

ROLE OF THEORY OF PLANNED BEHAVIOUR, PEER INFLUENCE, MORAL OBLIGATION, SELF-EFFICACY AND SELF-CONTROL IN PREDICTING BUDGETARY SLACK BEHAVIOUR: A CONCEPTUAL FRAMEWORK

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Abstract

Pressure to attain budgetary goals, creates an opportunistic behaviour to engage in dysfunctional behaviour during drafting of the budget. This dysfunctional behaviour known as budgetary slack causes managers to deliberately underestimate income and overestimate costs to increase the likelihood of achieving the budget target as well as provide an opportunity to acquire substantial personal gains. In view of this, the researcher seeks to examine individuals' budgetary slack behaviour by applying the Theory of Planned Behaviour (TPB). This study extends the original TPB model by integrating additional constructs, namely peer influence, moral obligation, and self-efficacy into the TPB model. Moreover, this study incorporates self-control as a potential moderator in the relationship between behavioural intention and budgetary slack behaviour using the General Theory of Crime as a theoretical basis. Theoretically, the developed budgetary slack behaviour model provides insight into predicting and understanding the personal psychological factors influencing individuals' budgetary slack behaviour. Practically, the developed model not only helps educators shape the ethical behaviour of individuals, but will also make it practically possible for organisations and policymakers to develop and implement effective management control systems (MCSs) and enhance the budgeting system to minimise budgetary slack behaviour.

Keywords: Budgetary slack, general theory of crime, moral obligation, peer influence, self-control, self-efficacy, theory of planned behaviour.

INTRODUCTION

Budgeting is known as a negotiation process among the organisational members in trying to attain goal congruence. The process for coalition members to come to an agreement with both organisational and personal goals is not that easy and has consequences. Usually, in budget reporting, managers face a dilemma in making trade-offs between honest reporting and temptation for personal wealth-maximising opportunities by engaging in budgetary slack behaviour. Under the classical agency theory, individuals are assumed to maximise their utilities to the maximum extent and are motivated solely by self-interest, indicating a preference

for wealth and less effort (Eisenhardt, 1989; Jensen & Meckling, 1976). Based on this assumption, managers have a tendency to act opportunistically by incorporating the maximum amount of slack resources and setting low budget target when drafting the budget to increase the likelihood of getting the reward without the need to invest much effort, given budget-related incentive schemes (Fisher, Maines, Pfeffer, & Sprinkle, 2002). This situation creates conflicting goals, since superiors are more likely to maximise budget goals to benefit from the subordinate's increased efforts without paying higher incentives (Brown, Fisher, Sooy, & Sprinkle, 2014; Fisher et al., 2002; Sprinkle & Williamson, 2007).

Despite the significant role of agency theory as a starting point in explaining the budgetary slack creation, this theory nevertheless does not fully explain the whole phenomenon of this dysfunctional behaviour since it only focuses on individuals' utility function regarding wealth maximising and reducing effort, and disregards other preferences (Liessem, Schedlinsky, Schwering, & Sommer, 2015). The general finding was that managers are prone to create slack in budget reports. Nonetheless, they hardly maximise their utility function completely and stay within the limits of the continuum between zero slack and the maximum slack, which is opposed to the assumption made by the classical agency theory (Church, Kuang, & Liu, 2019; Liessem et al., 2015). Furthermore, research on the behavioural aspect of budgeting reveals that managers are not solely interested in maximising their utility function but there are also psychological aspects (e.g., preference for honesty and organisational justice), which impede the creation of budgetary slack to the highest extent (Blay, Douthit, & Fulmer III, 2019; Chong, Leong, & Woodliff, 2021; Church, Hannan, & Kuang, 2012; Church et al., 2019; Douthit & Stevens, 2015; Liessem et al., 2015). However, these psychological mechanisms (preferences for honesty and organisational justice) do not completely hinder budgetary slack creation since individuals have different perspectives on the same ethical issues and act differently (Church et al., 2019; Liessem et al., 2015). An important finding on the contradiction of assumptions with the classical agency theory has caused a shift in the direction of studies that people are not totally utility maximisers and hardly create slack to the maximum extent, and are likely influenced by individual psychological aspects. On account of this, this study attempts to focus on personal psychological aspects of budgetary slack using the theory of planned behaviour (TPB) as the theoretical basis.

