

The Impact of Proactivity, Impulsivity, Authoritarianism, and Narcissism on Budgetary Slack: Based on the Stewardship Theory

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Abstract

This paper investigates the association between proactivity, impulsivity, authoritarianism, and budgetary slack using narcissism as a moderating variable. Based on the stewardship theory, this study hypothesizes that narcissism moderates the association between proactivity, impulsivity, authoritarianism, and budgetary slack. According to the stewardship theory, a person will behave according to individual goals aligned with organizational goals. Unlike most previous studies, this research was conducted in the context of Indonesian higher education institutions. The authors used a survey method to collect the data. The sampling frame consisted of university lecturers in budgeting in the Special Region of Yogyakarta (DIY) which was chosen because Yogyakarta is a student city with many good-quality universities. An online survey was used for data collection, and partial least squares – structural equation modeling (PLS-SEM) was used for data analysis. This study finds that two personality traits (proactivity and authoritarianism) influence budgetary slack. What is interesting is that narcissism strengthens the impulsive personality's relationship to budgetary slack. In addition, this study provides empirical evidence that gender and age affect budgetary slack. As more and more women enter the workforce, this research has implications for how companies make policies related to the gender of their employees because gender affects budgetary slack. The research result related to age, shows that companies must pay attention to the generations in their workforces because different generations have different characteristics. The limitation of this study is the use of multiple question items for several constructs. Many indicators were discarded to meet the reliability and validity requirements. Future studies should address this weakness. For example, future studies could use an experimental approach in the case of budgetary slack with subjects with different personalities. These different personalities would be determined beforehand through psychological tests.

Keywords: Personality traits, proactive, impulsive, authoritarianism, narcissism, budgetary slack, stewardship theory.

1. INTRODUCTION

Lukka (1988) argues that budgetary slack is a complex phenomenon that may be seen from various angles because numerous interrelated causes influence it. Budgetary slack can sometimes inspire a company to produce value rather than automatically causing dysfunctional behavior and harm to the organization (Davila & Wouters, 2005). According to Elmassri & Harris (2011), budgetary slack has two sides: a bad side and a good side that can be used to control risks.

Most research examining budgetary slack is based on the agency theory framework (Chong et al., 2021). A few studies have used the stewardship theory in the public sector; one was by Namazi & Rezaei (2023). Although the university's central role in society is widely recognized, budgeting as a critical resource allocation mechanism has received little attention from researchers in this context (Jalali Aliabadi et al., 2021). According to research conducted by Craft (2013) regarding empirical ethical decision-making reviews from 2004 to 2011, personality gets the most attention out of the 43 existing dependent variables. Even though there is a lot of research on

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personality, in a review of the literature from 1974 to 2015, which involved 162 articles, research on personality traits concerning budgetary slack is rarely conducted (Daumoser et al., 2018). This study fills the gap by highlighting budgetary slack among universities in Indonesia. The authors focus on Indonesian universities because they provide a useful research setting for studying budgetary slack concerning personality traits using the stewardship theory. Specifically, the authors investigate the association between proactivity, impulsivity, authoritarianism, and budgetary slack using narcissism as a moderating variable based on the stewardship theory.

Several studies in profit-oriented organizations have used the agency theory to understand the relationship between managers as agents and company owners as principals in the context of budgetary slack (Altenburger, 2021; Chong et al., 2021; Daumoser et al., 2018; De Baerdemaeker & Bruggeman, 2015; Gago-Rodríguez & Naranjo-Gil, 2016; Hergert, 2000; Hobson et al., 2011; Islami & Nahartyo, 2019; Kren, 2003). In addition to the agency theory, several studies have used other views to broaden the understanding of budgetary slack. For example, Davis' research (2008) combines the obedience theory and the attribution theory to explain why managers tend to produce budgetary slack in specific contexts. Besides the agency theory, Islami & Nahartyo (2019) also use the self-determination theory to see how leadership style moderates the relationship between organizational commitment and budgetary slack.

Furthermore, Hobson (2011) uses moral theory to study budgetary slack in the context of business ethics. The results show that financial incentives determine the moral framework in budgeting settings and that personal values play a role in determining how an individual responds to the ethical framework. Research by Altenburger (2021) integrates economic theory and the contingency theory to investigate whether the honesty of budget reporting by managers depends on mood states. Finally, a study conducted by Chong (2021) uses impression management theory.

The selection of three personality traits in this study has been based on research by Mowchan et al. (2015). The choice of characteristics in the study by Mowchan et al. (2015) derives primarily from the values encountered in the labor market among high performers. Businesses often place a high value, during and after the hiring process, on a person's ability to demonstrate a "go-getter spirit" (high proactiveness) without being authoritarian or acting impulsively (Mowchan et al., 2015). Besides the three personality traits mentioned earlier, this study also includes narcissistic personality traits. Narcissistic employees who are selfish have a different intrinsic motivation than employees who are not narcissistic. Intrinsic motivation, critical for decision-making, varies significantly between individuals with varying narcissistic characteristics (Young et al., 2015). The rise in narcissism among millennials creates a slew of potential complications for higher education (Bergman et al., 2008)

Narcissism as a personality trait is widely used in studies and as a moderating variable with other variables. These studies include research on narcissism and proactive variables (Johnson et al., 2019), narcissism and impulsivity variables (Kertzman et al., 2022; Vazire & Funder, 2006), narcissism and authoritarianism variables (Kılıçkaya et al., 2021; Sakkar Sudha & Shahnawaz, 2020), the authoritarianism variable with a dark triad of personality traits where narcissism is one of them (Bird et al., 2022).

