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INTERACTION EFFECTS OF REWARD SCHEME AND IDENTITY ON BUDGETARY SLACK: THE PERSPECTIVE OF MORALITY

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ABSTRACT

This research was basically to develop and examine the budgetary slack behavior with two different theories, namely agency theory and moral identity theory. Assumption of agency theory, self-interested behavior, explain how the behavior of budgetary slack arguments do. In many researchs, budgetary slack is research is perceived by many unethical acts, but in fact the budgetary slack is still being done. The development of non-instrumental research literature explains that procedural justice, distribution and identity become non-instrumental argument which reduces the tendency of budgetary slack behavior. Moral dilemmas occurred when someone is in the decision-making process that provides opportunities for the receipt of benefits. The need for a good identity, social identification, can control the self-interested behavior. Moral identity is the basis of social identification that is used by individuals to define themselves as individuals who own good moral identity. Cognitive theory and socio-cognitive theory explains how the moral behavior of individuals is formed, will be used to explain the formation of positive behavior of individuals when they are in a state of moral dilemmas. Internalization and symbolization are dimensions of moral identity measurement and in the development of hypotheses in this research. This research uses experimental methods in the preparation of the budget framework that gives criteria for reward schemes and moral identity measure to explain the tendency of the individual performing the budgetary. GEM is used to provide empirical evidence of the reward system and the interaction effect of moral identity on behavior subject budgetary slack.

Keyword: Reward Scheme, Budgetary Slack and Moral Identity

Introduction

Goal setting theory explains that subordinate participation in determining the purpose of achievement motivation can be a better performance. Within the framework of budget planning, participation has another effect, namely the availability of opportunities for subordinates to commit budgetary slack. Budgetary slack is the behavior of subordinates while doing her understatement when prompted to specify a destination. Agency theory describes the behavior of budgetary slack assuming self-interested behavior. When the individual has the opportunity to obtain a benefit for himself, then the individual will use it to obtain benefits.

Financial motivation becomes the main focus in research with the view of instrumental. Reward scheme is the basis of financial considerations, subordinate to capitalize on opportunities that can provide the benefit. Meaning to say, the reward scheme is the reason for the individual to make budgetary slack. This argument can explain that participants do not always give a positive effect for the behavior of the individual. Shields and Shields (1998) explain the existence of asymmetry information between superiors and subordinate an opportunity for subordinate participation to gain rewards individuals for reasons that will be accepted. Behavior that promotes the interests of self (self-interested behavior) occurs when individuals have private information and opportunities for individual gain (Eisenhart, 1989). The studies done by Onsi (1973), Merchant (1985), Young (1985), Gowingington (1986) Lakka (1986) and Shield and Young (1993) show inconclusive result about the relationship between the participation and budgetary slack.

How much slack occurs, can be explained by several theories being tested in some research. This suggests that the direction of the research budget slack is shifted from the instrumental focus to non-instrumental. This means explaining the factors that can reduce budgetary slack is an important concern. Lind and Tyler (1986) stated that justice theory is used to explain how the positive behaviors of individuals are formed. Murnigh (2011) tested this theory in terms of budget participation and found that the perception of fairness subordinates on procedures and reward schemes to reduce budgetary slack behavior. This means the perception of fairness toward subordinates and decision making procedure of reward scheme is experienced in the process of budget participation has a positive effect on derivation behavior of subordinates.

Many researches give al distributive justice has a positive influence on the formation behavior of sub. This Research supported by DIKTI al factors that are used to explain the formation of positive behavior which comes from individual external parties. Decision making procedure and reward scheme are created by the Organization to his subordinates. This means the formation of positive behaviors depend largely with procedural factors, owned by an organization.

Group engagement model developed by Tyler and Blader (2003) uses social identity theory to explain the formation of the positive behavior of individuals in organizations. Individual needs will be a social identity that can be achieved by means of joining the Organization into positive behavior and the formation of argumentation in the organization. Positive behavior makes

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Many researches provide evidence that distributive justice has a positive influence on the formation behavior of subordinates. This Research supported by DIKTI and other factors that are used to explain the formation of positive behavior which comes from individual external parties. Decision making procedure and reward scheme are created by the Organization to his subordinates. This means the formation of positive behaviors depend largely with procedural factors, owned by the organization.