This research considers the TPB because it has been investigated intensively in various settings of behaviour and there is evidence that its components can predict individuals' unethical behaviour; for example in examining managers' intention to engage in fraudulent financial reporting (Awang, Abdul Rahman Abdul, & Ismail, 2019; Carpenter & Reimers, 2005; Cohen, Ding, Lesage, & Stolowy, 2012), ethical decision-making of public accountants (Buchan, 2005), and academic misconduct (Curtis et al., 2018; Rajah-Kanagasabai & Roberts, 2015). However, studies that explicitly investigate the TPB model in the context of budgetary slack are limited. Su and Ni (2013) used the TPB model as the underpinning theory to predict managers' intention to create budgetary slack in Taiwanese manufacturing companies. However, they found that perceived behavioural control is insignificant, suggesting that managers' intention to engage in slack behaviour trends toward the Theory of Reasoned Action

(TRA) model compared to the proposed TPB model. Therefore, the purpose of this study is to develop a framework (Figure 1) to reconfirm and extend the TPB model proposed by Su and Ni (2013): (1) by integrating additional personal psychological factors, namely peer influence, moral obligation and self-efficacy, to improve the model's overall predictive power, (2) incorporating self-control as a potential moderator between behavioural intention and budgetary slack behaviour, and (3) how these psychological attributes reduce an individual's behavioural intention and budgetary slack behaviour.

In the accounting profession, ethical behaviour is fundamental because its credibility depends on financial information integrity. The development of this framework will shed insight into the role of psychological factors in budgetary slack behaviour, which will then facilitate the development of policies and training programs to avert financial information from being misreported and enhance individuals' ethical behaviour. Apart from that, this endeavour will help academics, as well as practitioners, better understand how to design and implement effective MCS to lessen this dysfunctional behaviour to a lower extent.

The paper is organised as follows. In the literature review section, the study first presents a review of the literature regarding the theoretical underpinning concepts focused on TPB and the General Theory of crime, as well as a review related to psychological aspects in budgetary slack. Subsequently, the study develops a list of hypotheses aimed at testing the relevance of an extended TPB framework in the context of budgetary slack behaviour. Finally, this study concludes by highlighting key contributions, implications for research and practice, and recommendations for future research.

LITERATURE REVIEW

Theory of Planned Behaviour

To examine the factors influencing individuals' budgetary slack behaviour, this study developed a theoretical model based on TPB. The TPB model is among the most practical and comprehensive models for explaining and predicting individual behaviour. Several scholars, such as Awang et al. (2019), Carpenter and Reimers (2005), Cohen et al. (2012), Buchan (2005), Curtis et al. (2018), Owusu, Bekoe, Anokye, and Anyetei (2019), Stone Thomas, Jawahar, and Kisamore Jennifer (2009), Uzun and Kilis (2020) and Rajah-Kanagasabai and Roberts (2015) have used TPB to investigate individuals' engagement in unethical behaviour, such as fraudulent financial reporting, ethical decision-making, plagiarism, research misconduct, tax evasion, and other dishonest behaviour in an individual setting. Thus, it is appropriate to use TPB as the basic theoretical framework in this study to examine and have a better understanding of individuals' engagement in budgetary slack behaviour.

The TPB model is an extended version of the TRA. TRA is considered to be inadequate to deal with behaviours in which people have incomplete volitional control, requiring individuals to have the resources and opportunities to perform such behavior (Ajzen, 1991). To deal with the limitation of TRA, Ajzen (1991) developed the TPB and added perceived behavioural control construct in the model. The model suggests that the main determinants of actual behaviour are individuals' intention and are affected by the combination of the behavioural beliefs (attitude

toward the behaviour), normative beliefs (subjective norms), and control beliefs (perceived behavioural control) (Ajzen, 1991). TPB posits that attitude toward behaviour and subjective norms impact behaviour through intention, while perceived behavioural control influences behaviour both directly and mediated by intention. Attitude toward the behaviour denotes the extent to which individuals view such behaviour as favourable or unfavourable (Ajzen, 1991). If individuals judged such behaviour to be positive, attitude is likely to increase the intention to perform such behaviour. Subjective norms signify others' perception of whether individuals should take on such behaviour and suggest that perceived social pressure exerted by others affects the intention to engage in such behaviour (Ajzen, 1991). Perceived behavioural control indicates the difficulty to perform the behaviour, with greater difficulty will reduce individuals' behavioural intention to engage in, hence discouraging performing the actual behaviour (Ajzen, 1991).

The original TPB has been extended based on the idea that the inclusion of variables (e.g., moral obligation, self-efficacy, and peer influence) could enhance the predictive accuracy of the model (Ajzen, 1991; Beck & Ajzen, 1991; Curtis et al., 2018; Lee & Lina Kim, 2018). Considering the relative importance of such variables on studies dealing with ethical decision-making, the current study will adopt an extended TPB, particularly in assessing the predictive power of peer influence, self-efficacy and moral obligation as well as attitude toward the behaviour, subjective norms and perceived behavioural control. The following section clarifies the components of the extended TPB in detail.