Using the stewardship theory, this current study makes the following theoretical contributions:

1. It enriches the research on budgetary slack associated with personality traits;
2. It expands the conceptual basis of the stewardship theory within the scope of budgetary slack.

From a practical perspective, this paper may help organizations in designing more effective and ethical budgeting strategies by considering the personality types of subordinates.

The rest of the paper is organized as follows. The second section is the literature review and hypothesis formulation. The third section is the research method. This is followed by the fourth section, which comprises analysis and results. The final section is the conclusion.

2. LITERATURE REVIEW AND RESEARCH QUESTION

2.1. Budgetary slack

The budgeting system plays a crucial role in a company's control system. Most companies have no plans to abandon this practice. However, many are planning to upgrade their budgeting systems to remedy the shortcomings of the previous system that have been pointed out by many critics (Libby & Lindsay, 2010). Budgetary slack is a budgeting process involving increasing expenditures and decreasing revenues (Mowen et al., 2016). Both methods raise the manager's chances of meeting the budget and lowering risks. It is crucial for senior

management to thoroughly review lower managers' budgets and contribute to reducing budget slack. According to Elmassri & Harris (2011), budgetary slack is good in terms of risk management.

Budgetary slack is sometimes acceptable to upper management, especially when business is good. From a theoretical standpoint, slack can be considered a negative trait or a problematic habit. Budgetary slack can be regarded as a positive and acceptable thing in business if it is "within the authorized range and does not clash with the company's aims and objectives, and is eliminated as much as feasible" (Elmassri & Harris, 2011). Company executives regularly emphasize that ethics are one of the variables that might limit or lessen the formation of budgetary slack, according to research done by Elmassri & Harris (2011). There have been several initiatives to reduce budgetary slack, one of which involves changing the type of control, namely whether or not there is policy control. Without maintaining policy control, it will encourage subordinates to work confidently, reducing budgetary slack (Douthit et al., 2022).

The motivation of budget makers in universities is different from that of managers in general, whose orientation is to get bonuses. Budget makers tend to create slack to optimize the budget amount yearly. This can be understood by the term budget ratcheting as practiced by the local government in South Korea (Choi et al., 2021) and schools in Japan (Kuroki & Shuto, 2022). Budget ratcheting by universities and private schools in Japan aims to improve the reputation of internal stakeholders (Kuroki & Shuto, 2022). The understanding of budgeting in tertiary institutions can be analogous to budgeting in organizations working for the benefit of society. This application differs from private companies, where managers will be rewarded for their achievements by giving bonuses (De Baerdemaeker & Bruggeman, 2015).

2.2. Stewardship Theory and Personality Traits

Radical changes have taken place in corporate governance since the 21st century began. The 1990s were characterized by an "investor-oriented" approach, focused on maximizing shareholder value, but this has recently changed to a more "stakeholder-oriented" approach, in which company resources are used to support the welfare of all stakeholders (Roy et al., 2022). From the perspective of the stewardship theory, the primary role of the board of directors is not to ensure managerial compliance with the interests of shareholders or members, but to improve organizational performance (Elgharbawy & Abdel-Kader, 2013). According to the stewardship theory, managers may increase budgetary slack for psychological reasons such as building an empire or making themselves and their department stand out from other departments or people. An example is a public health manager with the grand goal of providing more health services to patients, which will tend to create budgetary slack. Thus, the stewardship theory supports the view that managers are more likely to generate budgetary slack (Namazi & Rezaei, 2023). Many studies use the stewardship theory that highlights family firms. These studies include the research of Azizi et al. (2022); Battisti et al. (2023); Cox et al. (2022); Delgado et al. (2012); Elgharbawy and Abdel-Kader (2013); Hadjielias et al. (2021); and Rouault and Albertini (2022).

Research focusing on behavior rather than attitudes or employing more techniques to control or examine social desirability response bias should be prioritized (Bampton & Cowton, 2013). Meanwhile, academic efforts to prevent fraudulent activities and promote ethical knowledge and behavior should continue (Bailey, 2015). Keith Stanovich, a cognitive psychologist, believed that behavioral scientists are only beginning to understand the flexibility of the reflecting mind, which is the key to logical thinking (Viator et al., 2014). In the association between personality and job-related behaviors, Le et al. (2011) added a moderating variable from the work environment (work complexity).

According to Ashton (1998), integrity-related personality qualities are better indicators of job performance than generic personality traits. The individual personality is one of the qualities determining job motivation and behavior (Barrick, 2019). According to Craft's (2013) research on the empirical ethical decision-making review from 2004 to 2011, personality receives the most attention from the 43 dependent elements. Meanwhile, according to George (1992), personality is necessary to comprehend organizational phenomena. A proactive personality is one type of personality. There is a stronger link between outcome and proactive personality in younger participants than in older people (Bertolino et al., 2011).

Impulsivity is a "tendency toward a fast and unplanned reaction" to internal or external stimuli, regardless of their negative consequences (Moeller et al., 2001). Millions of people are affected by impulsivity. Furthermore, for some people, entrepreneurship is a viable professional option. The study of the link between impulsivity and entrepreneurship has a lot of promise because these connections have real-world ramifications (Wiklund et al., 2018).

