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Strategic Planning Participation on Budgetary Slack in the Provincial Government of Bali: The Mediating Role of Autonomous Motivation and Affective Commitment

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ABSTRACT: This study aimed at gaining the empirical evidence on the effect of participation in strategic planning on budgetary slack with the mediation of autonomous motivation and affective commitment. We draw on agency theory and self-determination theory to examine whether and how participation in strategic planning relates to budgetary slack. This study uses primary data obtained from questionnaires distributed to the planning and budget functions involved in the preparation of strategic planning in the Bali Provincial Government. This study involved 36 work units within the scope of the Bali Provincial Government. A total of 121 questionnaires were distributed to the Head of Regional Apparatus, Regional Apparatus Secretary and planning functions in 36 work units. Of the 121 questionnaires distributed, 191 questionnaires were responded to and could be further analyzed. The independent variable in this study is strategic planning participation, the dependent variable is budgetary slack, while the mediating variables are autonomous motivation and affective commitment. The results of the study indicate that: 1) participation in strategic planning has a positive effect on budgetary slack; 2) participation in strategic planning has a positive effect on autonomous motivation; 3) participation in strategic planning has a positive effect on affective commitment; 4) autonomous motivation has a positive effect on budgetary slack; 5) affective commitment has a positive effect on budgetary slack; 6) participation in strategic planning has an effect on budgetary slack through autonomous motivation; 7) participation in strategic planning has an effect on budgetary slack through

KEYWORD: budgetary slack, participation in strategic planning, autonomous motivation, and affective commitment

INTRODUCTION

Budgetary slack can occur when parties involved in the budgeting process deliberately overestimate or underestimate costs compared to actual estimates. This practice leads to targets that are easier to achieve but misaligned with actual outcomes or performance achievements (Qurba et al., 2023). Budgetary slack results in misallocated resources, as an overestimated budget for one program or activity may deprive other activities of adequate funding, leading to inefficiencies in budget management. These inefficiencies may include redundant activities (duplication), unabsorbed funds, non-compliance with cost standards, and budget components that are irrelevant to achieving the intended output (Mardiasmo, 2002).

Participatory budgeting can reduce budgetary slack by aligning the goals of various stakeholders within an organization. When managers are involved in the budgeting process, they tend to set realistic and achievable targets that align with organizational objectives. This reduces the tendency to exaggerate costs or underestimate performance expectations, as they become more accountable for budget accuracy. Moreover, increased involvement fosters a sense of ownership and responsibility, enhancing motivation to achieve the targets set and reducing the incentive to create slack (Merchant et al., 2011).

Strategic planning participation can reduce the uncertainty that fosters budgetary slack in several ways: First, allowing managers to communicate internally facilitates better information sharing with staff (Hutzschenreuter & Kleindienst, 2006). Second, integrating diverse capabilities through strategic planning participation can stimulate cognitive effects on managers (Hall, 2008). Better and more comprehensive information provision enables managers to make improved informational choices, positively impacting decision quality (Raes et al., 2011), which may result in more appropriate resource allocation and reduced budgetary slack (Cadez & Guilding, 2008). Third, when managers are allowed to participate as strategic planners, transparency increases, and they gain a better understanding of organizational strategy (Chapman & Kihn, 2009; Wooldridge & Floyd, 1990). When organizational goals and directions become clearer, uncertainty decreases (Yuen, 2004).

Thus, managerial participation in strategic planning is a critical determinant of budgetary slack, as budgeting is an inseparable part of organizational planning processes (Covaleski et al., 2006; Hansen et al., 2003; Merchant et al., 2011). The core focus of this study is to examine budgetary slack as a possible outcome of strategic planning participation. Strategic planning participation reflects the extent of individual involvement and influence in the preparation of plans and budgets. Through such participation, organizational goal alignment can be achieved. However, the presence of budgetary slack in this process is also linked to the high contribution of subordinates in budgeting, a relationship that can be explained through Agency Theory.

Agency Theory describes the delegation of responsibilities from a principal (superior) to an agent (subordinate) to carry out tasks and make decisions. Agents are granted authority to participate in strategic planning. This opens opportunities for budgetary slack as performance evaluations and career advancement considerations may motivate agents to create slack in order to secure future compensation (Sulistyawati et al., 2023). Prior studies such as Sulistyawati et al. (2023) and Kepramareni et al. (2020) found that budget participation positively influences budgetary slack, suggesting that higher levels of participation are associated with increased slack. However, findings from Namazi & Rezaei (2024) and Qurba et al. (2023) indicate that strategic planning participation significantly influences budgetary slack, both in increasing and reducing it.