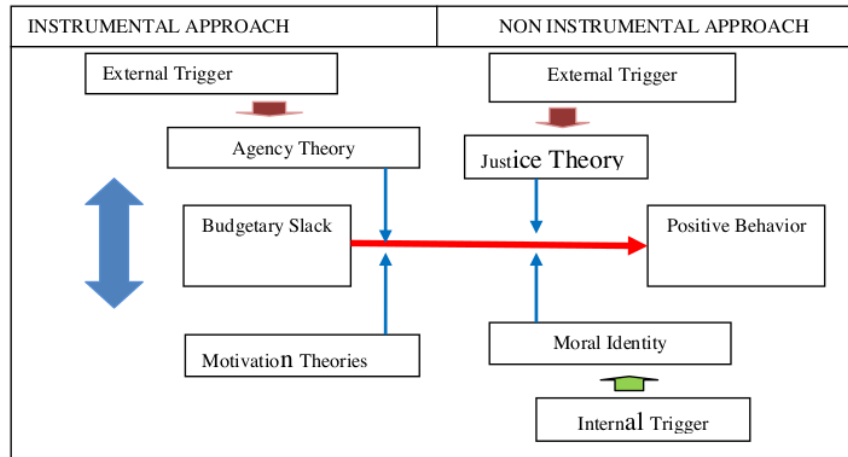
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the organization be able to maintain the identity of the individuals who join either. This argument has its limits, if the organization no longer able to provide a positive identity for the individual; the positive behaviors would not be formed.

The phenomenon of so many individuals who have power and stay in an organization that has a good identity showed a negative behavior that is detrimental to the organization. This reality is the basis for this research to explain the importance of the moral identity of internal motivation and to explain the formation of the positive behavior of the individual. Aquino and Reed (2002) explain that the moral identity was able to explain the formation of moral behavior. Moral identity explains the cognitive and social processes of the individual regulating to conduct immoral. Moral reasoning, moral standard and self sanction will affect the moral thinking of the individual. Moral thinking shows the process of how moral behavior formed. Moral behavior will be the identity of the individual who distinguish it by unscrupulous individuals.

This research is based on the logic of thought that explains the importance of the research as the basis of a review of the theory and research that has been done:

Figure 1: Theoretical Review and Research of Budget Slack



This research will examine the role of individual moral identity when faced with the opportunity to gain benefits for him. Budget participation framework that provides opportunities for budgetary slack is used to test the theory of moral identity. The importance of findings of this research is be able to explain how the cognitive and social processes can form the moral behavior of individuals even though the individual faced with the chance of unethical behavior.

LITERATURE REVIEW AND HYPOTHESIS

Reward Scheme and Budget Slack

The economic reason was the basis for the research development of the budgetary slack. When the boss asked subordinates to participate in determining the target budget, there will be an opportunity for subordinates to open the slack. This practice is consistent with the findings of the Schiff and Lewin (1970) statement that even though budget participation partnerships become an important source of improvements, participation can also give rise to the existence of budgetary slack. The finding of the Dunk (1993) gives a similar argument that the high participation in budgeting will provide opportunities for subordinates to do a budget for vaginity. Young (1985) and Lukka (1988) found that participation has a positive correlation to the subordinate tendencies make budgetary slack this means the higher participation rates have the effect of increasing budgetary slack committed by subordinates.

Agency theory with assuming a self interested explained that the consequence of receiving reward becomes slack behavior argument. Although the subordinates achieved an actual performance, but the reward is received by subordinates is based on artificial performance targets and it does not indicate the real capability (Agyris, 1955, Schiff dan Lewin, 1970, Brownell, 1982 dan Chong dan Chong, 2002). This means that the reward is the reason for the individual to do slack behavior and it becomes an important concern for superiors. How slack behavior occurred is influenced by the benefits received from subordinate that a particular reward scheme.

Stevens (2002) and Hobson et al., (2011) using a reward scheme in the Fisher (2002) research to examine the effects of reward scheme against slack behavior. Reward scheme are slack-inducing and truth-inducing. Slack inducing is a reward scheme that gives rewards remain and provide additional rewards when the subordinate has exceeded performance targets. Slack-inducing scheme provides great opportunities for subordinates to do the slack by specifying a target intensity as minimum as possible to earn extra reward which can be obtained from the difference between the actual performance with performance targets. Truth-inducing scheme is a reward scheme that gives a penalty to subordinates if the performance achieved is smaller than the proposed budget and reward for achievement of targets given the proposed variables.