Impulsive people are likelier to use harsh words and behave contrary to social standards (Evdenden, 1999), impacting how they form and access social networks and their status. For example, a current entrepreneurship study has discovered that behavioral disinhibition negatively impacts obtaining resources from potential suppliers. Impulsive individuals put short-term personal gain ahead of long-term costs to themselves or society (Padilla et al., 2007). The data show stress levels, gender, and impulsive personality traits influence decision-making. However, no research has been done to determine how these three elements interact (Wise et al., 2015).

Impulsivity is the tendency to react quickly and erratically to internal or external stimuli, regardless of the negative consequences to the impulsive individual or others. (Moeller et al., 2001); it shows that impulsive people make hasty decisions and are unaware of the consequences of their actions in the present.

H1a: The more impulsive a person is, the more likely they will overspend their budget.

Authoritarianism refers to leader behavior that asserts supreme authority and control over subordinates and demands unquestioned allegiance from subordinates. Virtue refers to a leader's behavior that demonstrates customized and comprehensive concern for subordinates' personal or family well-being (Cheng et al., 2004). From a political psychology perspective, authoritarianism is a psychological profile of persons who require order, hierarchy, and fear of trilogy. Authoritarian personality theories can help us determine if there's a link between authoritarian principles and voting behavior (Glasius, 2018). The absence of free and fair competition is a hallmark of authoritarianism (Glasius, 2018); the following theory is proposed based on the preceding discussion.

Leaders establish standards for their followers and future leaders (Spector, 2021). Many studies highlight the relationship between authoritarian leadership and performance. The findings of these studies vary; autocratic leadership is negatively related to performance (Harms et al., 2018). Another study concluded that authoritarian leadership is positively related to subordinate performance (Guo et al., 2018); performance is associated with effective leadership (Zaman et al., 2021); performance is associated with leadership through a reciprocal relationship (Chen et al., 2018).

Based on the preceding discussion, the following theory is proposed:

H1b: An individual with low authoritarianism tends to engage in budgetary slack.

According to Crant (2000), actively challenging the status quo instead of reacting to current events is required for proactive action. Employees can engage in proactive actions to achieve necessary job criteria as part of their in-role conduct. To enhance their work performance, sales professionals, for instance, should proactively solicit feedback on their closing strategies. According to Bateman & Crant (1993), an individual with a proactive personality prototype is generally unfettered by situational circumstances and can bring about environmental change. According to them, a proactive personality is a stable tendency toward proactive conduct. Bateman & Crant claimed that extremely proactive individuals seize chances, act, show initiative, and persist until a significant change is made. They change their organization's mission, identify and solve problems, and take action to make a difference in the world.

Proactivity has always been highly valued in business. According to previous research, the proactive approach of these "go-getter" employees provides businesses with benefits, such as enhanced leadership and innovation initiatives. So, according to the stewardship theory, proactive people can create budgetary slack if they think it will be profitable for them and for their institution/business.

Given the mixed findings of prior research, the authors cannot make a directional prediction regarding the impact of proactivity on participants' intention to resist the unethical requests of destructive leaders. This discussion leads to a non-directional main effect prediction for proactivity, as stated in our third hypothesis:

Based on the preceding discussion, the following hypothesis is formulated:

H1c: Personal proactivity levels influence their willingness to engage in budgetary slack.

The Moderating Effect of Narcissism on Proactivity, Impulsivity, and Authoritarianism

Narcissism has received little attention in social networking research and only modest involvement in the corporate governance and strategic leadership literature as a critical personality feature (Zhu & Chen, 2015). Narcissistic behavior may be the dominant social norm on social media, prompting new users to mimic particular behaviors to "fit in" (Press, 2018). A study by Martinsen et al. (2019) that pertains to personality researched narcissism among the seven creative types.

Narcissism is a chronic disorder. The intrinsic motivation of narcissistic employees differs from that of other employees. Individuals with varied narcissistic characteristics have varying levels of intrinsic motivation, which plays a crucial role in decision-making (Young et al., 2015). When applied to management, narcissistic managers

make investments that yield immediate results. Previous research has focused mainly on a narcissist's negative traits, concluding that narcissists are unhappy because they are ambitious and have few friends.

Evidence shows that narcissism has increased dramatically during the last 25 years among U.S. students (Twenge et al., 2008). Narcissism is a problem that has become more prevalent in recent years due to societal shifts and technological advancements. While narcissism can predict the development of leaders, available research has not shown a link between narcissism and performance. It is more immediate if there is a link between narcissism and performance. Thus, a narcissist makes financial concessions to accomplish short-term ambitions.

A narcissistic CEO limits the director's influence over business strategy and affects the CEO's learning and information processing when making strategic judgments (Zhu & Chen, 2015). Thus, narcissists value themselves more than those who are not a narcissists and thus allow for budgetary slack when deemed necessary. Extremely proactive individuals can be counted on to adhere to their inner values (i.e., loyalty to authority). In contrast, less proactive people are less likely to do so (Mowchan et al., 2015). So narcissism as part of self-worth reinforces proactive, impulsive and authoritarian traits

H2a: Individuals with high impulsivity and high narcissism tend to engage in budgetary slack.

H2b: Individuals with low authoritarianism and high narcissism tend to engage in budgetary slack.

