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BUDGET GAMING, SUPERIOR TRUST AND BUDGET EMPHASIS: THE MODERATING EFFECT OF PERSONALITY (Evidence from Retail Company in Indonesia)

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ABSTRACT

This research was conducted to obtain empirical evidence on the practice of budgetary gaming. Many researchers say that budgetary gaming is an unethical practice and often occurs in practice. This unethical practice is allegedly influenced by budget emphasis and trust. In this study, the personality factor used, namely greed, will be tested as a moderating factor in the relationship between trust and budget emphasis on budget gaming. This research was conducted on retail companies registered in APRINDO (Indonesian Retail Entrepreneurs Association) with middle management respondents. The amount of data that has been collected and can be processed is 96 data. For data processing, SEM is used with the help of SmartPLS software. The results show that budget emphasis has a positive effect on budgetary gaming. Trust has a negative effect on budgetary gaming, and greed is proven to moderate budget emphasis and trust on budgetary gaming. The implications of this research can be a reference for the business world related to the design and use of a budget that can overcome gaming behaviour on a budget.

INTRODUCTION

Budgeting often interpreted as a control system used in various organizations (Fallah *et al.* 2018). Basically, budget plays a direct role in creating value, and considered an inseparable part of the organization's operational activities (Jackson & Starovic, 2004). In the budgeting process, competent human resources and work experience are needed that can be utilized in developing a budget value (Libby & Lindsay, 2019). However, Neely *et al.* (2003) stated that the budget is a barrier to innovation and only focuses on reducing costs so that it does not play a role in value creation. Budgeting sometimes does not focus on its value, this is related to management compensation given on a budget basis.

In fact, many organizations use budgets as a tool for setting targets and evaluating performance. If employees reach the target, they will be given a reward, and if they don't reach the target, they will be given punishment. Retail companies are no exception. Often retail companies use budgets by linking the achievement of targets with management compensation. According to Hope and Fraser (2003) this condition usually causes budget gaming behavior such as budgetary slack. Budget gaming is an unethical behavior (Merchant & Van Der Stede, 2017; Schmitz, 2020) and to prevent budget gaming by subordinate managers (subordinates), it is necessary to trust superiors from superiors to subordinates on the work ability of subordinates. Libby & Lindsay (2019) shows that trust has a negative effect on gaming budgets. This means that the higher the trust, the lower the gaming budget perceived by the organization. This belief will ultimately affect the way superiors behave towards subordinates, which will affect the behavior of subordinates (Brower *et al.*, 2009). Lack of superior trust is a typical condition of traditional budgets (Libby & Lindsay, 2019).

Previous research found a relationship between trust and budgetary slack. Research by Rodríguez & Gil (2016) stated that superiors with high trust will create low budgetary slack and vice versa. The same finding was found by Daniati, *et al.* (2014), Gilabert-Carreras *et al.* (2012), Maria & Nahartyo (2012) who found that trust has a significant relationship with budgetary slack, trust will reduce budgetary slack. The research that will

be carried out is to develop the relationship of trust with dysfunctional budgetary slack behavior into a wider scope, namely budget gaming.

In addition to superior trust, previous studies have tested many factors that influence budget gaming. These factors are leadership style, leadership behavior, procedural justice and mood (Collins *et al.*, 1987; Se Tin *et al.*, 2020; Altenburger, 2020). These studies have not involved psychological aspects, but basically budgeting involves psychological perspectives and human behavior in planning, implementing, and controlling budgets (Charifzadeh & Taschner, 2017). On this basis, this study will examine personality, namely greed as a psychological aspect that moderates the gaming budget. Previous research has stated that individuals sometimes become greedy and ultimately behave unethically (Gino & Mogilner, 2014; Schmitz, 2020). In addition, individuals who focus more on self-interest tend to behave more dishonestly / unethically (Winterich *et al.*, 2014).

Then the gaming budget is influenced by budget emphasis (Libby & Lindsay, 2013). The higher the budget emphasis, the more indications of budget gaming practices. This will make managers will look for ways so that they can achieve the budget that has been set. Research on budget suppression conducted by Hemsing & Baker (2013) showed that tight budget control does not make employees less motivated than managers who are not using the system.

