

ABSTRACT

This study aims to examine the effect of obedience pressure on budgetary slack with perceived responsibility as the mediating variable. This research refined the research model of David et al. (2006) and provided a mediating model to overcome the limitation of previous research model which the mediating variable could not be identified. In this study, three hypotheses were developed to examine the relationships of three variables (obedience pressure, perceived responsibility, and budgetary slack). Further analysis was conducted in this study, which identify whether perceived responsibility can mediate the effect of obedience pressure on budgetary slack.

A survey is conducted on 100 respondents in Indonesia who are involved in the companies' budget recommendation. The statistical analysis was performed using SEM. The result of this study showed that obedience pressure has a positive significant effect on budgetary slack and negatively affects perceived responsibility, while perceived responsibility has a negative significant effect on budgetary slack. Further analysis on mediating variable showed that perceived responsibility partially mediated the relationship between obedience pressure and budgetary slack.

Keyword: obedience pressure, budgetary slack, perceived responsibility, mediating variable, SEM

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *obedience pressure* terhadap *budgetary slack*, pengaruh *obedience pressure* terhadap *perceived responsibility*, dan pengaruh *perceived responsibility* terhadap *budgetary slack*. Penelitian ini mengembangkan model Davis et al. (2006) yang memiliki kelemahan bahwa variabel pemeditasi dari model tersebut belum dapat diidentifikasi. Tiga hipotesis dikembangkan untuk menguji hubungan antara *obedience pressure*, *perceived responsibility*, dan *budgetary slack*. Analisis lebih lanjut dilakukan dalam penelitian ini untuk mengidentifikasi *perceived responsibility* sebagai variabel pemeditasi.

Penelitian ini dilakukan menggunakan metode survey pada 100 responden yang merupakan pembuat anggaran di perusahaan yang ada di Indonesia. Menggunakan analisis SEM, penelitian ini menghasilkan bahwa *obedience pressure* untuk melakukan penyimpangan, dalam hal ini *slack* pada anggaran berpengaruh positif terhadap *budgetary slack* dan berpengaruh negatif terhadap *perceived responsibility*, sedangkan *perceived responsibility* berpengaruh negatif terhadap *budgetary slack*. Analisis lanjutan menghasilkan kesimpulan bahwa *perceived responsibility* merupakan variabel yang memeditasi secara parsial terhadap hubungan antara *obedience pressure* dengan *budgetary slack*. Analisis lanjutan penelitian ini menunjukkan bahwa *perceived responsibility* memeditasi secara parsial pengaruh *obedience pressure* terhadap *budgetary slack*.

Kata kunci: *obedience pressure*, *budgetary slack*, *perceived responsibility*, mediasi, SEM