H2c: Individuals with high proactivity and high narcissism tend to engage in budgetary slack.

The hypotheses in this study can be depicted in the research model as follows:

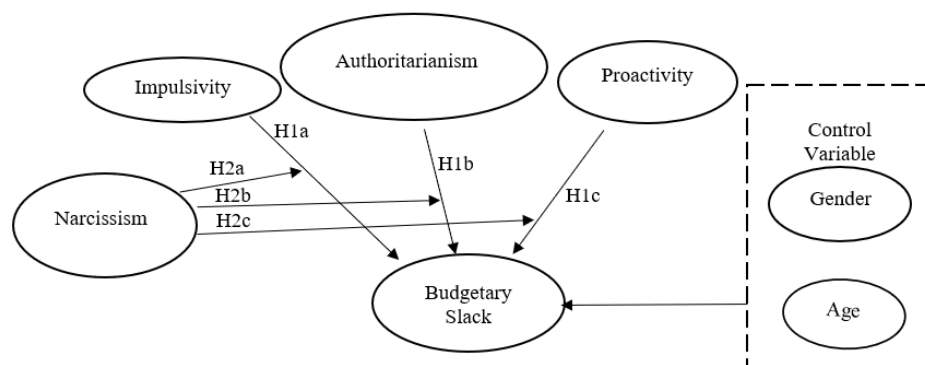


Figure 1. Conceptual model of the study

3. RESEARCH METHOD

3.1 Sample, Procedure, and Data Collection

This study used a survey method to collect data. The sampling frame consisted of university lecturers involved in budgeting in the Special Region of Yogyakarta (DIY) which was chosen because its main city, Yogyakarta has many good-quality universities. According to Anjani (2021), of the 18 best private universities in Indonesia, in 2020 according to the Ministry of Education and Culture, four are in the DIY. Indonesia has many higher education institutions, totaling 4,529 in 2019 (Pratolo et al., 2020). There are 101 private universities in the DIY according to [Daftar Alamat Perguruan Tinggi \(lldikti5.id\)](http://Daftar_Alamat_Perguruan_Tinggi_(lldikti5.id)) (LLDikti5, 2024). Another reason for selecting Yogyakarta as a sample city is that the budgeting processes at private universities in Indonesia exhibit similar characteristics. Therefore, Yogyakarta was chosen as the research location to facilitate the management of the returned questionnaires. In the DIY, it is important to note that alongside private universities, there are also public universities. The financial management practices at public universities differ from those at private institutions, so public universities are excluded from this research.

The data collection method was distributing questionnaires to all universities in the DIY. The researchers distributed them using Google Forms; they included the researchers' contact numbers to allow respondents to ask if any questions needed to be answered. The questionnaires were distributed in the following way. Initially, the researchers found out how many universities in Yogyakarta were issued by the coordinators of five regional private universities. After that, a letter was sent to the head of the institution so that they could designate lecturers who would be involved in preparing the budget. The questionnaire was completed by 85 respondents.

Survey Instrument

The questionnaire consisted of two parts; the first was about the respondent's personal data and asked about age, gender, structural position, name of the university, and cell phone number. The second part contained questions related to the instruments used in this study, including personality traits (impulsivity, authoritarianism, and proactivity), budgetary slack, and narcissism.

3.2 Variables and Measurement

Impulsivity

Impulsivity was measured by the Barratt Impulsiveness Scale (BIS-11) (Stanford et al., 2009). The BIS-11 instrument consists of 30 questions. The Barratt Impulsiveness Scale (BIS-11) is a well-established and reliable instrument for assessing impulsivity. There have been over 60 published studies that have reported the BIS-11 subscales in normal populations. Topics have ranged from investigating the general nature of impulsivity to developmental issues and employment screening (Stanford et al., 2009). Participants responded to each question using a four-point scale measuring the degree to which the related action or thought applies to them, ranging from 1 = rarely to 4 = almost always. An example of a question is: "I plan my tasks carefully." After testing the validity and reliability of the instrument, of the 30 questions, only four were valid and reliable, namely questions I2, I5, I14, and I18.

Authoritarianism

For each question on authoritarianism or participant loyalty to accounting authorities, participants were asked to indicate the extent to which they agreed on an 11-point scale ranging from 0 = totally disagree to 10 = totally agree. The question instrument was adopted from Mowchan et al. (2015) research.

An example of a question is: "Accepting a gift or favor from a vendor is not a substantive ethical issue unless the gift is very large.". After testing the validity and reliability of the instrument, four of the six questions remained, namely O3, O4, O5, and O6.

Proactivity

Proactivity was measured by 10 statement items with a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. One example of a statement is if I see something I don't like, I fix it. The measurement of proactivity was adapted from the short version of the proactive personality scale proposed by Bateman & Crant (1993). After testing the instrument's validity and reliability, five questions were valid and reliable, namely P2, P4, P5, P7, and P10.

Budgetary slack

This study employed Onsi's research to determine budgetary slack (1973). The study used a five-point Likert scale ranging from 1 to 5, with 1 indicating significant disagreement and 5 indicating strong agreement. An example statement is: "To safeguard oneself, a manager recommends a safe and feasible budget." This variable, like the personality trait variable, was also used to determine whether or not an individual had budgetary slack. Of the four questions, after testing the validity and reliability of the instrument, two questions remain, namely S3 and S4.