As far as our observes, there are still limited studies linking trust and budget emphasis with budget gaming, thus making this research feasible. In addition, this study offers novelty by showing the relationship between personality as a moderator of budget gaming behavior. Personality (greed) in this study, has been shown to have an effect on unethical behavior. This research contributes to the expansion of the management accounting literature – particularly the topic of budgeting, as well as behavioral accounting because it explains the relationship between the individual person and budget gaming.

THEORITICAL REVIEW

Budget Gaming

Budget gaming is unethical behavior (Merchant & Van der Stede, 2017; Schmitz, 2020:40)

which designed to achieve budgets (Huang & Chen, 2009:74) and earn high bonuses by manipulating information and targets and taking action. It does not add value (Hope & Fraser, 2003), tends to lead to inefficiencies (Rausch & Wall, 2015) and can cause serious harm to the organization (SeTin et al., 2020). Budget gaming is defined as behavior that reflects a short-term orientation that does not give to business units, which is carried out by subordinate managers only to make targets easier to achieve (Libby & Lindsay, 2019). According to (Tagwireyi, 2012) budget gaming occurs because of bureaucracy in the budgeting process and delays in approval and funding submission so as to provide opportunities for budget holders to rely on experience and personal considerations, and result in budget gaming. In addition, budget gaming often occurs because the existing budgeting system in the organization is still traditional in which performance measurement based on the achievement of budget targets so that subordinates can act dysfunctional in order to achieve targets. The indicators in this study use the indicators of Libby and Lindsay (2019) that budget gaming measured based on subordinate behavior that does not give value to the company, namely:

1. Spend the remaining budget funds at the end of the period so that they are not lost in the next budget period;
2. Delaying the necessary expenditures to achieve the profit target;
3. Reporting the realization of sales at the end of the budget period in order to meet the sales target budget, but in fact sales are realized in the next period;
4. The subordinate manager knows that the target will not be achieved, so he carries out earnings management by adding costs in the current period even though these costs should only be incurred in the next budget period;
5. Subordinate managers negotiate targets that are easier to achieve even though they have the ability to achieve higher targets so they are easier to get bonuses.

Superior trust

Superior trust defines as the willingness of one party to believe in the actions of the other party with the expectation that the other party will act for the good of the trusting party, regardless of his ability to monitor or control the trusted party

(Mayer et al, 1995). Superior interpersonal trust is the extent to which a person believes, and is willing to act on the words, actions, and decisions of others (McAllister, 2013). According to (Mayer et al, 1995) two dimensions of superior trust are benevolence and integrity. From this definition, superior trust means a situation when a person trusts another person, then he believes that other person is reliable and will act in the same way as he does.

To be able to face intense competition, companies must help empower their employees to improve their skills, superior self-confidence, the ability to adapt to the work environment, work security, motivate employees to work, and foster employee self-confidence, one of which is by involving them in discussion and decision making (Mulia, 2014). Superior trust given by superiors to subordinates is very important in corporate organizations. Empowerment must be complemented by superior trust. Without superior trust, superiors will be forced to do all the work themselves and there is no empowerment. Superiors who do not empower their subordinates are influenced by various underlying backgrounds, it can be caused by family influences, or an environment that leaves feelings of lack of trust, or trauma because they have given superior trust to subordinates but were abused (Mulia, 2014). This is because superiors are wrong in choosing and placing incompetent subordinates.

Superior trust is trust in the abilities and capabilities of subordinate in completing their tasks according to superior expectations (Libby & Lindsay, 2019). Mayer & Davis (1999) and Mayer et al (1995) explained that the leader will tend to delegate important tasks to subordinates he trusts rather than subordinates who are not trusted because the leader has great confidence that the task will be completed carefully.