Motivational factors are also crucial in encouraging budgetary slack. Based on Self-Determination Theory, motivation is classified in two ways. One perspective divides motivation into intrinsic and extrinsic; another distinguishes between autonomous motivation and controlled motivation (Wafiroh et al., 2020). Autonomous motivation may lead budget preparers to see participation as an opportunity for personal gain. This opportunistic behavior can result in budgetary slack, even when it conflicts with professional ethics—provided that the personal benefits are clear (Gayatri et al., 2019).

Organizational commitment is another motivational factor influencing budgetary slack. Organizational commitment refers to an individual’s alignment with and dedication to organizational goals, over personal interests (Robbins & Judge, 2007). Allen & Meyer (1990) categorize this into three components under the Three-Component Model of Organizational Commitment: affective commitment, normative commitment, and continuance commitment. This study focuses on affective commitment**,** which refers to an employee’s emotional attachment and desire to remain with the organization. Affective commitment may help reduce goal misalignment between principals and agents by fostering intrinsic motivation to contribute and reducing the likelihood of opportunistic behavior.

Nevertheless, while high emotional attachment may reduce such tendencies, it may also lead employees to create slack as a protective mechanism against unrealistic expectations or potential failure that could damage their reputation. Thus, even with strong affective commitment, budgetary slack may still occur under pressure to meet overly ambitious targets.

Several previous studies have examined the relationship between budget participation, organizational commitment, and budgetary slack. Kepramareni et al. (2020) found that budget participation positively influences budgetary slack, whereas organizational commitment negatively affects it. Sistiyan et al. (2019) showed that both budget participation and organizational commitment positively impact employee performance. Agustianto (2019) concluded that both variables positively affect budgetary slack.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The effect of strategic planning participation on budgetary slack can be explained through Agency Theory. When strategic planners are motivated to receive positive performance evaluations, they may intentionally propose inaccurate budgets, leading to budgetary slack. Agent participation in strategic planning allows agents to estimate higher costs or lower revenues, making performance targets easier to achieve and enhancing their perceived performance. Furthermore, agents may strengthen their position in the decision-making process, granting them greater influence in setting performance indicators aligned with their personal interests. This relationship can also be explained through Self-Determination Theory, which is rooted in motivational psychology. According to this theory, agents involved in planning may be intrinsically or extrinsically motivated to create budgetary slack as a strategy to simplify their work tasks or reduce performance pressure. The findings by Qurba et al. (2023) indicate that budgetary slack occurs when parties involved in the budgeting process deliberately overestimate or underestimate actual costs, allowing for the achievement of budget targets that do not reflect actual performance outcomes. This is supported by studies conducted by Sulistyawati et al. (2023), Kepramareni et al. (2020), Agustianto (2019), Namazi and Rezaei (2024), Viera (2024), and De Baerdemaeker and Bruggeman (2015), all of which found a positive relationship between budget participation and budgetary slack. This suggests that higher levels of participation in budgeting are associated with increased levels of slack.

H1: Strategic planning participation has a positive effect on budgetary slack.

The effect of strategic planning participation on autonomous motivation can be explained through Self-Determination Theory (SDT). This theory posits that motivation can be enhanced by both external and internal stimuli. Employee involvement in the strategic planning process serves as a stimulus that fosters their motivation to perform their tasks. Strategic planning participation reflects the opportunity given to employees to engage in decision-making processes, which in turn stimulates their intrinsic motivation to demonstrate performance and gain recognition.

Research by Wing et al. (2010) found that both intrinsic and autonomous extrinsic motivation positively influence budget participation and performance. This is supported by studies from Qurba et al. (2023) and De Baerdemaeker and Bruggeman (2015), which reported a positive influence of strategic planning participation on autonomous motivation. These findings are further reinforced by the research of Wafiroh et al. (2020) and Hariyanti et al. (2021), which demonstrated that budget participation has a positive effect on autonomous motivation. Similarly, studies by Guidini et al. (2020) and Pfister & Lukka (2019) revealed that the higher the participation in budgeting, the greater the level of autonomous motivation.

H2: Strategic planning participation has a positive influence on autonomous motivation.

The influence of strategic planning participation on affective commitment can be explained through Self-Determination Theory. When individuals' needs for autonomy and competence are fulfilled, they tend to develop intrinsic motivation, which strengthens their emotional commitment to the organization (Greguras & Diefendorff, 2009). Strategic planning participation allows managers to make their own decisions, enhancing their sense of control over organizational processes.

Affective commitment refers to an employee's emotional attachment and positive feelings toward the organization, making them more willing to remain with the organization due to shared values and goals. Employee involvement in planning processes boosts intrinsic motivation and strengthens emotional bonds with the organization. Participation also fosters a sense of ownership of the strategic plan, which deepens employees' connection to the organization's vision.

Research by Sastrawan et al. (2020) found no effect of budget participation on managerial performance through organizational commitment. However, Guidini et al. (2020), Namazi & Rezaei (2024), Wing et al. (2010), and Agustianto (2019) demonstrated that strategic planning or budget participation positively influences organizational and affective commitment.