Narcissism

This study employed the instrument Ames et al. (2006) developed to assess narcissism. The narcissistic personality inventory (NPI) was used to assess narcissism. The NPI comprised sixteen question items. Participants reacted to each question by selecting one of two possible answers. After testing the instrument's validity and reliability, four of the sixteen questions remain, namely N4, N14, N15, and N16.

A positive answer (demonstrating narcissism) might be I enjoy being the center of attention, whereas a negative answer might be I prefer to blend in with others.

Control variables

Age was controlled in this study. Age was grouped into (Fogarty et al., 2017):

- Less than 26 years old (Millennials)
- 27 to 46 years old (Generation X)

- 47 years and over (Boomers)

Gender was also controlled in this study

4. RESULTS

The proposed hypotheses were tested using the SEM-PLS technique. According to Narwal et al. (2021), SEM-PLS has four advantages. This study employs SEM-PLS for several reasons. First, this method outperforms covariance-based structural equation modeling in terms of statistical power and robustness of estimates when small sample sizes are employed (Zhang & Deng, 2016). Second, this method is appropriate when the purpose of the study is exploratory (Iglesias et al., 2019). Third, PLS-SEM is the optimal method for testing model hypotheses when there is an ordinal measurement scale and unmet covariance-based structural equation modeling requirements (Hair et al., 2019; Iglesias et al., 2019).

The variables in this study were all measured reflectively. A two-stage approach creates the interaction effect between the independent and moderating variables. Hair (2019) suggests prioritizing a two-stage approach because it can be used universally to measure exogenous and moderating variables (reflective or formative) and has higher statistical power.

Table 1a. Display of loading results

	Proactivity	Impulsivity	Authoritarianism	Budgetary Slack	Narcissism	Gender	Age
P2	(0.705)	0.105	-0.005	-0.132	-0.099	0.063	-0.050
P4	(0.718)	0.082	-0.125	-0.076	0.041	0.000	-0.116
P5	(0.674)	-0.167	0.237	-0.093	-0.028	0.163	0.111
P7	(0.727)	-0.033	-0.062	0.113	-0.020	-0.277	0.069
P10	(0.801)	0.005	-0.027	0.160	0.092	0.059	-0.008
I2	0.137	(0.782)	0.074	-0.146	-0.105	-0.138	0.072
I5	-0.213	(0.698)	-0.002	-0.003	-0.047	-0.342	-0.080
I14	0.142	(0.789)	-0.146	0.060	0.072	0.216	0.101
I18	-0.111	(0.634)	0.092	0.108	0.092	0.279	-0.126
O3	-0.040	-0.123	(0.807)	0.291	-0.029	0.033	0.063
O4	-0.112	0.087	(0.775)	-0.124	0.095	0.139	-0.111
O5	-0.003	0.138	(0.733)	-0.322	0.025	-0.146	0.019
O6	0.144	-0.083	(0.840)	0.116	-0.082	-0.033	0.025
S3	-0.043	-0.035	0.199	(0.877)	-0.117	0.011	-0.143
S4	0.043	0.035	-0.199	(0.877)	0.117	-0.011	0.143
N4	-0.044	0.109	-0.052	0.167	(0.763)	0.159	0.239
N14	-0.142	0.013	0.086	-0.044	(0.741)	-0.043	0.146
N16	0.029	-0.168	0.000	-0.295	(0.638)	-0.235	-0.273
N15	0.172	0.021	-0.033	0.133	(0.702)	0.086	-0.166
G	0.000	0.000	0.000	0.000	0.000	(1.000)	0.000
Age	0.000	0.000	0.000	0.000	0.000	0.000	(1.000)
N*P	0.000	0.000	0.000	0.000	0.000	0.000	0.000
N*I	0.000	0.000	0.000	0.000	0.000	0.000	0.000
N*A	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Table 1b. Display of loading results

	Narcissism* Proactivity	Narcissism* Impulsivity	Narcissism* Authoritarianism	Type (as defined)	SE	P value
P2	0.109	0.080	-0.033	Reflective	0.088	<0.001
P4	0,070	0.177	-0.035	Reflective	0.088	<0.001
P5	0.176	0.191	-0.057	Reflective	0.089	<0.001
P7	-0.067	-0.409	0.112	Reflective	0.088	<0.001
P10	-0.246	-0.019	0.006	Reflective	0.086	<0.001
I2	-0.040	0.088	-0.063	Reflective	0.086	<0.001
I5	0.231	0.071	0.198	Reflective	0.088	<0.001
I14	-0.180	-0.227	-0.105	Reflective	0.086	<0.001
I18	0.019	0.097	-0.010	Reflective	0.090	<0.001
O3	-0.041	0.014	-0.064	Reflective	0.086	<0.001
O4	0.199	-0.171	0.254	Reflective	0.086	<0.001
O5	-0.057	0.013	-0.129	Reflective	0.087	<0.001
O6	-0.094	0.133	-0.060	Reflective	0.085	<0.001
S3	-0.033	0.108	-0.017	Reflective	0.084	<0.001
S4	0.033	-0.108	0.017	Reflective	0.084	<0.001
N4	0.093	-0.165	0.142	Reflective	0.087	<0.001
N14	0.046	-0.047	-0.045	Reflective	0.087	<0.001
N16	-0.193	0.288	-0.144	Reflective	0.090	<0.001
N15	0.025	-0.032	0.025	Reflective	0.088	<0.001
G	0.000	0.000	0.000	Reflective	0.081	<0.001
Age	0.000	0.000	0.000	Reflective	0.081	<0.001
N*P	(1.000)	0.000	0.000	Reflective	0.081	<0.001
N*I	0.000	(1.000)	0.000	Reflective	0.081	<0.001
N*A	0.000	0.000	(1.000)	Reflective	0.081	<0.001