Expanding the Theory of Planned Behaviour for Budgetary Slack Behaviour

The major advantage of TPB is that the variables can be added to strengthen the TPB model's predictive capabilities further. This study extends the TPB model by incorporating self-efficacy, descriptive norms and personal moral norm to predict individuals' engagement in budgetary slack behaviour. Several studies have confirmed the usefulness of extending TPB by integrating these three variables in unethical behaviour, irrespective of the context.

Personal moral norm (termed here as moral obligation) implies the responsibility or obligation of individuals to the moral principles relating to the involvement or refusal to perform a particular behaviour (Ajzen, 1991). An individual with high moral obligation is motivated to execute pro-social behaviour, whereas low moral obligation hinders an individual from commencing pro-social behaviour. According to Ajzen (1991), moral obligation in parallel with attitudes toward the behaviour, subjective norms, and perceived behavioural control are expected to influence individuals' behavioural intention, specifically when behaviours concerned involve a moral aspect. Uzun and Kilis (2020) incorporated moral obligation into TPB model and found that moral obligation has a significant negative effect on student's intention to commit plagiarism. The study also reported moral obligation construct to be the second most critical determining factor of plagiarised intention (Uzun & Kilis, 2020). Other studies also supported the idea of incorporating moral obligation and proved that the inclusion of moral aspects in predicting behaviours has significantly improved the predictive power of behavioural intentions – for example, visiting green hotels (Chen & Tung, 2014),

engaging in tax evasion (Alleyne & Harris, 2017; Owusu et al., 2019), and ethical decision-making of professional accountants (Alleyne, Weekes-Marshall, Estwick, & Chaderton, 2014). Based on the above findings, moral obligation has a crucial impact on behavioural intention and should be included in the model.

Perceived behavioural control and self-efficacy are considered similar constructs and can be used interchangeably, indicating an individual's ability to successfully execute a given task (Ajzen, 2002; Bandura, 1982). The idea to conceptualise perceived behavioural control construct in TPB originated from Bandura's self-efficacy to account for self-regulation as explained by the social cognitive theory. Hence, several studies have utilised the self-efficacy measurement in the TPB model (Knauder & Koschmieder, 2019; Y. Wang et al., 2019). Later on, instead of viewing perceived behavioural control and self-efficacy as a unitary construct, Ajzen (2002) proposed the conceptualisation of perceived behavioural control as two distinct dimensional constructs formed by self-efficacy and controllability. This conceptualisation retains the parsimonious unitary construct and accounts for external control beliefs, resulting in better prediction of perceived behaviour control, behavioural intention, and behaviour (Pavlou & Fygenson, 2006; Tuan Mansor, Ariff, Hashim, & Ngah, 2021; Zhao, White, & McD Young, 2019). Nevertheless, there is an argument that perceived behavioural control and self-efficacy are distinct and should be treated separately, and this is supported by a connection to multiple sources of control, in which self-efficacy highlights internal controls such as an individual's capability and motivation level, whereas perceived behavioural control highlights the external controls such as luck, task difficulty, getting other people's cooperation and gaining access to information and resources (Shneor & Munim, 2019). Anjum, Nazar, Sharifi, and Farrukh (2018) provide empirical evidence that both constructs are different and play a distinctive role in predicting behavioural intention. Correspondingly, Lee and Lina Kim (2018) compared the role of perceived behavioural control with self-efficacy on volunteer tourists' intentions and found self-efficacy to be a significant predictor, whereas perceived behavioural control appeared to partially influence the intention. The findings indicate the different roles of both constructs in examining behavioural intention. Another study also examined self-efficacy and perceived behavioural control separately (Shneor & Munim, 2019; Wang, Chen, Xie, & Zhang, 2019). Based on the existing literature, this study attempts to incorporate self-efficacy as a distinct construct in the TPB model since most of the research supports the argument that self-efficacy and perceived behavioural control should be treated separately and play a vital role in predicting the behavioural intention of individuals.