H3: Strategic planning participation has a positive influence on affective commitment

According to Self-Determination Theory, autonomous motivation arises when individuals act out of volition and personal value. Autonomous motivation among strategic planners can lead to budgetary slack when individuals aim to achieve high performance evaluations, often by underestimating profitability or inflating costs.

Research by Wing et al. (2010), De Baerdemaeker & Bruggeman (2015), Qurba et al. (2023), and Namazi & Rezaei (2024) shows that autonomous motivation can influence budgeting behavior and performance, either positively or negatively. Managers with high autonomous motivation may make budgeting decisions aligned with long-term interests but may also engage in slack to manage expectations or reduce perceived risks.

H4: Autonomous motivation has a significant positive influence on budgetary slack

Self-Determination Theory links affective commitment to intrinsic motivation, where individuals feel emotionally connected to their organization and its goals. In this context, strategic planners with strong affective commitment might intentionally create budgetary slack as a protective measure to ensure stability or to buffer against external pressures.

Research by Menhard & Safrizal (2023) and Agustianto (2019) found that organizational commitment can positively influence budgetary slack, as committed employees may manipulate budgets in ways they believe benefit the organization. However, studies by Kepramareni et al. (2020), Viera (2024), and Sinaldi et al. (2023) reported conflicting results, showing that strong organizational commitment may reduce or have no effect on slack due to individual differences in motivation and emotional connection to the organization.

H5: Affective commitment has a positive influence on budgetary slack

The mediating effect of autonomous motivation between strategic planning participation and budgetary slack can be explained through Self-Determination Theory. Participation in strategic planning may be driven by internal or external pressures, which in turn foster autonomous motivation. This motivation influences how planning participation affects budgetary slack.

Employees with strong autonomous motivation may participate in planning more ethically and transparently, thereby reducing slack. However, if their motivation is driven by performance pressures, they might increase slack. Research by Qurba et al. (2023) and Namazi & Rezaei (2024) confirmed that autonomous motivation positively mediates the relationship between strategic planning and budgetary slack. De Baerdemaeker & Bruggeman (2015) found that the effect of participation on slack was indirect, occurring through the mediating role of autonomous motivation.

H6: Autonomous motivation mediates the relationship between strategic planning participation and budgetary slack

According to Self-Determination Theory, involving individuals in strategic planning fulfills their psychological needs for autonomy, competence, and relatedness, thereby increasing affective commitment. Affective commitment reflects the emotional attachment and internal desire to stay in the organization. When such commitment is present, employees may support the organization in ways that include creating slack to shield it from risk or unrealistic expectations.

Namazi & Rezaei (2024) showed that affective commitment mediates the relationship between strategic planning participation and budgetary slack. Similarly, De Baerdemaeker & Bruggeman (2015) found that participation indirectly reduced slack via affective commitment. However, findings by Sinaldi et al. (2023) and Agustianto (2019) argued that participation does not necessarily strengthen the effect of commitment on slack, due to diverse employee motivations and the lack of emotional bonds with the organization. They suggest that moral support, internal motivation, and shared values are critical to reducing slack.

H7: Affective commitment mediates the relationship between strategic planning participation and budgetary slack

METHODS

This study was conducted in 2024, with the research site located within the Provincial Government of Bali. The Provincial Government of Bali was chosen as the research setting due to the potential gap observed between the achievement of strategic goals and the realization of regional expenditures. While the strategic targets of the Provincial Government of Bali in 2022–2023 were, on average, met or even exceeded, the realization of regional spending remained below the budgeted target. Ideally, the allocation of regional spending should optimally support the achievement of strategic objectives, thus avoiding the discrepancy between expenditure realization and target accomplishments. In addition, the trend in regional revenue realization in the Provincial Government of Bali shows that revenue performance exceeded the regional revenue budget in 2022 and continued to show strong performance as of November 15, 2024. The population in this study includes all Heads of Departments/Agencies/Bureaus/Directors, Secretaries of Departments/Agencies, Deputy Directors, Planning and Budgeting Functions within Regional Apparatus Organizations (OPD), Functional Planners at Bappeda of Bali Province, and the Budget Division at the Regional Financial and Asset Management Agency (BPKAD) of Bali Province as the regional-level budgeting function. The respondents are the same as the population, chosen due to their respective roles, responsibilities, and authorities in the strategic planning and budgeting processes. According to Governor Regulation of Bali No. 25 of 2023**,** which amends Governor Regulation No. 71 of 2022 concerning the structure, organization, duties, functions, and working procedures of regional apparatus within the Provincial Government of Bali, the following responsibilities are stipulated:

1. Heads of Departments/Agencies/Bureaus are responsible for preparing and coordinating the work plans and programs of their respective institutions;
2. Secretaries are responsible for formulating strategies to achieve operational targets, enabling the delegation of tasks and activities to functional and implementing officers;
3. Heads of Subdivision for Program Preparation, Evaluation, and Reporting are responsible for collecting policy materials and preparing Key Performance Indicators (KPI), Strategic Plans (RENSTRA), Work Plans (RENJA), Annual Performance Plans (RKT), Budget Work Plans (RKA), and Budget Implementation Documents (DPA);
4. The Administrative Subdivision of Bureaus is responsible for consolidating budget preparation/financing activities across internal divisions and submitting them to the Bureau Head via the Division Head.