Measurement model analysis

Reliability (i.e., construct size indicators and internal consistency reliability) and validity of reflective measurement models must be verified (i.e., convergent validity and discriminant validity). We use composite reliability and Cronbach's alpha to assess the reliability of constructs. The measurement analysis of this study (see Table 2) demonstrates that all measures are significant and above the 0.60 loading level. It can be said that the construct is reliable by following the requirements that the value is at least 0.6 (Chin, 1998a, 1998b) and ideally at 0.70 or above (Chin, 1998a).

Construct validity is assessed in terms of convergent validity and discriminant validity. Convergent validity is assessed using the average extracted (AVE). If a construct has an AVE value of 0.5 or more, then the construct meets the requirements of convergent validity (Fornell & Larcker, 1981). For this study, as seen in Table 2, the AVEs for all the constructs are above 0.5; thus, it satisfies the requirements for convergent validity providing evidence of adequate convergent validity.

Typically, the term "discriminant validity" has been used without a definition or citation, making it appear to have a well-known and widely recognized meaning. However, the few empirical investigations that attempted to define the term have indicated that it could be interpreted in two distinct ways. One set of researchers utilized discriminant validity as a quality of a measure. It seemed to have discriminant validity if it measured the construct it intended to measure and no other constructs of interest. Another group of scholars referred to the empirical distinction between two notions as having discriminant validity (Rönkkö & Cho, 2022). The validity of discriminant constructs was determined by comparing the variance between a construct and its measures to that of other constructs. It is evaluated by ensuring that each construct's AVE is greater than its correlation with the other

constructs (Klarner et al., 2013). Table 3 displays the results, showing the association between off-diagonal constructions and the square root of AVE in the diagonal. The diagonal elements are greater than their respective off-diagonal elements, indicating adequate discriminant validity. To establish the validity of discrimination between the two reflective concepts, the HTMT value should be smaller than 0.9 (Henseler et al., 2015). The findings of this study's HTMT analysis can be seen in Table 4. Overall, the analysis demonstrates that the measurement model is reliable and valid.

Table 3 also describes significant correlations between slack with authoritarianism ($r = 0.316$; $p < 0.05$), sex ($r = -0.247$; $p < 0.05$), and age ($r = -0.229$; $p < 0.05$) suggesting that slack is an important variable that is influenced by authoritarian personality, sex and age.

Table 2a. Display of Latent Variable Coefficients

	Proactivity	Impulsivity	Authoritarianism	Budgetary Slack	Narcissism
R-squared				0.292	
Adj.R-squared				0.217	
Composite reliab.	0.848	0.818	0.869	0.870	0.804
Cronbach's alpha	0.775	0.702	0.798	0.700	0.675
Avg. var. extm.	0.527	0.530	0.624	0.769	0.508
Full collin. VIF	1.146	1.191	1.267	1.355	1.150
Q-squared				0.325	
Min	-2.441	-1.112	-1.213	-2.183	-1.939
Max	2.085	3.356	3.019	1.843	1.009
Median	0.043	-0.079	-0.216	-0.105	0.269
Mode	0.043	-1.112	-1.213	0.349	1.009
Skewness	0.153	0.828	0.817	-0.195	-0.671
Exe. Kurtosis	-0.267	0.251	-0.023	-0.393	-0.723
Unimodal -RS	Yes	Yes	Yes	Yes	Yes
Unimodal -KMV	Yes	Yes	Yes	Yes	Yes
Normal -JS	Yes	No	No	Yes	No
Normal -RJB	Yes	No	No	Yes	No
Histogram	View	View	View	View	View

Table 2b. Display of Latent Variable Coefficients

	Gender	Age	Narcissism* Proactivity	Narcissism* Impulsivity	Narcissism* Authoritarianism
Composite reliab.	1.000	1.000	1.000	1.000	1.000
Cronbach's alpha	1.000	1.000	1.000	1.000	1.000
Avg. var. extm.	1.000	1.000	1.000	1.000	1.000
Full collin. VIF	1.130	1.153	1.155	1.259	1.110
Q-squared					
Min	-1.080	-0.939	-3.933	-4.240	-4.171
Max	0.915	2.863	2.650	3.354	2.391
Median	0.915	-0.939	0.114	0.071	0.105
Mode	0.915	-0.939	-0.597	-0.983	-1.127
Skewness	-0.165	0.270	-0.683	-0.573	-0.836
Exe. Kurtosis	-1.973	-1.367	3.016	3.955	2.987
Unimodal -RS	No	No	Yes	Yes	Yes
Unimodal -KMV	No	Yes	Yes	Yes	Yes
Normal -JS	No	No	No	No	No
Normal -RJB	No	No	No	No	No
Histogram	View	View	View	View	View

Table 3. View Latent Variable Correlations

Correlations among latent variables and errors: View correlations among latent variables with sq. rts. of AVEs
Correlations among I vs. with sq. rts. of AVEs