Subjective norms can be categorised into injunctive norms and descriptive norms. Injunctive norms described the social pressure to perform behaviour based on what others expect or want you to do (defined as subjective norms in the TPB model), while descriptive norms meant the social pressure to perform behaviour based on the observed behaviour of others (Brunner & Ostermaier, 2019). The original conceptualisation of the TPB model only incorporated injunctive norms. Ajzen and Fishbein (2005) affirm the need to incorporate both descriptive and injunctive norms to ensure that the subjective norm is fully measured. Studies found that the inclusion of both norms in the model strengthens the predictive power of

subjective norms (Curtis et al., 2018; Rajah-Kanagasabai & Roberts, 2015), thus supporting the suggestion made by Ajzen and Fishbein (2005). A meta-analysis conducted by Manning (2009) further supports the addition of descriptive norms to the TPB model. The study found that the relationship between descriptive norms and behaviour is stronger than the relationship between injunctive norms and behaviour (Manning, 2009). Besides, Cialdini and Trost (1998) argued that descriptive norms can become more salient and powerful than injunctive norms, particularly when the violations of norms have become part of the norm and already adopt it. For example, people tend to park the car in illegal parking. Research in psychology provides compelling evidence that individual judgement tends to be influenced by the behaviour they observed in others even though it is against their self-interest (Deutsch & Gerard, 1955). Other studies also provide empirical evidence that people can easily infringe the injunctive norms if they believe the behaviour is common in the society or they observe others easily breach the norms (Brunner & Ostermaier, 2019; Cardinaels & Jia, 2016; Paz, 2014; Schwering, 2017). Taking these viewpoints into account, this study includes both norms in the TPB model; peer influence (descriptive norms) and subjective norms (injunctive norms).

Self-Control and the General Theory of Crime

From the perspective of TPB, intention reflects individuals' initiation toward actions. Individuals with stronger intention are more likely to take action. However, intention does not always translate into actions due to lack of stability and explanation, hence may not sufficiently enthruse the individual's initiation toward action (Kautonen, van Gelderen, & Fink, 2015). Another possible reason is that volitional issues impede the conversion of intention into action and propose that self-control could moderate the intention-behaviour relationship (Kautonen et al., 2015). Self-control is the ability of individuals to regulate their behaviours, emotions and thoughts when faced with temptations and impulses (Curtis et al., 2018). This positive personal trait could serve as a buffer and attenuate the influence of risk factors on problem behaviours (Siegmann et al., 2018). Studies have proven that high self-control scorers could regulate their behaviour and less inclined to act unethically in various settings, including plagiarism (Curtis et al., 2018), depleted employees' unethical behaviour (Zhang, Yam, Kouchaki, & Zhang, 2019) and dishonest behaviour (Gino, Schweitzer, Mead, & Ariely, 2011).

Gottfredson and Hirschi's General Theory of Crime is applied to explain the moderating role of self-control. The General Theory of crime postulates that self-control could explain why individuals engage in or reject unethical behaviours even when the opportunity arises (Curtis et al., 2018). The theory claims that individuals scoring low on self-control will have lesser ability to restrain from unethical behaviour than those scoring high on self-control, especially with the opportunity to execute such acts. Besides, an individual's level of self-control may vary and continuously fluctuate based on situational factors at that time, such as thoughts, emotions, impulses, and performances, which might influence individuals' initiation toward behaviours despite having stronger intention and opportunity to engage in such actions (Kautonen et al., 2015). Previous studies have examined the moderating role of self-control and found some support for it, for instance, in the relationship between parental phubbing and mobile phone

addiction (Niu et al., 2020), strain and criminal behaviours (Boccio & Beaver, 2021) and fate control, social cynicism and social complexity worldviews on moral engagement (Alexandra, 2019). In general, the findings from previous studies prove the notion that self-control plays a crucial protective mechanism that can alleviate the effect of numerous risk factors on unethical behaviours. Despite the empirical support found for self-control in overriding the engagement of individuals in negative behaviours, relatively little is known about the role of self-control in moderating the relationship between slack intention and budgetary slack behaviour. Accordingly, it becomes noteworthy to examine the moderating effect of self-control to comprehend how this positive personal trait inhibits individuals' budgetary slack behaviour.

Theory of Planned Behaviour, Self-Efficacy, Moral Obligation, Peer Influence, Self-Control, Intention and Budgetary Slack: A Model

This section develops the relationship between TPB constructs, moral obligation, self-efficacy, peer influence, intention and moderating effect of self-control with the actual budgetary slack behaviour, leading to the establishment of the budgetary slack behaviour model.

Budgetary slack

Budgetary slack provides managers with opportunities to inflate the resources over the actual needs, underestimating productive capability and underestimating revenues (Daumoser, Hirsch, & Sohn, 2018). Such falsification of managers' true performance capabilities making the targeted budget highly achievable, increases their prospects to obtain monetary (e.g., bonuses and salary increment) and non-monetary (e.g., praises, promotion and favourable evaluation) rewards. Most of the academicians still regard budgetary slack as dysfunctional since this opportunistic behaviour reduces the fundamental value of the budgeting process, fades away the prudent allocation of resources within organisations, encourage low effort from managers, is biased in performance appraisal and slash down the organisation profits due to higher payment of incentives and planning error (Church et al., 2019; Daumoser et al., 2018; Kren, 2003; Maiga & Jacobs, 2007).