According to (Brower et al, 2009) there are several indicators that become a measure of superior trust, namely:

1. The behavior or work ethic of subordinate managers;
2. Subordinate manager's intention to work with adequate ability and intention to complete work on time;
3. Potential results from trusting and being trusted, where superior trust between parties is an important element in cooperative

- relationships so that it can become an important factor affecting productivity in individuals, groups, and organizations;
4. The work performance of subordinate managers will increase superior trust to involve them more in decision making.

In short, superior trust to subordinate managers must lead to high-quality interactions as a form of empowerment and superior self-trust to subordinates. As a result, subordinates must be motivated to exert greater effort in carrying out and completing the work. In addition, this trusting relationship must instill a sense of cohesiveness in the working relationship, as well as motivate subordinates to remain in the organization/company. The indicators for measuring superior trust according to (Libby & Lindsay, 2019) are:

1. Superiors are reluctant to subordinates;
2. Superiors believe that subordinates want to do well.
3. Superiors believe that subordinates are capable of doing a good job;
4. Superior assigns responsibility to subordinates to improve the company's performance;
5. Subordinates realize that subordinates have a role that will have a big impact on what happens in the company.

Budget Emphasis

Budget emphasis can be interpreted as how important the achievement of the budget is considered by management for performance assessment (Merchant, 1985). The results of research by Libby and Lindsay (2013) found that budget emphasis has a positive effect on budget gaming. The higher the budget pressure by management, the higher the indication of budget gaming practices being carried out. Managers will find ways to achieve the set budget. Budget emphasis is measured using an instrument adapted from Van der Stede (2000), namely:

1. I am constantly reminded by the holding company about the need to meet budget targets
2. My supervisor judges my performance primarily based on budget achievements
3. Control over my business is achieved primarily with the holding company monitoring how well my budget fits into the budget
4. In the eyes of my boss, achieving a budget is an

accurate reflection of whether I am successful in my business

5. Not meeting my budget has a major impact on how my performance is assessed by my superiors
6. My possible promotion depends on my ability to reach the budget
7. In the eyes of superiors not achieving the budget reflects poor performance

Personality

Personality cannot be separated from the budget because budgeting requires interaction between humans. Apriwandi et al (2020) recognize the importance of personality in business, especially in the part of preparing the budget itself. Personality factors lead to behavior related to unethical attitudes and behaviors such as callousness, egocentricity and interpersonal manipulation (Bailey, 2019). One of the personality factors that influence unethical actions is greed (Seuntjens et al., 2019). Chen (2018) found that individuals who grew up in more unpredictable environments were more likely to be greedy as adults. So greed seems to have developed as a way to deal with the harsh circumstances of childhood and to get its fair share. Dispositional greed has been found to be a stable personality trait that is positively correlated with maximizing tendencies, envy, materialism, and self-orientation. It is negatively correlated with self-control, perspective taking, and empathic attention. Greed in this study is more dispositional greed which is usually positively correlated with maximization tendencies, envy, materialism, and self-orientation (Seuntjens et al., 2019). The greedy dispositional measurement in this study uses the indicators used by (Seuntjens et al., 2019), namely:

1. I always want more
2. I realized that I am a greedy person
3. One can never have too much money.
4. As soon as I get something, I start thinking about the next thing I want.
5. It doesn't matter how much I have. I'm never completely satisfied.
6. My life motto is 'more is better'.
7. I can't imagine having too many things.

The Effect of Superior trust towards Budgetary gaming

Libby & Lindsay (2019) found a negative relationship between superior trust and budgetary

gaming. Although Jensen (2003) reveals that evaluating subordinate performance based on budget targets will lead to a culture of distrust and fraud that leads to budgetary gaming activities, Libby & Lindsay (2019) identified several things that show a negative relationship.

First, subordinate managers who tend not to rely on ingenuity in playing the budget (budget gaming) to achieve the budget. They are more likely to understand the negative impact of budget gaming, which can have a negative impact on them as well (Coletti et al. 2005). Second, subordinates are more likely to accept or interact with their subordinates to trust their subordinates' abilities. This context supports subordinates to argue more realistically, thereby reducing the motivation to play with the budget. This context is also supported by Brower et al (2009) which found that mutual trust between superiors and subordinates will affect work intentions and motivation in an organization.