The data collection method used in this study is an online questionnaire**,** distributed via Google Forms. Prior to distribution, the research instrument underwent a pilot test involving 32 respondents who were not part of the final sample. The pilot test was conducted using SmartPLS version 4**.** Data analysis was performed using Partial Least Squares Structural Equation Modeling (SEM-PLS) with SmartPLS software.

RESULT AND DISCUSSION

Results of Measurement Model Evaluation (Outer Model)

In the evaluation of the outer model, tests were conducted for convergent validity, discriminant validity, and unidimensionality. Convergent validity was assessed through outer loadings and Average Variance Extracted (AVE). Discriminant validity was evaluated by comparing the outer loadings with the cross-loadings and verifying that the square root of AVE is greater than the inter-construct correlations. For reliability testing, composite reliability and Cronbach's Alpha were utilized (Utama, 2018:237). The statistical validity of the instruments used in this study was assessed through both convergent and discriminant validity (Adelekan et al., 2019; Widiasih & Darma, 2021).

Convergent Validity

To confirm that there are no convergent validity issues, the Average Variance Extracted (AVE) must exceed the threshold of 0.5, and outer loading values should be greater than 0.7. However, outer loading values of 0.5 and above may still be tolerated under certain conditions. Moreover, AVE values must exceed 0.5 (Adelekan et al., 2019; Jena, 2020).

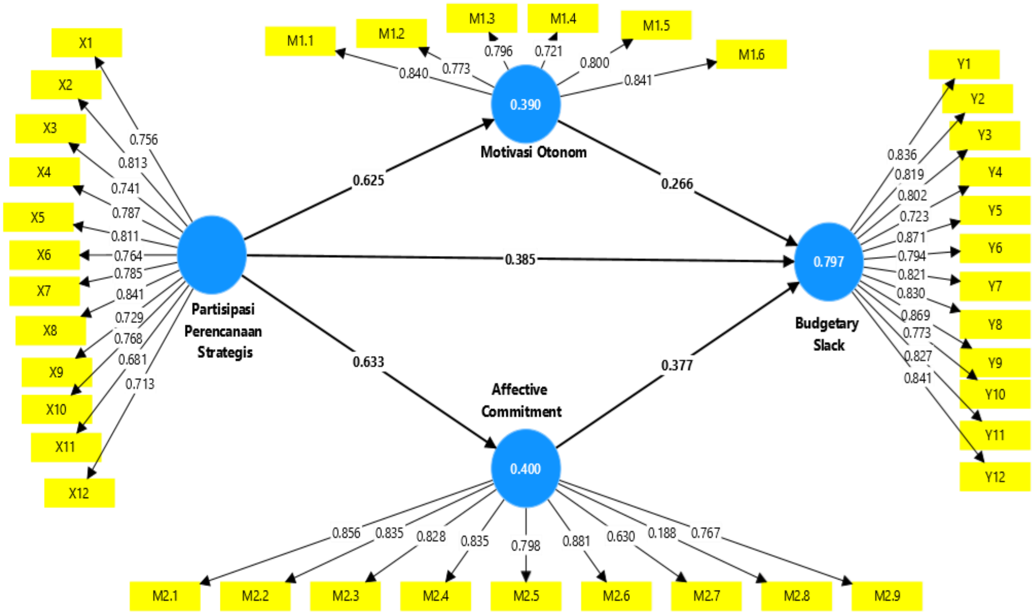

Figure 1. Outer Model

Based on Figure 1, it can be observed that not all items in the convergent validity test have outer loading values greater than 0.7**.** The items X12 and M2.7 have outer loading values below 0.7, but still fall within the acceptable tolerance threshold. However, the item M2.8 has an outer loading value below 0.7 and falls outside the acceptable tolerance, thus it is excluded from further analysis**.**

Accordingly, the results of the convergent validity test indicate that the following indicators will be retained for subsequent hypothesis testing**:**