However, in some circumstances, budgetary slack is not regarded as dysfunctional but as a means of motivation, a sensible strategy and a "cushion" to protect against adverse environmental conditions and uncertainties from business perspectives (Elmassri & Harris, 2011). In fact, it is acceptable in good business times if kept within an acceptable range and not contrary to the organisation's objectives (Elmassri & Harris, 2011). Accordingly, managers could potentially benefit from slack resources through more perquisites and are entitled to higher output-based compensation, even though it is suboptimal for the organisation in the long term (Church et al., 2019). Thus, understanding budgetary slack behaviour is important in ensuring a prudent allocation of resources as well as reflecting the true capabilities of organisation.

Budgetary slack is one of the budget-related behavioural issues and a common practice within organisations and among managers to attain organisational goals and personal purposes. Numerous studies have investigated the determinants of budgetary slack behaviour (Chong &

Strauss, 2017; Church et al., 2019; Elmassri & Harris, 2011; Guo, Libby, Liu, & Tian, 2020), yet this issue remains unsolved and becomes a common practice within organisations and among managers. Apart from that, management control systems (MCS) implemented in organisations, including strict code of ethics, multiple measurements of performance, evaluation and reward, ethics training, participative budgeting, transfer pricing, responsibility centre allocation and the application of the controllability principle are intended to align the employee's behaviours and decisions with organisation's strategies and objectives (Langevin & Mendoza, 2013). However, instead of developing and maintaining viable patterns of behaviour, MCS causing the creation of unethical behaviour, in particular, budgetary slack behaviour. Therefore, this study attempts to examine the individual psychological aspect that could influence individuals' decision to commit slack in the budgeting process.

Attitude toward Behaviour and Intention to Engage in Budgetary Slack

TPB postulates that those who have a favourable attitude toward the behaviour have a higher tendency to execute such behaviour (Ajzen, 1991). Many researchers, irrespective of the field of study, have verified that persons who are in favour of unethical behaviour have a higher behavioural intention to perform such behaviour. Studies by Alleyne and Harris (2017) and Owusu et al. (2019) confirmed the influence of attitude on taxpayers' tax evasion intention. Concerning the context of academic dishonesty, Uzun and Kilis (2020) empirically reported a positive attitude towards plagiarism intention among university students while a study by Kam, Hue, and Cheung (2018) revealed the influence of attitude in intention to cheat among Hong Kong secondary school students. In the context of fraudulent financial reporting, Awang et al. (2019) reported that individuals who were in favour of fraud behaviour tend to have a stronger intention to commit fraud in financial reporting. Additionally, empirical evidence by Sayal and Singh (2020) revealed the intention to manipulate earnings in organisations.

In the budgetary slack behaviour context, individuals who hold a favourable attitude toward budgetary slack and do not have any sense of guilt engaging on it, even if they violate ethical values, tend to have a higher intention to report dishonestly by creating slack resources in the submitted budget in order to achieve the targeted goals. Su and Ni (2013) suggested that attitude positively affect budgetary slack intentions and found that managers who possess a high positive attitude have a greater intention to create slack resources in the budget.

This study argues that the attitudes of individuals depend on their beliefs on whether budgetary slack behaviour can bring positive outcomes to them. Thus, the following hypothesis is proposed:

H1: Attitude toward budgetary slack positively influences individuals' intention to create budgetary slack.

Subjective Norm and Intention to Engage in Budgetary Slack

As for subjective norm, TPB predicts that the perception of referent groups (friends/family/colleagues) approving the behaviour will influence individuals' decision-

making and the extent to which individuals are motivated to conform to others' perspectives (Ajzen, 1991).

Irrespective of context, previous studies generally suggest that subjective norm influences individuals' behaviour intention. For example, Awang et al. (2019) reported that Muslim accounting practitioners' have higher intention to violate professional ethics leading to higher fraud intention in financial reporting when the behaviour is approved or supported by the referent group. Furthermore, Sayal and Singh (2020) found that individual perception that the violation of Generally Accepted Accounting Principles (GAAP) is supported and approved by their referent group have higher intention to violate such principles to meet the earnings target. Similarly, studies have shown that support by referent group significantly influenced individuals' intention to involve in tax avoidance (Owusu et al., 2019) and individuals' intention to act unethically by breaching confidentiality and charging personal expenses.

In the context of budgetary slack behaviour, Su and Ni (2013) found that managers' perception of subjective norms (superior/colleagues) supporting and approving the slack behaviour results in higher intention to create slack resources to meet the budget forecasts. This study posits that individuals have a higher intention to create additional resources over the actual resources needed in the submitted budget when this behaviour is approved by the referent group. Thus, the following hypothesis is proposed:

H2: Subjective norms positively influence individuals' intention to create budgetary slack.

