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# DOES E-PROCUREMENT SOLVE INDONESIA LOCAL GOVERNMENT BUDGETARY SLACK THROUGH IT ADAPTIVE CULTURE?

**Femilia Zahra**

Ph.D Student at Faculty of Economics and Business , Diponegoro University,  
Semarang, Indonesia

& Accounting Department, Faculty of Economics, Universitas Tadulako, Palu, Indonesia

**Abdul Rohman, Anis Chariri**

Accounting Department, Faculty of Economics and Business Diponegoro University,  
Semarang, Indonesia

**Fikry Karim**

Ph.D Student at Faculty of Economics and Business , Diponegoro University,  
Semarang, Indonesia

& Accounting Department, Faculty of Economics, Universitas Tadulako, Palu, Indonesia

## ABSTRACT

*This study aims to analysis the effect of e-procurement capability to budgetary slack in Indonesia local government. It also analyze the moderation effect of IT adaptive culture in e-procurement capability to budgetary relationship. Questionnaires was delivered to a sample of e-procurement service unit (ULP) through electronic mail. ULP is the service unit for Indonesia government procurement implementation. Research finding shows that e-procurement is negatively associated with budgetary slack which was  $-0,19$  ( $p < 0,01$ ). Another finding also indicates that for the high adaptive culture, the budgetary slack is negatively associated with e-procurement. It means that there is an interaction between IT adaptive culture and e-Procurement that affects budgetary slack. For users with high IT adaptive culture, increasing e-procurement capability will decrease budgetary slack.*

**Key words:** Budgetary slack, e-Procurement, adaptive culture, Local Government.

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## 1. INTRODUCTION

The process of public budget submissions involves bargaining processes among coalition members who require to achieve their goal congruence. It resulted legislative approved budgets already containing reserve funds that designated for the specific purposes of stakeholder (Busch 2002; Hendrick, 2006; Rose and Smith, 2011). It indicates that the government budgets contain budgetary slack. This fundamental problem need a good control system in budget realization to solve the problem. Busch and Gustafsson (2002) assume that public sector organizations require better control systems to reduce slack because slack in public organizations are higher than private organizations.

Previous studies find that there are some antecedents of budgetary slack that effect negatively to budgetary slack, which are *evaluation style* including *reward system* (Chee w. Chow et al., 1988; Hobson et al., 2011; Yuen, 2004), *meeting budget target/budget pressure* (Lal et al., 1996; Merchant, 1985; Onsi, 1973) and *control budget* (Maiga and Jacobs, 2007; Onsi, 1973; Özera and Yilmaz, 2011; Yilmaz and Özer, 2011; Andriyansah and Zahra, F. 2017). It indicates that those constructs could reduce budgetary slack. However, they couldn't well applied for public sector because they only fit for privat sectors who have different characteristic with public sectors.

This study aims to analysis of budgetary slack in government goods and services expenditure by using electronic procurement system (e-procurement) as an effort to reduce budgetary slack. E-procurement is a procurement information system that can reduce the occurrence of dysfunctional behavior in government procurement of goods and services. In addition, the implementation of e-procurement is also aimed at creating transparency, efficiency, effectiveness and accountability in the goods and services's procurement through electronic media between service users and service providers (Thai 2009; Andriyansah and Sufian, S, 2017.).

However, not all information technology systems can be directly accepted by the user and consequences to the organization's objectives (Zahra, 2009), although the compulsory system was based on government regulations. Users of an information technology will choose to adapt to the technology based on a set of combined assessments made on the technology. Adaptation is often defined as a process that links the cultural system with its environment (Kaplan and Manners, 1999). In this research, we use adaptive culture of information technology to moderate the influence of e-procurement capability in public sector budgetary slack reduction.

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

In this study, the concept of budgetary slack that will be analyzed is realization of local government budget. For the expenditure budget, there is a proportion of expenditure for procurement of goods or services made by the budget users each year in the Procurement General Planning (RUP). The budget realization of Indonesia's government goods and services is implemented using an online procurement system called e-procurement in order to achieve the key principles of good governance: transparency, accountability and integrity. The tendency for dysfunctional behavior in government procurement system is at the stage of procurement planning. In this stage, dysfunctional behavior related to government goods and services budget can occur in the process of compiling the Ownership Price (HPS). HPS is the basis cost for government goods and services purchasing. In the determination of HPS, the specified price may be in accordance with predetermined budgets, but may also differ from those budgets, due to budgeting time and HPS having a time difference. Prices or fees set at HPS closer to the actual price because the determination of HPS closer to the time of realization of expenditure. If HPS can be determined correctly (according to actual cost) then e-procurement system can reduce budgetary slack.