Moral Identity

Research on the factors that form the positive behaviors of individuals become the focus for testing the reduction behavior of budgetary slack. Non instrumental research begins with testing justice theory to explain the effect of subordinate perceptions regarding the decision making procedure and fairness of distribution (reward) which experienced in an organization. The examples are group value model, relation model and group engagement model.

The concept of identity begins to be used in the groups of engagement model which explain how individual needs would identify the positive behavior of individual's former. Mumiaty (2011) found that identity has the effect of decreasing budgets for vaginal laxity behavior. Identity is a positive argument to behave as individual needs to have an identity that can be acquired when it became a member in an organization that is able to give a positive identity. The motivation of individuals to behave positively influenced by the ability of the company to provide a positive identity, so it's important to explain how the positive behavior of argumentation can be formed by an individual's own intense. This research uses moral identity to explain the formation of positive behavior with indicators of decreasing slack behavior.

Moral identity explains that moral behavior is formed by social identification theory argumentation. Cognitive developmental theory that explains how the moral reasons can predict the behavior of moral behavior is not enough to explain the formation of positive behaviors (Aquino and Reed, 1002). Sociocognitive theory tells us that moral behavior is formed by the moral standard and self-saction. If there is no self-regulatory mechanism and moral thinking ability individuals will be weak, so the effect on the moral behavior of individuals. Both of theory above will be developed into moral identity to predict moral behavior.

Moral identity is the identity of the specific aspects relating to morals that owned by individuals (Bergman, 2002). The moral aspect that is owned by an individual roles as a regulator in order to meet the norms of social behavior (moral behavior). Moral identity and social identification is the basis used by the individual to define him. In social identity theory, identity is what makes the individual needs of different individuals with other individuals. Shih at al. (1999) states that moral identity will affect the individuals' belief, attitude and behavior, especially when the individual in need of identity.

Social identity theory is used to explain why the moral identity drives into moral behavior. Identification of individual desire levels defined as cognitively to combine himself with something that can give identity. When an individual requires the identity, the individual will identify themselves with the appropriate behavior with social norms, so as to obtain the identity of the individual is that he was immoral. The necessity of moral identity will drive behaviors in accordance with the formation of social norms (moral behavior). This means that when the need to behave according to social norm (moral) to individual needs, then the behavior for vaginal laxity budget can be decreased.

Moral identity consist of two dimension, they are internalization and symbolization. Internalization refers to moral trait which becomes the focus of the individual to define himself and a symbol that represents the real behavior of immoral acts. When an individual uses to identify itself a moral judgment, it would be morally and control important consideration in any decision making.

Hypothesis Development

Reward scheme is being the arguments for subordinates to perform slack behavior when participation in budgeting is intended to increase motivation in achieving the target which is an indicator of performance. This means the reward scheme is subordinate reason to slack. Agency theory explains the slack behavior assuming self-interested. Subordinates have a tendency to take opportunities that can provide benefit for him. Young (1985) and Lukka (1988) research found that participation has a positive correlation to the subordinate tendencies make budgetary slack.

Steven (2002) uses the slack-inducing scheme and truth-inducing scheme to explain the effects of reward schemes to slack behavior. Slack-inducing scheme is a scheme that gives the opportunity for subordinates to set minimum targets and also to get fixed reward and utilize its ability to achieve high performance, so the variable reward obtained high. On the other side, truth-inducing scheme limits the opportunities for subordinates to determine the minimum targets, as a reward for achieving the target given variable. Excess performance of the target will get a reward and performance below targets to get a penalty. The consequences of different reward schemes will have different effects on behavior slack.

Moral identity describes cognitive processes and self-regulation that has an effect on the individual moral behavior. Two dimensions of moral identity and moral trait explain that an individual will be the identity of the individual when there is a symbol in the form of immoral behavior. Aquino and Reed (2002) explain that the moral identity can be managed to be a trait of the person. This means that the individual needs to define itself as an unscrupulous individual and will regulate itself to perform actions that are unscrupulous.