Perceived Behavioural Control and Intention to Engage in Budgetary Slack

Perceived behavioural control is the perception of individual on the level of difficulty or easiness in performing the behaviour (Ajzen, 1991). This construct is conceptualised to account for factors which are not under total volitional control such as resources, opportunities, time, knowledge, and skills. It requires individuals to have a higher degree of control over them to perform a specific behaviour.

Sayal and Singh (2020) verified that individuals who hold considerable control over resources and opportunities to manage earnings have greater perceived behavioural control and exert a substantial influence on the intention to engage in earnings management. Alleyne and Harris (2017) also revealed that perceived behavioural control significantly predicts taxpayers' intention to be involved in tax avoidance because of the opportunities to get away from paying tax by understating income, over claiming expenses and falsifying records. Kam et al. (2018) also found that perceived behavioural control is a prominent factor in predicting students' intention to cheat.

However, Su and Ni (2013) claimed that perceived behavioural control is insignificant in predicting managers' intention to create slack in the budget. Therefore, this study attempts to re-examine the effect of perceived behavioural control on slack intention and assumes that if individuals perceive that they have a favourable situation or environment as well as required resources, opportunities and fewer obstacles (high perceived behavioural control), they have greater intention to create slack resources. Thus, the hypothesis of this study is formulated as follows:

H3: Perceived behavioural control positively influences individuals' intention to create budgetary slack.

Self-Efficacy and Intention to Engage in Budgetary Slack

Self-efficacy refers to individuals' belief in their capability to enhance the motivation, cognitive resources and action needed to successfully execute a task (Bandura, 1982). Based on the social cognitive theory, self-efficacy is a self-regulatory mechanism and a motivational belief because individuals may avoid taking a task, fail to persevere in adversity and even select ineffective or unethical strategies when they do not have the confidence to perform a task successfully (Bandura, 1982). Nevertheless, self-efficacy can aggravate individuals' decision by reinforcing effort to unprofitable projects or making decisions that could harm the organisation.

Studies have found that individuals with high self-efficacy have fewer tendencies to create slack resource compared to individuals with low self-efficacy (Abdullah, 2013; Cheok, Wong, & Ismail, 2018; Mesrawati Candra & Nayang Helmayunita, 2019). This result indicates that individuals with high self-efficacy are more likely to attempt difficult tasks and believe in their ability to successfully accomplish the goals, hence will exert more effort to achieve it and less likely to build slack resources. Meanwhile, individuals scoring low in self-efficacy tend to avoid difficult and challenging situations and believe that their lack of competence to achieve the goals causing them to create slack resources to ease achieving targeted goals. Thus, the following hypothesis is proposed:

H4: Self-efficacy is negatively associated with intention to engage in budgetary slack

Moral Obligation and Intention to Engage in Budgetary Slack

Individuals' decision to be involved in or refusing to take part in a particular behaviour depends on their obligation or responsibility. Moral obligation is a significant factor in predicting behavioural intention and can further increase the predictive capabilities of the TPB model (Beck & Ajzen, 1991). The underlying assumption in the principal-agent relationship is that the principal delegates the decision-making power to the agents and should behave in the best interest of principal since they have a moral responsibility towards the principal (e.g., shareholders, governments, and the public).

In the context of budgetary slack, if individuals view truthful budget reporting as part of their responsibility toward organisation or principal, they will regard budgetary slack as an immoral act and less likely to engage in it. Stevens (2002) reported that individuals with a higher sense of moral responsibility are unlikely to be involved in budgetary slack creation since they view such behaviour as wrongful. Likewise, Davis, DeZoort, and Kopp (2006) found that accounting managers refused to alter their initial budget recommendation despite the obedience pressure from the superior to pad the budget since managers view slack behaviour as a wrongful act and believe their initial forecast was accurate. Similarly, studies on the effect of moral obligation on earnings management intention (Sayal & Singh, 2020), tax evasion intention (Alleyne & Harris, 2017), and cheating intention (Kam et al., 2018), respectively, reported that individuals

with a stronger sense of moral obligation are unlikely to engage in ethical misconduct. Based on the above literature, the following hypothesis is formulated:

H5: Moral obligation is negatively associated with intention to engage in budgetary slack

Peer Influence and Intention to Engage in Budgetary Slack

Descriptive norms reflect social pressure to conform to behaviour that individuals observed in others. Peer influence establishes a descriptive norm, which is more salient because individuals are more inclined to infringe on the norm when they witness others violate the norm, and it is customary to perform the behaviour in certain places. Additionally, based on the self-categorisation theory, individuals are inclined to follow what others have done to avoid being isolated and losing legitimacy in the community.