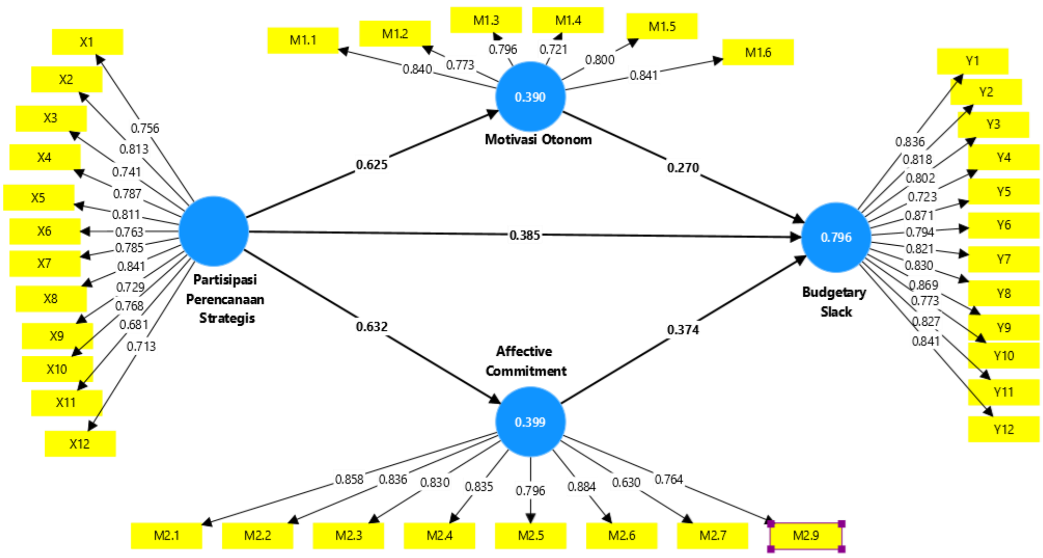

Figure 2. Outer Model (Testing)

Discriminant validity – correlation of latent variables

Discriminant validity analysis is explained by examining whether the outer loading values are greater than the corresponding cross-loading values, and whether the square root of the Average Variance Extracted (√AVE) is greater than the correlation between latent variables (Jena, 2020).

Table 1. Results of discriminant validity test – latent variable correlations

Variabel	*Budgetary slack*	Strategic Planning Participation	Autonomous Motivation	*Commitment Affective*
Budgetary slack	0,818			
Strategic Planning Participation	0,782	0,808		
Autonomous Motivation	0,739	0,613	0,796	
Commitment Affective	0,790	0,632	0,625	0,767

Primary Data, 2024

Based on Table 1, it can be seen that all variables in this study have passed the first discriminant validity test, as the correlation value of each variable with itself is higher than the correlation value between those variable and other variables. The table also shows that the cross-loading factor of each indicator has a sufficiently high value, indicating that the second discriminant validity test is also satisfied. This is because the correlation of each indicator with its own variable is greater than the correlation of the indicator with other variables.

Discriminant Validity Using AVE

Another method to assess discriminant validity is by comparing the square root of the average variance extracted (AVE) for each variable with the correlations between those variable and other variables in the model. A model is considered to have good discriminant validity if the AVE value exceeds 0.5. The calculation results are presented as follows:

Table 2. Discriminant Validity Test Results

No	Variable	Average Variance Extracted (AVE)	Result
1	Budgetary slack	0,669	Valid
2	Strategic Planning Participation	0,652	Valid
3	Autonomous Motivation	0,634	Valid
4	Commitment Affective	0,588	Valid

Primary Data, 2025

Based on Table 2, all Average Variance Extracted (AVE) values are greater than 0.5, indicating that the data used in this study is valid.

Composite Reliability

The reliability test is used to measure the stability or internal consistency of a variable. Reliability testing is divided into two components: Dillon-Goldstein's rho (composite reliability), which must have a value greater than 0.7, and Cronbach's Alpha, which should also exceed 0.7. In terms of composite reliability, all coefficients should be greater than the specified threshold of 0.6, meaning that all measurement items used in this study are considered reliable (Adelekan et al., 2019; Jena, 2020). The results of the calculation are presented as follows:

Table 3. Reliability Test Results – Cronbach's Alpha

No	Variable	Cronbach'S Alpha	Result
1	Budgetary slack	0,955	Reliable
2	Strategic Planning Participation	0,923	Reliable
3	Autonomous Motivation	0,884	Reliable
4	Commitment Affective	0,936	Reliable

Primary Data, 2024

Based on Table 3**,** all Cronbach's Alpha values for each variable are greater than 0.7, indicating that the data used in this study is reliable**.**

Table 4. Composite Reliability Test Results

No	Variable	Cronbach'S Alpha	Result
1	Budgetary slack	0,956	Reliable
2	Strategic Planning Participation	0,932	Reliable
3	Autonomous Motivation	0,893	Reliable
4	Commitment Affective	0,938	Reliable

Primary Data, 2024

Based on Table 4, all composite reliability values for each variable are greater than 0.7, indicating that the data in this study is reliable.