### **Does e-Procurement reduce government budgetary slack?**

Asymmetric information is an assumption of agency theory that can be used to predict the creation of budgetary slack (Dunk 1993; Lau and Eggleton, 2003; Stevens, 2002; Zahra, 2017). Asymmetric information is an imbalance of information owned by agents and principals that can trigger a conflict if one party has information utilizing the information for his or her personal interests. This indicates that to be able to reduce budgetary slack, it is necessary a system that can reduce the occurrence of information asymmetry and consequences to reduce budgetary slack.

E-procurement is a public procurement information system for the procurement committee and the public goods and service providers that will create transparency in budget realization and also have implications for the accuracy of budget realization information (Croom and Brandon-Jones, 2007). E-procurement is a government-created control system to meet the transparency needs of the procurement process to the public. E-procurement is also a control system designed in such a way as to control budget execution, especially in procurement of goods and services for efficiency purposes, by making a more reasonable cost estimate (HPS) than the cost of the budget ceiling. Therefore, we formulate the following hypothesis:

**H1: e-Procurement has a negative effect on budgetary slack**

### **Moderation of IT adaptive culture on e-procurement and budgetary slack relationship.**

Not all technology information systems can be directly accepted by the user. They will choose to adapt to the technology based on a set of combination assessments for that technology. Adaptation is often defined as a process that links the cultural system with its environment (Kaplan and Manners, 1999). In this research, we use adaptive culture of information technology to moderate the influence of e-procurement to local government budgetary slack.

The definition of adaptive culture by Kotter & Heskett (1992) is an adaptive organizational culture with a dynamic organizational environment for good performance over the long term. Thus, an adaptive organizational culture is one culture that must continue to be maintained for the organization to exist. Kotter and Heskett who argue that in adaptive culture, behavioral norms are easier to change (adaptive) than shared values because of their visibility. An easier action to observe can overcome an intangible belief that it can be concluded that a cultural change can be more easily done by making its value more visible and with more visibility of a value, it will be easier to adapt. Based on the above, in measuring the adaptive culture construct of this information technology, the respondent's answer will then be scored by comparing answers to the values contained in the information technology and behavior norms to be performed related to the implementation of the information technology. Therefore, we formulate the following hypothesis:

**H2. There is an interaction between IT adaptive culture and e-Procurement that affects budgetary slack. For users with high IT adaptive culture, increasing e-procurement capability will decrease budgetary slack.**

## **3. RESEARCH METHOD**

Questionnaires was administered to a sample of e-procurement service unit (ULP) through electronic mail. ULP is the service unit responsible for Indonesia government procurement implementation. The main function of ULP is the implementation of procurement that means that conducts the procurement process from preparing the plan for the selection of goods and service providers up to the administrative, technical and price evaluation of the incoming bids.

For this study, 542 ULPs was obtained. A cover letter explained the purpose of the study with an exhortation for participation and cooperation appears in the appendix. In the first 3 weeks, 23 questionnaires were returned; that was followed by a second mailing which resulted in 92 new responses. Total 115 returned questionnaires were usable. In an attempt to increase the number of respondents, 100 respondents contacted by telephone; that resulted in a return of 92 questionnaires . Overall, this data collection led to 115 usable responses with a 21,2% response rate.

#### 4. MEASUREMENT AND VALIDATION OF VARIABLES

The variables used to answer the research question are e-procurement, budget slack, budget participation, and IT Adaptive Culture. The measurement of the variables is obtained from average responses from the questionnaire results. The factor loadings, explained variances, and reliability measures are reported in Table 1. The appendix contains an abbreviated copy of the research questionnaire used to measure the self-reported variables in this study.

Budgetary slack is operationalized using the five-items scale used in Buuch (2002 and adapted from Merchant (1985). For e-procurement, we used ten items scale in Neupane (2012) For IT adaptive culture we developed our original measurement based on Kotter dan Heskett (1992) adaptive culture theory which was six items scale. The response scale for those constructs are 5-point Likert-type scale.

The Following table showed the loading factor loading, Variances and reability measures of each constructs.

**Table 1** Factor Loadings, Composite reliability coefficients and Average variances extracted

Constructs	Factor Loading	Composite reliability coefficients	Average variances extracted
e-Procurement:		0.905	0.793
EP1	0.63		
EP2	0.635		
EP3	0.691		
EP4	0.67		
EP5	0.809		
EP6	0.513		
EP7	0.795		
EP8	0.744		
EP9	0.702		
EP10	0.779		
Budgetary Slack:		0.708	0.739
SA1	0.664		
SA2	0.717		
SA3	0.673		
SA4	0.7		
SA5	0.679		
IT Adaptive Culture:		0.873	0.769
BAT1	0.824		
BAT2	0.879		
BAT3	0.8		

**Source:** WarpPLS 5.0 output, 2017 SA=Budgetary Slack, EP=e-Procurement, BAT= IT Adaptive Culture

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Table 1 shows Factor Loadings, Composite reliability coefficients and Average variances extracted latent variables in this study. They indicate that these variables have good convergent validity, discriminant validity because every construct has loadings more than 0,6 for each indicators. In addition, they also have good reliability because every constructs have average variances extracted more than 0,7.