	Proactiv ity	Impulsi vity	Authori tarian	Budgetary Slack	Narciss ism	Gender	Age	N * P	N * I	N * A
Proactivity (P)	(0.726)	-0.074	-0.073	-0.003	-0.196	-0.127	0.094	0.144	-0.158	-0.082
Impulsivity (I)	-0.074	(0.728)	0.164	0.127	-0.101	-0.121	0.105	-0.168	0.136	-0.167
Authoritarianism (A)	-0.073	0.164	(0.790)	0.316	-0.180	0.026	0.038	-0.078	-0.149	-0.137
Budgetary Slack (BS)	-0.003	0.127	0.316	(0.877)	0.008	-0.247	-0.229	0.034	0.141	-0.066
Narcissism (N)	-0.196	-0.101	-0.180	0.008	(0.713)	-0.040	-0.125	0.106	0.203	0.128
Gender	-0.127	-0.121	0.026	-0.247	-0.040	(1.000)	0.012	-0.117	-0.095	-0.015
Age	0.094	0.105	0.038	-0.229	-0.125	0.012	(1.000)	0.134	0.027	-0.048
N * P	0.144	-0.168	-0.078	0.034	0.106	-0.117	0.134	(1.000)	0.173	0.020
N * I	-0.158	0.136	-0.149	0.141	0.203	-0.095	0.027	0.173	(1.000)	0.205
N * A	-0.082	-0.167	-0.137	-0.066	0.128	-0.015	-0.048	0.020	0.205	(1.000)

Square roots of averages variances extracted (AVEs) shown on diagonal

P values for correlations										
	Proactivity	Impulsivity	Authoritarian	Budgetary Slack	Narcissism	Gender	Age	N * P	N * I	N * A
Proactivity (P)	1.000	0.504	0.507	0.978	0.072	0.246	0.391	0.188	0.148	0.457
Impulsivity (I)	0.504	1.000	0.133	0.248	0.358	0.271	0.338	0.125	0.213	0.128
Authoritarian (A)	0.507	0.133	1.000	0.003	0.100	0.814	0.733	0.480	0.174	0.212
Budgetary Slack (BS)	0.978	0.248	0.003	1.000	0.942	0.022	0.035	0.754	0.199	0.548
Narcissism (N)	0.072	0.358	0.100	0.942	1.000	0.715	0.255	0.333	0.063	0.244
Gender	0.246	0.271	0.814	0.022	0.715	1.000	0.912	0.287	0.388	0.892
Age	0.391	0.338	0.733	0.035	0.255	0.912	1.000	0.220	0.809	0.665
N * P	0.188	0.125	0.480	0.754	0.333	0.287	0.220	1.000	0.114	0.852
N * I	0.148	0.213	0.174	0.199	0.063	0.388	0.809	0.114	1.000	0.060
N * A	0.457	0.128	0.212	0.548	0.244	0.892	0.665	0.852	0.060	1.000

Table 4. HTMT analysis

P values (one-tailed) for HTMT ratios (good if < 0.05)				
	Proactivity (P)	Impulsivity (I)	Authoritarian (A)	Budgetary Slack
Impulsivity	0.300 (<0.001)			
Authoritarian	0.195 (<0.001)	0.229 (<0.001)		
Budgetary Slack	0.130 (<0.001)	0.213 (<0.001)	0.439 (<0.001)	
Narcissism	0.293 (<0.001)	0.241 (<0.001)	0.268 (<0.001)	0.216 (<0.001)

Structural model analysis

The structural model steps are presented in detail to comprehensively test hypotheses 1a to 3. To begin with, in step 1, the researchers only focused on the relationship between impulsivity, authoritarianism, proactivity, and gender on budgetary slack (hypotheses 1 and 3). Next, in step 2, the researchers introduced each mediator separately (hypotheses 2a to 2c). Finally, in step 3, we assessed the complete PLS pathway model and, more specifically, the combined effects of the mediators.

The findings reveal that impulsivity is not significantly related to budgetary slack, as indicated by a p-value of 0.358. This suggests that hypothesis H1a, which posits that individuals with high levels of impulsivity have a greater tendency to engage in budgetary slack, is not supported. On the other hand, the relationship between authoritarianism and budgetary slack is more evident, as shown by the resulting coefficient of 0.372 with a p-value of less than 0.001. This indicates that hypothesis H1b, which suggests that individuals with low levels of authoritarianism tend to commit budgetary slack, is also not supported. Furthermore, a resulting coefficient of 0.137 with a p-value of 0.095 demonstrates a positive relationship between proactivity and budgetary slack. In other words, hypothesis H1c, which states that individuals with high levels of proactivity have a greater tendency to engage in budgetary slack, is supported by the data.

For H2, the only supported hypothesis is H2a, which states that an individual with high impulsivity and high narcissism tends to commit budgetary slack. Table 5 shows that the moderating coefficient of narcissism in the impulsivity and slack relationship is significant, with a coefficient of 0.160 with $p = 0.063$. The positive interaction coefficient means that the interaction between narcissism and impulsivity positively affects slack. Impulsivity's

effect on slack is more significant for high narcissism than low narcissism. In other words, there is an interaction between impulsivity and narcissism concerning budgetary slack, increasing budgetary slack.