Results of Measurement Model Evaluation (Inner Model)

In the evaluation of the inner model, tests were conducted for both direct and indirect effects, as well as for the strength of influence using the coefficient of determination (R-square), and further analysis through F-square and Q-square (Sarwono, 2018:237). The inner model is evaluated by reviewing the percentage of variance explained by the R-square value of the independent variables (R^2), using the Stone-Geisser Q-square test, and by examining the strength of the structural path coefficients. Potential mediation is confirmed after further mediation analysis using the bootstrap method (Adelekan et al., 2018).

R-Square

The R-square value of the dependent construct is considered a primary criterion for assessing the quality of the structural model (Jena, 2020). However, due to the absence of a universally agreed standard for acceptable R-square values, this study follows Cohen's guideline. The goodness of fit, represented by the R-square value, is categorized as small, medium, and large with thresholds of 0.10, 0.25, and 0.36 respectively (Jena, 2020). The results of the R-square test are presented as follows:

Table 5. R-square Test Results

No	Variable	R Square	R Square Adjusted
1	Budgetary slack	0,796	0,791
2	Autonomous Motivation	0,399	0,394
3	Commitment Affective	0,390	0,385

Primary Data, 2024

Based on Table 5, the R-square value for the variable strategic planning participation on budgetary slack is 0.796, which falls into the large category and indicates an influence of 0.796 x 100% = 79.6%. The R-square value for strategic planning participation on autonomous motivation is 0.399, which is also considered large, indicating an influence of 0.399 x 100% = 39.9%. The R-square value for strategic planning participation on affective commitment is 0.390, which is categorized as large and indicates an influence of 0.390 x 100% = 39.0%.

F-Square

The F-square analysis is used to determine the strength of the effect size of the independent variables on the dependent variable and the mediating variables on budgetary slack (Y). The effect size is classified as follows: greater than 0.35 is considered strong, between 0.15 and 0.35 is considered moderate, and between 0.02 and 0.15 is considered weak.

Table 6. F-square Test Results

No	Variable	Budgetary slack	Commitment Affective	Autonomous Motivation	Strategic Planning Participation
1	Budgetary slack				
2	Commitment Affective	0,358			
3	Autonomous Motivation	0,189			
4	Strategic Planning Participation	0,372	0,665	0,640	

Primary Data, 2024

Based on Table 5.11, the F-square values indicate that the following variables have a strong effect (F-square > 0.35): the effect of strategic planning participation on autonomous motivation, the effect of strategic planning participation on affective commitment, and the effect of strategic planning participation on budgetary slack. A moderate effect (F-square between 0.15 and 0.35) is found in the effect of autonomous motivation on budgetary slack.

Upsilon V

Upsilon V analysis is used to assess the strength of the **indirect effect** through mediating variables (M). The criteria are as follows: a value of 0.01 indicates a low mediation effect, 0.075 indicates a medium effect, and 0.175 indicates a high mediation effect. The results of the upsilon V test are as follows:

Autonomous motivation (M_1):

$= (0.625)^2 \times (0.27)^2$

$= 0.39 \times 0.07$

$= 0.03$

Affective commitment (M_2):

$= (0.623)^2 \times (0.374)^2$

$= 0.388 \times 0.139$

$= 0.05$

Based on these calculations, the mediating variables autonomous motivation and affective commitment are categorized as having low mediation effects on the indirect relationship between strategic planning participation and budgetary slack at the structural level. This is shown by the upsilon V values of 0.03 for autonomous motivation and 0.05 for affective commitment.

Q-Square

Q-square analysis is used to determine whether the observed values are well reconstructed and whether the model has predictive relevance. The Q-square value is calculated manually using R-square values. A Q-square (Q^2) value greater than 0 indicates that the observed values are well reconstructed and the model has predictive relevance, whereas a Q^2 value less than 0 suggests a lack of predictive relevance (Sarwono, 2018:347).

Q-square calculation formula:

$Q^2 = 1 - \{(1 - R1^2)(1 - R2^2)(1 - R3^2)\}$

$Q^2 = 1 - \{(1 - 0.796)(1 - 0.399)(1 - 0.390)\}$

$Q^2 = 1 - 0.007$

$Q^2 = 0.925$

Based on this calculation, the Q-square value is 0.925, which is greater than 0. It can be concluded that the model has predictive relevance and can be considered as having strong predictive capability.

Hypothesis Testing

The purpose of hypothesis testing is to determine the significance of constants and independent variables individually in affecting the dependent variable (Sofha and Utomo, 2018). In PLS, hypothesis testing is carried out using the bootstrapping results, particularly by examining the t-statistic table to see whether an independent variable has a significant influence on a dependent variable at a 5 percent significance level.