Third, when superior trust from superiors to subordinates is high, subordinates tend not to take risks, namely violating the superior trust of their superiors by doing budgetary gaming (Lewis & Weigert, 2012). Fourth, when superiors evaluate budgets subjectively, superior trust from superiors to subordinates will increase subordinates' superior trust that superiors will evaluate fairly by considering factors that will relieve them and furthermore this superior trust will eliminate the need for subordinates to play the budget (Laverty, 2004).

Hypothesis 1. Superior trust has a negative effect on Budgetary gaming

Effect of Budget emphasis towards Budget Gaming

Huang & Chen (2010) stated that budget emphasis increases motivation, but at the same time will increase pressure. Libby & Lindsay (2013) found that budget emphasis has a positive effect on budget gaming, which means that the higher the company's emphasis on the budget, the more managers will tend to budget gaming. The company's emphasis on this budget can be in the form of tight deadlines for budget preparation, giving bonuses or punishments based on the budget. The higher the budget emphasis, the management tends to focus on the short term to ensure that its performance

meets the budget targets set whether it is motivated by fear of punishment or reward. If a company requires management to make an annual budget and conduct periodic evaluations of the budget, the company can be said to have a strong budget emphasis (Libby & Lindsay, 2010).

Hypothesis 2. Budget emphasis has a positive effect on Budget gaming

Personality as a Moderating Effect

The personality factor (greed) is an important factor to study because this factor will later lead to budget gaming actions. Personality is an internal drive that comes from each individual who aims to achieve things beyond the interests that have been set together. The personality that is considered to strengthen budgetary gaming as unethical behavior is greed (Clerke et al, 2018; Seuntjens et al. 2019)

Hypothesis 3a. Superior trust has a negative effect on the Budget game which is amplified by greed

Hypothesis 3b. Budget suppression has a positive effect on the Budget game which is amplified by greed

RESEARCH METHOD

This research is an explanatory research, which will examine the relationship between several hypotheses. The data used is primary data collected using a questionnaire instrument which will be distributed directly to the target sample. The population in this study are retail companies registered with APRINDO (Indonesian Retail Entrepreneurs Association) while the respondents are middle management (heads of divisions, supervisors, managers) as parties involved in budgeting. SEM-SmartPLS was using to analyze the data.

The questionnaire designed is an adoption of previous research conducted by (Libby & Lindsay, 2019); Van der Stede (2000); (Seuntjens et al., 2019). Statement items were developed using a Likert scale of 1-5 with an ordinal measurement scale.

RESULT

To describe the variables studied, we're using average value and standard deviation.

Table 1. Descriptive statistics of superior trust

Indicator	Average	Std. Deviasi	Max	Min
TS 1	4,28	0,44	5	4
TS 2	4,10	0,39	5	3
TS 3	4,67	0,37	5	4
TS 4	4,09	0,41	5	4
TS 5	4,17	0,37	5	4
Overall	4,21	0,28	5	4

The superior trust measured using 5 indicators, the results showed 4.21 as average score and closer to 4 on a scale of 1-5. This means that superior trust between superior and subordinate managers is well established.

Table 2. Descriptive statistics of budget emphasis

Indicator	Average	Std. Deviasi	Max	Min
BE 1	4,47	0,50	5	4
BE 2	4,49	0,50	5	4
BE 3	4,01	0,41	5	4
BE 4	4,34	0,48	5	4
BE 5	4,22	0,40	5	4
BE 6	4,27	0,33	5	4
BE 7	4,16	0,37	5	4
Overall	4,28	0,41	5	4

The budgeted emphasis measured using 7 indicators, the results showed 4.28 as average score and closer to 4 on a scale of 1 – 5. It can be interpreted that budget emphasis often felt by respondents which has an impact on performance appraisal.