Paz (2014) revealed that individuals tend to report dishonestly when peer behaviour is disclosed since individuals no longer feel cognitive dissonance and use dishonest peer behaviour to justify their engagement in dishonest reporting. Brunner and Ostermaier (2019) and Schwering (2017) also found support for peer behaviour influencing individuals' honesty in budget reporting. The study revealed that distributional fairness could be the reason for individual engagement in dishonest budget reporting since for the same effort, peers obtain more compensation (Schwering, 2017). Cardinaels and Jia (2016) reported that the disclosure of peer reporting behaviour influences individuals' level of misreporting only with the presence of audit. The presence of audit allows the reporting behaviour of peers to be detected, and individuals will then use peer behaviour to justify their dishonest or truthful reporting (Cardinaels & Jia, 2016). Thus, the following hypothesis is suggested:

H6: Peer influence is positively associated with intention to engage in budgetary slack

Intention and Budgetary Slack Behaviour

Studies on actual unethical behaviour are still lacking because of the difficulty in developing actual behaviour measures due to the limited disclosure and difficulty in accessing the information. Furthermore, it may be difficult to get cooperation from individuals to participate in the study because they may not want their dishonest budget reporting behaviour to be uncovered. Most of the studies employ behavioural intention as a substitute to measure the actual unethical behaviour due to strong connection established between behavioural intention and actual behaviour (Alleyne & Harris, 2017; Awang et al., 2019; Owusu et al., 2019; Sayal & Singh, 2020).

Compared to attitude, subjective norms, perceived behavioural control, self-efficacy, moral obligation and peer influence, behavioural intention is a direct antecedent of behaviour. According to the TPB model, individuals with stronger intention to engage in a specific behaviour are more likely to perform actual behaviour. Beck and Ajzen (1991) argued that TPB model was moderately successful in predicting the actual unethical behaviour including cheating, lying, and shoplifting. In the context of academic integrity, a study revealed that students' intention to engage in cheating behaviour had a significant correlation with the actual cheating behaviour (Stone Thomas et al., 2009). Curtis et al. (2018) further confirmed a

significant correlation between intention and actual plagiarism behaviour engagement among Australian university students.

Prior researchers have found support for intention and actual budgetary slack behaviour. In the study involving the Taiwanese managers by Huang and Chen (2009), managers who have a higher tendency to overestimate expenses and resources are more likely to engage in actual budgetary slack behaviour. In addition, Douglas and Wier (2000) found that increases in managers' propensity to create slack resulted in higher involvement in actual budgetary slack behaviour. Kren (2003) further argued that irrespective of managers' slack propensity, organisational control system (e.g., pre-action reviews, policy and procedure practices, and budget variance analysis systems) allows superiors to discover slack behaviour more easily and sanctions can be executed, thus deferring managers from engaging in budgetary slack behaviour. Thus, the hypothesis is suggested as follows:

H7: Individuals with a greater intention to build slack in the budget are more likely to engage in actual budgetary slack behaviour.

Moderating Effects of Self-Control on Intention and Budgetary Slack Behaviour

General Theory of Crime postulates that high self-control scoring individuals can successfully regulate and override their habits, emotions, thoughts, physiological and behavioural responses in various settings by deviating from inner desires and external temptations (Curtis et al., 2018). Thus, individuals are unlikely to behave unethically or to have behavioural problems.

The examination of self-control as a moderator becomes significant since the degree of self-control is not the same to all people and not fixed since it frequently fluctuates, depending on situational factors. A great deal of research has examined the moderating role of self-control. Niu et al. (2020) investigated the relationship between parental phubbing (parent focusing on mobile phones while in front of children) and mobile addiction. They reported that the protective mechanism of self-control allowed children to effectively cope with rejection and neglect due to parental phubbing and controlling their desire to excessively use mobile phones. A study conducted by Boccio and Beaver (2021) also supports the moderating role of self-control in the association between strain and criminal involvement. The study revealed that when individuals scoring low levels of self-control are exposed to strained situations (victimisation and financial hardship), they are more inclined toward criminal behaviour, such as fighting and damaging property. Further, Alexandra (2019) highlighted that self-control buffers the effect of social cynicism, fate control, and social complexity worldviews on moral disengagement.

This study argues that self-control traits can influence the relationship between slack intention and budgetary slack behaviour. Self-control negatively moderates the relationship, indicating that individuals with high self-control consider budgetary slack behaviour as problematic, hence refrain themselves from engaging in a behaviour that constitutes budgetary slack. Based on the General Theory of crime and the findings found across various studies settings, the following hypothesis is formulated:

H8: Self-control moderates the relationship between intention and budgetary slack

behaviour.