## 5. RESULTS

The following regression model was used to analyze the data for the interaction model:  $SA = b_0 + b_1EP + b_2BAT*EP + e$

Note: SA= Budgetary Slack, EP= e-Procurement, BAT= IT Adaptive Culture

The following figure and table show the result of data analysis that conducted by WarpPLS 5.0

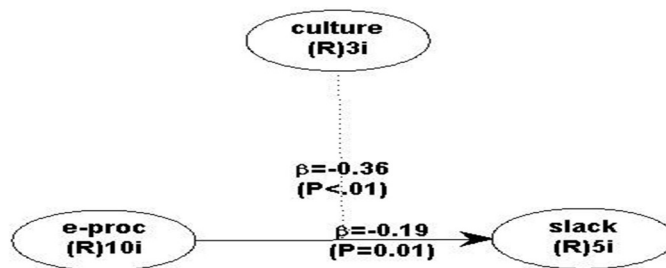


Figure 1 Output Models

Source: WarpPLS 5.0 output, 2017

Figure 1 shows that e-procurement is negatively associated with budgetary slack which was -0, 19 (p<0,01). It indicates that this result are consistent with the proposition that to be able to reduce budgetary slack, it is necessary a system that can reduce the occurrence of information asymmetry and consequences to reduce budgetary slack.

These results provide support for hypothesis H1, which states that e-Procurement has a negative effect on budgetary slack.

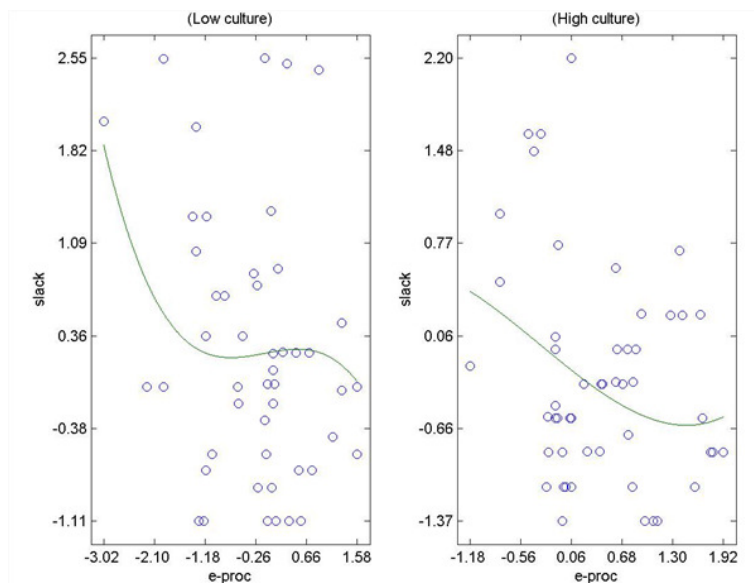


Figure 2 Moderation Plot

Source: WarpPLS 5.0 output, 2017

Figure 2 indicates that for the high adaptive culture, the budgetary slack is negatively associated with e-procurement. These results are consistent with the proposition that users of an information technology will choose to adapt to the technology based on a set of combined assessments made on the technology. Adaptation is often defined as a process that links the cultural system with its environment.

These results provide additional support for hypothesis H2, which states that there is an interaction between IT adaptive culture and e-Procurement that affects budgetary slack. For users with high IT adaptive culture, increasing e-procurement capability will decrease budgetary slack.

## 6. CONCLUSION

This study aims to analysis of budgetary slack in Indonesia local government goods and services expenditure by using electronic procurement system (e-procurement) as an effort to reduce budgetary slack. Questionnaires was administered to a sample of e-procurement service unit (ULP) through electronic mail. ULP is the service unit for Indonesia government procurement implementation

Research finding shows that e-procurement is negatively associated with budgetary slack which was -0,19 ( $p < 0,01$ ). Another finding also indicates that for the high adaptive culture, the budgetary slack is negatively associated with e-procurement. It means that there is an interaction between IT adaptive culture and e-Procurement that affects budgetary slack. For users with high IT adaptive culture, increasing e-procurement capability will decrease budgetary slack.

## 7. LIMITATION AND FURTHER RESEARCH

This study has only a small sample and a simple research model. For future research, other moderation or mediation variables can be added to complete body of knowledge government budgetary slack.

On a more practical level, this research begins to fill a tremendous gap in our understanding of reasons why local governments accumulate slack and its role in alleviating fiscal stress relative to other options such as reducing spending or increasing revenues. Slack has a fairly complex relationship with governments' other fiscal structural features and environment, which makes determining its specific and relative contribution to alleviating fiscal stress rather elusive. But such research is necessary if the field of financial management is to move beyond the simple rule that local governments should maintain cash flow in their reserves.

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