Table 3. Personality descriptive statistics

Indicator	Average	Std. Deviasi	Max	Min
GR 1	3,83	0,26	5	3
GR 2	3,05	0,34	5	3
GR 3	4,28	0,56	5	4
GR 4	4,39	0,44	5	4
GR 5	3,34	0,43	5	3
GR 6	4,13	0,25	5	4
GR 7	4,23	0,33	5	4
Overall	3,89	0,41	5	3

Subordinates' perceptions of personality measured using 7 indicators, the results showed an average score of 3.89 which closer to a score of 4 on a scale of 1-5. This means that the personality of the

respondents in this study, without realizing it, leads to greed .

Table 4. Descriptive statistics of gaming budget

Indicator	Average	Std. Deviasi	Max	Min
BG 1	4,49	0,29	5	4
BG 2	4,56	0,50	5	4
BG 3	4,19	0,39	5	3
BG 4	4,08	0,29	5	4
BG 5	4,15	0,40	5	3
Overall	4,29	0,42	5	3

Budget gaming measured using 5 indicators, based on the results of respondents' responses, an average score of 4.29 means that the budget games carried out are in the high range.

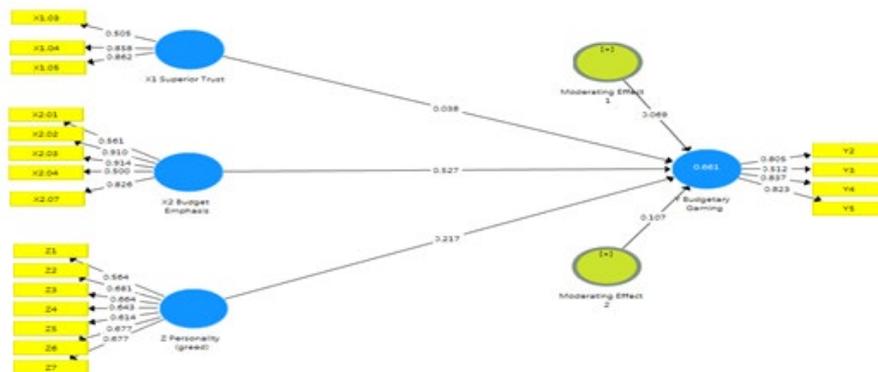
Verifikatif Analysis

A covariance-based structural equation modeling was used according to the objectives of this research. The measurement model showed the variance's proportion of latent variables. Each manifest variable explained through the latent variables. According to the measurement, we will be seen which indicators are more dominant in reflecting the latent variables. If the loading factor from the manifest less than 0.50, so it will be removed from the model. In this study there are 4 latent variables (24 manifest variables), the full path diagram obtained as follows:

Through the loading factor contained in the image above, it can be seen that there are several indicators that have loading factors less than 0.5 so they eliminated from the next data processing. In the latent variable superior trust (TS), the indicator X1.05 (Superior believes that the subordinate plays an important role in the company's business activities) is the strongest in reflecting superior trust, on the contrary the indicator X1.03 (Superior believes that the subordinate is able to work well) is the weakest in reflecting the relative performance measures. Then on the latent variable of budget emphasis (BE), the X2.03 indicator (Control over my business is achieved mainly with the holding company monitoring how well my budget fits the budget) stronger in reflecting the budget emphasis variable. Furthermore, on the latent variable Budgetary gaming (BG), the Y4 indicator (Subordinate manager knows that the target will not be achieved, so doing earnings management

by adding costs in the current period even though these costs should only occur in the next budget period) is the strongest reflecting budgetary gaming, on the other hand the Y3 indicator (Reporting the

realization of sales at the end of the budget period in order to meet the sales target budget, but in fact sales are realized in the next period) is the weakest in reflecting the budgetary gaming.



Picture 1. The full path diagram

Meanwhile on the latent personality variable, the indicator Z2 (I realize that I am a greedy person) is the weakest in reflecting personality, on the contrary the indicator Z1 (I always want more/more) is the strongest in reflecting personality.

The following are the results of the calculations of construct reliability(CR) and average variance extracted(AVE) for each latent variables.