Table 5. PLS results (path coefficients dan P values)

Path coefficients & P values								
	Proactivity (P)	Impulsivity (I)	Authoritarianism (A)	Gender	Age	N * P	N * I	N * A
Budgetary slack	0.137	0.039	0.372	-0.273	-0.245	0.057	0.160	-0.048
	(0.095)	(0.358)	(<0.001)	(0.004)	(0.009)	(0.297)	(0.063)	(0.328)

The results of this study are consistent with those of Moeller (2001), who shows that impulsive people make hasty decisions and are unaware of the consequences of their actions in the present. As Campbell et al (2011) stated, it needs a significant moderator; if we don't, the impacts of narcissism may look minimal or varied. It seems impulsivity is the right moderator of narcissism, so the effect does not look diverse or minimal.

5. CONCLUSION

This study examined the relationship between personality traits and budgetary slack. The personality traits used in this study include impulsivity, authoritarianism, proactivity, and narcissism. Because budgetary slack is considered to be both positive and negative, people involved in it act according to positive/negative views based on their interests. According to the stewardship theory, a person will behave according to individual goals aligned with organizational goals.

All hypotheses were supported using a survey method, with respondents who were budget-makers in universities in the Special Region of Yogyakarta. This study found that proactive and authoritarian personalities positively affect budgetary slack. Proactive and authoritative individuals are characterized by having positive personalities, which differ from traits such as narcissism. Interestingly, this study found that these personalities positively influence the creation of budgetary slack. Thus, the research supports the idea that budgetary slack can have a positive side. Future research should further explore specific personality traits that have favorable characteristics concerning budgetary slack. This could potentially be done using data collection techniques such as experimental methods. What is interesting is that narcissism strengthens the impulsive personality's relationship to budgetary slack. The result is consistent with Vazire & Funder (2006), whose examination was conducted in the context of budgetary slack. This study includes the antecedents of ethical behavior in budgetary slack. There are still few studies that have the antecedents of ethical conduct. Other research on the interaction between narcissism and proactivity is a study conducted by Johnson et al. (2019) where the results are positively correlated. Johnson's research uses self-sacrificing self-enhancement (SSSE) so it does not only measure narcissism but is related to one's sacrifice for personal achievement. The interaction between narcissism and authoritarianism is not supported in this study. This is similar to the research conducted by Kılıçkaya et al. (2021) which says that there are mixed results regarding the relationship between narcissism and authoritarianism in parenting. A consistent conclusion could not be reached in terms of the relationship between an authoritarian parenting style and narcissism. Although there is a positive correlation in most studies, a negative correlation was not found in one study and no significant relationship was found in a few studies (Kılıçkaya et al., 2021). Understanding an individual's personality in relation to budgetary slack creation can provide valuable insights for higher education institutions during employee recruitment.

In addition, this study provides empirical evidence that gender and age affect budgetary slack. As more and more women enter the workforce, this research has implications for how companies make policies related to the gender of their employees because gender affects budgetary slack. The research result related to age, shows that companies must pay attention to the generations in the company because different generations have different characteristics.

The limitation of this study is the use of multiple question items for several constructs. Many indicators were discarded to meet the reliability and validity requirements. Future studies should address this weakness. For example, future researchers could use an experiment in the case of budgetary slack with subjects with different personalities. These different personalities would be determined beforehand through psychological tests. Another

suggestion for future research is to use the cluster sampling technique for data collection. This can be done by dividing the population into provinces with many universities. Samples are then taken from the selected provinces.

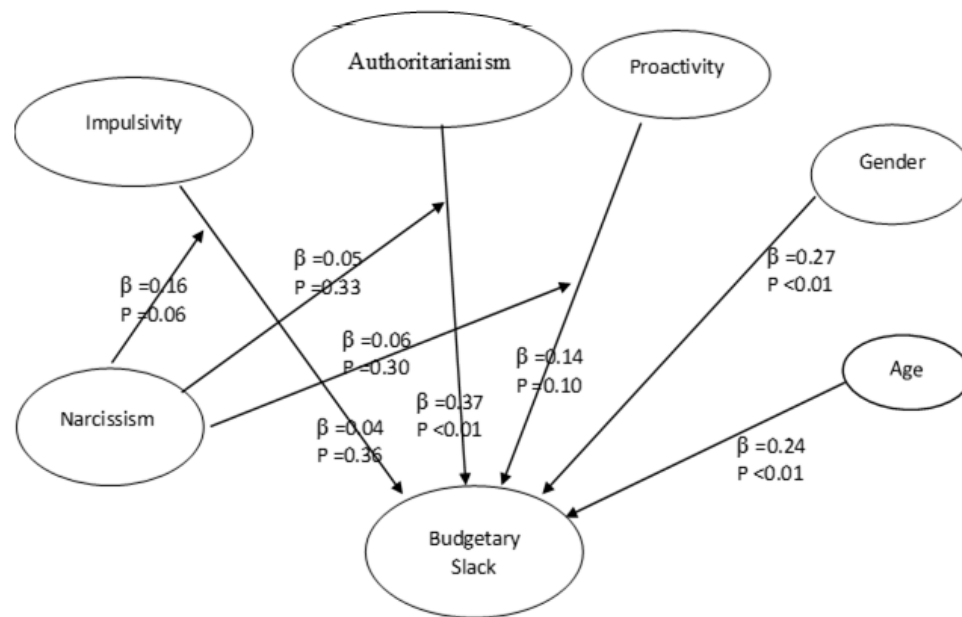


Figure 2. PLS results

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