Internalization provide an explanation on the subject opinion of the importance of moral characteristics for themselves. For individuals who have a perception that has the moral characteristics as individual is important, the possibility of moral behavior is formed. Slack opportunities provided by the slack inducing scheme. Slack inducing scheme gives individuals the opportunity to propose a minimum targets and receive the higher rewards than truth inducing scheme. Achieving the proposed targets will earn rewards that are variable and the proposed targets are not achieved will be sanctioned.

H1: individuals with truth inducing scheme and high internalization have lower slack than individuals with slack inducing scheme and high internalization.

Symbolization refers to the manifestation of the importance of individual moral characteristics in the form of moral behavior, he higher symbolization undertaken by individuals to show the moral behavior, the lower the likelihood of slack that occurs. have good moral identity be argued that explains the symbolization. Vitell et al. (2009) explains that moral identity is to be the reason for an individual to create his or her identity by commit the moral behavior. Individuals with truth inducing scheme will have

little chance to make immoral behavior. This condition is supported by the need to define themselves as individuals who has morals and do not slack behavior

H2: individuals with truth inducing scheme and high symbolization have lower budgetary slack than individuals with slack inducing scheme dan high symbolization.

RESEARCH METHOD

This research is research with experimental methods that do treatment against the independent variables in the design experiments that are arranged within the framework of budgeting. Subjects in this experiment are a student S-1. The Research focuses on individual behavior without considering the capacity and professional practice into the use of student argumentation in this experiment. Tasking code and numbers translation to letters is a simple task that can be done by anyone (Nahartyo, 2010). The independent variable in this research is reward scheme that manipulated with slack inducing scheme and truth inducing scheme.

Reward scheme manipulated by slack inducing scheme and truth inducing scheme. Slack inducing scheme and truth inducing scheme manipulation is based on research Steven (2002) and make adjustments to the intercept for the customized design of experiments were made. Moral identity refers to the individual's perception about the characteristics of individual moral characteristics and the characteristics expression characteristic behavior. Moral identity is measured by the internalization and symbolizing Aquino and scale based on Reed's (2002). Budgetary slack is the difference in the ability of the code subject and the proposed budget as targets performance. This research uses GLM to do hypothesis testing.

RESULT AND DISCUSSION

Subjects who had survived manipulation check as many as 36 subjects from 45 subjects involved in this experiment.

Table 1: Subject Homogeneity

Dependent Var: Slack	T Sig
Gender	0.526
Age	0.939
Department	0.320
Religious	0.838

Table 1 shows that there are not budgetary slack as the dependent variable by gender, age, department and the importance of religiosity. This means there is homogeneity of subjects in each cell experiments. Homogeneity of subjects will be able to show that slack change occurs due to manipulation of the reward scheme, Internalization and symbolization.

Table 2: Hypothesis Testing

Dependent Variable: Budgetary Slack

Source	Internalization		Symbolization	
	F	Sig	F	Sig
INTERNAL	16.834	.000	.503	.483
SR	1.843	.184	2.043	.163
INTERNAL * SR	4.418	.044		
SYMBOLZ * SR			.196	.661
	High	Low	High	Low
SLACK IND	102,25	141	90,667	112,09
TRUTH IND	87,83	108	87,625	98,91
CONTRAST	0,00		0,483	
R Square	.415		.086	

Table 2 shows the effect of the interaction between internalization and reward systems of the slack with a significance value of 0.044. This result support H1. Contingent effects of internalization showed that the subjects who received the slack inducing scheme and in high internalization condition has lower slack than subjects with low internalization. Similar happened to truth inducing scheme, slack of individuals with high internalization is lower than subjects with low internalization.

The differences of slack in the cells on table 2 show significant results. The lowest mean of slack found in subjects receiving truth inducing scheme and has a high internalization. The results of this research show that the truth inducing scheme has a mechanism that can make the subject think that its reward scheme providing barriers to be able to do the slack. Rewards that are variable for the proposed targets and an additional reward for the achievement of performance exceeding the target will motivate the subject to propose a budget that is almost the same performance with real ability. Sanctions should be accepted when the performance of the proposed budget is not reached will make the subject motivated to achieve the budgeted target.