Based on the above theoretical underpinning and the arguments from the previous studies, the budgetary slack behaviour model is presented in Figure 1.

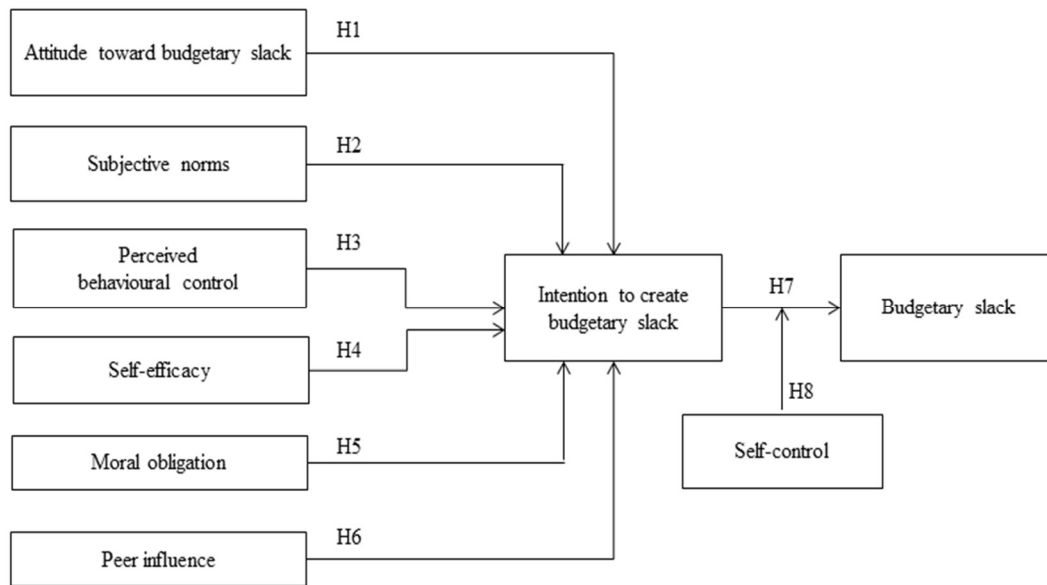


Figure 1. Budgetary slack behaviour model

CONCLUSION AND FUTURE RESEARCH

Theoretically, this study contributes by developing budgetary slack behaviour model to examine the role of personal psychological factors affecting individuals' engagement in budgetary slack behaviour. The original components of TPB (attitude, perceived behavioural control and subjective norms), peer influence, moral obligation, self-efficacy, self-control (as a moderating role) and intention provided the theoretical framework to develop budgetary slack behaviour model in this study.

The study only incorporates selected personal psychological factors to investigate budgetary slack behaviour. Future research should consider incorporating other psychological factors such as past behaviour, code of ethics (e.g., Islamic code of professional ethics) and Machiavellianism personality traits into the proposed budgetary slack behaviour model. Future work should also consider moderating or mediating effect, for example, the justification construct. The possible justification to why individuals engage in wrongdoing is to help friends, pressure from peers, conform to others' behaviour and fear of failure. Previous studies that have examined the mediating role of justification in the TPB model, particularly in the context of academic misconduct, have found a strong correlation between justification in predicting intention and behaviour (Rajah-Kanagasabai & Roberts, 2015; Stone Thomas et al., 2009). Therefore, future studies could consider examining the mediating effect of justification on psychological factors and individuals' intention to engage in budgetary slack behaviour.

This study also provides practical implications for organisations, policymakers, and

educators. A greater understanding of the role of personal psychological factors may facilitate organisations, policymakers and educators to reduce individuals' involvement in budgetary slack behaviour and cultivate the ethical behaviour of individuals. Educators have a great responsibility in shaping the positive attitudes and ethical behaviours of students who soon will enter the organisations and be part of the decision-makers in the real world, for instance, by assigning students in case studies scenario. This assignment exposed students on how to deal or respond in such a situation and teach students that any decisions made at the expense of others are unethical. Besides, examining personal psychological factors in the budgetary slack behaviour model could facilitate policymakers to develop and implement policies and budgeting systems that leave no room for individuals to build slack behaviour in the budget. The budgetary slack behaviour model also enables organisations to establish specific training programs that could suppress the unethical practices or norms within organisations, thereby shaping the positive behaviours of employees. Managing budgetary slack behaviour is vital to ensure a prudent allocation of funds and resources within organisations and ensuring the smoothness of activities undertaken. It is crucial specifically to ensure that individuals practising ethics and integrity at the highest level maintain the reliability of financial information and uphold the integrity of the accounting profession.

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