Table 4. CR and AVE of Each Latent Variables

Indicators	Loading Factor			
	TS	BE	BG	GR
1	0,505	0,561	0,805	0,564
2	0,858	0,910	0,512	0,681
3	0,862	0,914	0,837	0,664
4	-	0,500	0,823	0,643
5	-	0,826	-	0,614
6	-	-	-	0,677
7	-	-	-	0,677
8	-	-	-	-
CR	0,797	0,868	0,838	0,834
AVE	0,579	0,582	0,572	0,419

According to Hair et al., (2014) CR value which considered satisfactory is greater than 0.70. In the superior trust size latent variable, the average variance extracted value is 0.579, indicating that on average 57.9% of the information contained in each indicator can be represented through the superior trust latent variable. Then the value of construct reliability of the latent variable of budget emphasis

(0.868) is still greater than the recommended value of 0.70. Furthermore, on the latent variable of budget emphasis, the average variance extracted value of 0.582 indicates that on average 58.2% of the information contained in each indicator can be represented through the latent variable of budget emphasis. Then the value of construct reliability of the latent variable of budget emphasis (0.868) is still greater than the recommended value of 0.70.

In budgetary gaming, the AVE value is 0.572, indicating that on average 57.2% of the information contained in each indicator can be represented through the latent variable of budgetary gaming. Then the value of construct reliability of budgetary gaming latent variable (0.838) is still higher than the recommended value of 0.70. Furthermore, on the latent personality variable, the average variance extracted value is 0.419, indicating that on average 41.9% of the information contained in each indicator can be represented through the latent personality variable. Then the construct reliability value of the latent personality variable (0.834) is still greater than the recommended value of 0.70.

Goodness of Fit Test

Goodness of fit (GIF) was conducted to determine whether the model obtained was appropriate in explaining the relationship between the variables so it could be categorized into a good model (Hair et. al, 2014). The model fit test in the structural equation modeling can be seen based on several criteria for the model fit test as presented in the following table.

Table 5. GIF Results

GIF	Result	Note
RMSEA	0,068*	Fit
NNFI/TLI	0,953*	Fit
IFI	0,939*	Fit
CFI	0,916*	Fit

* meet the criteria of a good model

The results of the compatibility model testing using parameters, namely RMSEA, NNFI/TLI, IFI and CFI. According to Hair et al., (2014) if the RMSEA is under 0.08 this mean the model can be accepted. From the table above, the RMSEA value of 0.071 (under 0.08) so the model already meets the criteria for a good model. Likewise, it can be seen from the value of the Incremental Fit Index (IFI), Tucker-Lewis Index (TLI) and Comparative Fit Index (NFI) which are all greater than 0.9 and meet the criteria of a good model. The results of the suitability test show that the model obtained by the criteria for conformity criteria on the size of RMSEA (< 0.08), then IFI, TLI and CFI (> 0.90) so that it can be said that the estimation results of the model are acceptable, meaning that the empirical model obtained is in accordance with the model theoretical.

Structural Model Evaluation

The structural model evaluation will be described to examine the effect of the independent variables (exogenous latent variable) on the dependent variable (endogenous latent variable). The result for the data processing, shown in table below.

Table 6. Summary of Structural Model Testing

Path	Coefficient	t _{Statistic}	p-value	R-square
TS → BG	-0,235	3,687	0.000	0,661
BE → BG	0,356	3,617	0.002	
TS*GR → BG	0,190	1,687	0.000	
BE*GR → BG	0,316	0,702	0.292	

Through the value of R2, it can be seen that superior trust and budget emphasis moderated by personality has an effect of 66.10% on budgetary gaming.

Hypothesis Testing 1

$H_0 : \rho_{1,1} \leq 0$ Superior trust has no negative effect on budgetary gaming.

$H_a : \rho_{1,1} > 0$ Superior trust has negative effect on budgetary gaming.

According to the data in table 6, the path coefficient value is negative and the tstatistic value (3.687) which greater than tcritical (1.64). Therefore, at the 5% error, it was reject Ho and Ha was accepted. So based on the test results, superior trust has a negative effect on budgetary gaming.