Contingency effects of internalization prove that the subject's perception of the importance of moral characteristics of individual has an effect on the interaction with the reward scheme on slack behavior. Table 2 shows that subjects in the high internalization and truth inducing scheme conditions has the lowest slack. These findings support the concept of truth inducing scheme and internalization. Subjects who had the perception that importance of moral characteristics and are in truth inducing scheme conditions which has a small chance to do the slack.

Table 3 shows the ranking of the four conditions of the internalization interaction and reward schemes.

Table 3: Slack based Interaction of Reward Scheme and Level of Internalization

Interaction	Slack
Truth Inducing * High Internalization	87,83
Slack Inducing * High Internalization	102,25
Truth Inducing * Low Internalization	108
Slack Inducing * Low Internalization	141

Table 3 shows the interaction effect of internalization and reward schemes on slack. Subjects which in slack inducing conditions and high internalization have the lower slack than subjects in truth inducing scheme conditions and high internalization. These findings indicate that the effects of internalization may reduce slack behavior despite subjects receiving slack inducing scheme that allows the subject to perform slack.

Truth inducing scheme which inhibits the subjects possibility to perform slack behavior has a smaller effect than in the condition of high internalization. It is powered by a smaller slack when the subject is in slack inducing scheme and high internalization. These findings are consistent with the findings of Aquino and Reed (2002) who found a positive effect internalization on moral behavior. Vitell et al. (2009) have the same results that internalization has a positive effect on moral behavior

The examination of hypothesis 2 shows that the interaction of symbolization and reward scheme had no effect on budgetary slack. The results of the interaction effects of symbolization and reward schemes on budgetary slack showed sig 0.661, so the hypothesis 2 is not supported. Table 2 shows there is no budgetary slack difference between cells that are in a state of reward scheme and different symbolization. This means that the sensitivity of the subject symbolization to realize the importance of moral characteristics in the form of contingent behavior has no effect on subjects with in both slack inducing scheme and scheme inducing truth.

The finding that there is no difference of slack in the reward scheme and the level of symbolization indicates that the individual's desire to realize the moral behavior can not be formed when the individual has both large and small opportunities to be able to perform slack represented by the reward scheme. The results of this study are consistent with most findings of Aquino and Reed (2002) who explains that symbolization is not correlated with the behavior of donations but has a correlation with the symbolization of moral behavior that do not have economic consequences.

CONCLUSION AND FUTURE RESEARCH

The research findings provide an explanation of the effects of individual moral identity on moral behavior when individuals are in decision making decisions that have instrumental consequences. The effects of moral identity described by the dimensions of the internalization and symbolization on individual behavior showed different results. Internalization which shows the importance of moral characteristics for individual that have an effect on the magnitude of budgetary slack.

The difference of slack on four cells showed interaction between reward scheme and the level of internalization provide any significant difference. Internalization was even able to explain the effect of decreasing the behavior of budgetary slack when individuals have the opportunity to do the slack. This is evident can be showed by the lower levels of slack for individuals in high internalization condition and slack inducing scheme than individuals with low internalization and truth inducing scheme. Contingency effects of internalization can be seen from the mean budgetary slack between the two cells. The importance of defining himself as a moral individual will influence the behavior of slack.

In contrast to the results of internalization testing, interaction of each of symbolization level and reward scheme has no effect on budgetary slack. These findings indicate that the sensitivity of the individual to realize the importance of individual characteristics with the moral behavior does not affect the slack. Mean of slack in the four cells of the interactions of reward schemes and symbolization did not show any significant differences on the behavior of the slack. This means the perception of

the importance of the moral characteristics of the individual indicated by internalization is not manifested by individuals when faced with decisions that have economic consequences. Opportunity to do slack that provide benefits to individuals still taken by a subject who has a slack inducing truth inducing scheme and scheme to all levels of symbolization.

This research explains how ethical behavior is formed within the instrumental framework is very limited. In general, the consequences of ethical research is non-instrumental, so the role of moral identity can be seen clearly. But the role of moral identity when individuals facing conditions that have economic consequences, will give a different decision. The results of this research provide research opportunities to generalize the model of moral identity in explaining the behavior of slack. Experimental methods have limitations to generalize a model that can be performed by other research methods. Interaction symbolization and reward schemes that do not have an effect on the behavior of slack provide opportunities for further research to identify the factors that may drive internalization owned by the individual to be symbolized in moral behavior.

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