has a significant negative effect on the emergence of budget gaps. This shows that subordinates who tend to have high ethics then the emergence of budget gaps will decrease in the SKPD of Lhokseumawe city.

(iv) Budget target clarity, budget emphasis, and ethics have an effect on the emergence of budget gaps in the SKPD of Lhokseumawe City.

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