Hypothesis Testing 2

$H_0 : \rho_{1,2} \leq 0$ Budget Emphasis has no negative effect on budgetary gaming.

$H_a : \rho_{1,2} > 0$ Budget Emphasis has negative effect on budgetary gaming.

According to the data in table 6, the statistical value of the effect of budget emphasis on budgetary gaming (3.617) greater than critical (1.64). Because the value of tstatistic greater than critical, and the probability value is <0.05, then at an error rate of 5% it was decided to reject Ho so that Ha was accepted. (budget emphasis has a positive effect on budgetary gaming).

Hypothesis Testing 3

$H_0 : \rho_{1,3} \leq 0$ Personality has no effect in amplified the relationship between superior trust and budgetary gaming.

$H_a : \rho_{1,3} > 0$ Personality is influential in amplified the relationship between superior trust and budgetary gaming.

According to the data in table 6, it can be seen that the coefficient value of the superior trust path with budgetary gaming moderated by personality, positive with a tstatistic value of budget emphasis on budgetary gaming (1.687) and greater than critical (1.64). Because the statistical value greater than critical, and the probability value is < 0.05, at the 5% level, it is decided to reject Ho so that Ha is

accepted. So based on the test results, it can be said that personality amplified the relationship between superior trust and budgetary gaming.

Hypothesis Testing 4

$H_0 : \rho_{1,4} \leq 0$ Personality has no effect in amplified the relationship between budget emphasis on budgetary gaming.

$H_a : \rho_{1,4} > 0$ Personality is influential in amplified the relationship between budget emphasis on budgetary gaming.

Based on the data in table 6, it can be seen that the coefficient value of the superior trust path with budgetary gaming moderated by personality is positive with a tstatistic value of budget emphasis on budgetary gaming (0.702) and smaller than critical (1.64). Because the value of tstatistic smaller than critical, and the probability value is < 0.05 , then at an error rate of 5% it was decided to accept H_0 . So based on the test results, it can be concluded that personality does not strengthen the relationship between budget emphasis and budgetary gaming.

CONCLUSION

The conclusions that can be drawn are as follows:

1. Superior trust has a negative effect on budgetary gaming.
2. Budget emphasis has a positive effect on budgetary gaming
3. Personality strengthens the relationship between superior trust and budgetary gaming
4. Personality does not strengthen the relationship between budget emphasis and budgetary gaming

From a theoretical perspective, the findings of this study prove that the higher the trust, the higher the gaming budget will be. The findings of this study strengthen the research of Libby & Lindsay (2019); Coleti et al, (2005); Brower et al (2009);

(Lewis & Weigert, 2012) which shows that trust has a negative effect on the gaming budget. In line with the research of Huang & Chen (2010) and Libby & Lindsay (2013), it was found that the increase in the increase in the budget carried out had an effect on the increase in the game budget. Then personality strengthens the relationship between superior trust and budgetary gaming. This is due to the drive that comes from internal each to achieve the company's things that actually come from the goal. In the end, a budget game is created which is often used by the budgettee for their own sake.

These finding has two practical implications. First, for companies in which there is a recruiter team, it is expected to select and assess the personality of the employees as well as possible. Second, the involvement of owners and stakeholders in seeing the trust of superiors and budget emphasis that can lead to unethical behavior. For that, it takes owners and stakeholders. These findings also provide a reference for business practitioners who still use the traditional budgeting system. Based on these findings, practitioners can consider using budget targets in managerial performance appraisals because budgetary gaming practices are often carried out. In addition, this research can be a recommendation for leaders in considering the design of a budgeting system that can minimize unethical actions that can be carried out by employees.

This research used a survey method, therefore the limitations of this method are most likely inherent in this study, for example limitations in obtaining a representative and unbiased sample. Future research is expected to be able to conduct research with a mix-method approach that can deepen the research carried out. Then the personality factor tested in this study is in the form of greedy nature attached to a person's personality, it is suggested that researchers can conduct further research using other personalities that are dark traits that influence unethical actions.

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