In a two-tailed test, for a significance level of 5 percent, an exogenous variable is considered to have a significant effect on an endogenous variable if the t-statistic is at least 1.96. In a one-tailed test (used for hypotheses with a specific direction of effect, either positive or negative), the minimum required t-statistic is 1.65 for a 10 percent significance level (Utama, 2016). The results of the direct effect hypothesis testing are as follows:

Table 7. Direct Effect

Direct Effect	Original Sampel (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (0/STDEV)	P Value	Result
Affective commitment -> Budgetary slack	0,374	0,357	0,113	3,321	0,001	Significant

Direct Effect	Original Sampel (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (0/STDEV)	P Value	Result
Autonomous Motivation -> Budgetary slack	0,270	0,275	0,085	3,159	0,002	Significant
Strategic Planning Participation -> Budgetary slack	0,790	0,798	0,063	12,582	0,000	Significant
Strategic Planning Participation -> Affective commitment	0,632	0,642	0,074	8,587	0,000	Significant
Strategic Planning Participation -> Autonomous Motivation	0,625	0,637	0,078	8,030	0,000	Significant

Primary Data, 2024

a) The p-value for the variable affective commitment on budgetary slack is 0.001, which is less than 0.05, with a beta coefficient of 0.374 and a t-statistic of 3.321, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (3.321 > 1.96), it can be concluded that affective commitment has a positive and significant effect on budgetary slack.
b) The p-value for the variable autonomous motivation on budgetary slack is 0.002, which is less than 0.05, with a beta coefficient of 0.270 and a t-statistic of 3.159, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (3.159 > 1.96), it can be concluded that autonomous motivation has a positive and significant effect on budgetary slack.
c) The p-value for the variable strategic planning participation on budgetary slack is 0.000, which is less than 0.05, with a beta coefficient of 0.790 and a t-statistic of 12.582, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (12.582 > 1.96), it can be concluded that strategic planning participation has a positive and significant effect on budgetary slack.
d) The p-value for the variable strategic planning participation on affective commitment is 0.000, which is less than 0.05, with a beta coefficient of 0.632 and a t-statistic of 8.587, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (8.587 > 1.96), it can be concluded that strategic planning participation has a positive and significant effect on affective commitment.
e) The p-value for the variable strategic planning participation on autonomous motivation is 0.000, which is less than 0.05, with a beta coefficient of 0.625 and a t-statistic of 8.030, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (8.030 > 1.96), it can be concluded that strategic planning participation has a positive and significant effect on autonomous motivation.

Table 8. Indirect Effect

Indirect	Original Sampel (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (0/STDEV)	P Value	Result
Strategic Planning Participation -> Autonomous Motivation -> Budgetary slack	0,168	0,175	0,061	2,749	0,006	Significant
Strategic Planning Participation -> Affective commitment-> Budgetary slack	0,236	0,230	0,079	2,977	0,003	Significant

Primary Data, 2024

Based on Table 8, the p-values and t-statistics for each variable are described as follows:
a) The p-value for the variable strategic planning participation on budgetary slack through autonomous motivation is 0.006, which is less than 0.05, with a beta coefficient of 0.168 and a t-statistic of 2.749, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (2.749 > 1.96), it can be concluded that strategic planning participation has a positive effect on budgetary slack through autonomous motivation.

b) The p-value for the variable strategic planning participation on budgetary slack through affective commitment is 0.040, which is less than 0.05, with a beta coefficient of 0.185 and a t-statistic of 2.057, compared to the t-table value of 1.96. Since the t-statistic is greater than the t-table (2.057 > 1.96), it can be concluded that strategic planning participation has a positive effect on budgetary slack through affective commitment.

Mediation Effect Testing

The mediation effect test (indirect effect) was conducted due to the presence of intervening variables in this research model. The dependent variable in this study is budgetary slack, the independent variable is strategic planning participation, and the intervening variables are autonomous motivation and affective commitment. The mediation effect was tested by following the mediation analysis procedure outlined by Hair et al. (2017). The results of the mediation effect testing in this study are as follows:

Table 9. Mediation Effect Test Results for Autonomous Motivation

Variable Effect	Path coefficient (Original Sampel/O)		p-value	Result
	Direct Effect	Indirect Effect		
Strategic Planning Participation (X) -> Autonomous Motivation (M_1) (p1)	0,625		0,000	Significant
Autonomous Motivation (M_1) -> *Budgetary slack* (Y) (p2)	0,270		0,002	Significant
Strategic Planning Participation (X) -> *Budgetary slack* (Y) (p3)	0,790		0,000	Significant
Strategic Planning Participation (X) -> Autonomous Motivation (M_1) -> *Budgetary slack* (Y) (p1.p2)		0,168	0,006	Significant
VAF = Indirect Effect/Total Effecy = 168 / ((0,270 x 0,790) + 0,625) =20,04% Result: Partial mediation				

Primary Data, 2024

Table 10. Mediation Effect Test Results for *Affective commitment*

Variable Effect	Path coefficient (Original Sampel/O)		p-value	Result
	Direct Effect	Indirect Effect		
Strategic Planning Participation (X) -> Affective commitment (M_2) (p1)	0,632		0,000	Significant
Afeective Commitment (M_2) -> Budgetary slack (Y) (p2)	0,374		0,001	Significant
Strategic Planning Participation (X) -> Budgetary slack (Y) (p3)	0,790		0,000	Significant
Partisipasi Perencanaan _Strategis (X) -> Affective commitment (M_2) -> Budgetary slack (Y) (p1.p2)		0,236	0,003	Significant
VAF = Indirect Effect/Total Effecy = 143 / ((0,374x0,790) + 0,632) =25,45% Result: Partial mediation				

Primary Data, 2024

The indirect effect of strategic planning participation (X) through autonomous motivation (M_1) on budgetary slack (Y) (p1.p2) shows a p-value < 0.05 (0.006 < 0.05), indicating that the indirect influence of strategic planning participation on budgetary slack is statistically significant. Meanwhile, the result of the direct effect test of strategic planning participation (X) on budgetary slack (Y) (p3) has a p-value < 0.05 (0.000 < 0.05), meaning the direct effect is also significant. Since both the direct and indirect effects are significant, this indicates the presence of a mediation effect in the relationship between strategic planning participation (X) and budgetary slack (Y) through autonomous motivation (M_1).

To determine the type of mediation, the beta (path coefficient) values of both tests are examined. The beta value for the indirect effect of strategic planning participation (X) on budgetary slack (Y) is 0.168, and the beta value for the direct effect is 0.790. Both effects have the same direction (positive). Based on the mediation analysis procedure by Hair et al. (2017), it can be concluded that autonomous motivation mediates the influence of strategic planning participation (X) on budgetary slack (Y). The VAF (Variance Accounted For) value of 20.04% indicates that the mediation effect is categorized as partial mediation.

Similarly, the indirect effect of strategic planning participation (X) through affective commitment (M_2) on budgetary slack (Y) (p1.p2) shows a p-value < 0.05 ($0.003 < 0.05$), indicating a statistically significant indirect effect. The direct effect test of strategic planning participation (X) on budgetary slack (Y) (p3) also yields a p-value < 0.05 ($0.000 < 0.05$), meaning the direct effect is significant. These results suggest that there is a mediation effect in the relationship between strategic planning participation (X) and budgetary slack (Y) through affective commitment (M_2).

To determine the type of mediation, the beta (path coefficient) values are again examined. The beta value for the indirect effect is 0.236, while the beta value for the direct effect is 0.790. Both coefficients are in the same direction. According to the mediation analysis procedure by Hair et al. (2017), this indicates that affective commitment mediates the relationship between strategic planning participation (X) and budgetary slack (Y). The VAF value of 25.45% indicates that the mediation is also categorized as partial mediation.

CONCLUSION

This study aimed to examine the influence of strategic planning participation on budgetary slack within the Provincial Government of Bali, with autonomous motivation and affective commitment as mediating variables. Based on the analysis using SEM-PLS, the following conclusions can be drawn:

1. Strategic planning participation has a positive and significant effect on budgetary slack. This indicates that higher involvement of department heads in strategic planning processes tends to increase the likelihood of budgetary slack.
2. Strategic planning participation has a positive and significant influence on both autonomous motivation and affective commitment. Participation in planning activities encourages intrinsic motivation and emotional attachment to the organization.
3. Autonomous motivation and affective commitment both have a positive and significant effect on budgetary slack. These findings suggest that even internal motivation and emotional attachment may, in certain contexts, contribute to the creation of slack—often as a form of protection against excessive expectations or performance pressures.
4. There is a significant indirect effect of strategic planning participation on budgetary slack through autonomous motivation and affective commitment. The VAF values of 20.04% and 25.45%, respectively, indicate partial mediation effects in both pathways.

Managerial Implications

Based on these findings, several managerial implications are recommended for the Provincial Government of Bali and other public sector institutions:

1. Implement strict monitoring and evaluation in participatory planning processes. While participation fosters ownership, without sufficient transparency and oversight, it may open opportunities for manipulation in budgeting decisions.
2. Strengthen ethical culture and accountability in budgeting practices. To prevent opportunistic behaviors stemming from excessive autonomous motivation, organizations should reinforce professionalism and integrity through capacity-building and an appropriate reward system.
3. Enhance internal control mechanisms and performance-based evaluation. Shift the focus beyond budget realization to include achievement of key performance indicators (KPIs), ensuring that budget allocations are aligned with strategic and impactful program objectives.
4. Promote strategic communication and transparency. Ensure that all planning officials understand the importance of aligning budget decisions with medium- and long-term strategic goals.

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