



Mapping The Landscape of Performance on Budgetary Slack Research: Analysis Using VOSViewer

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Article Info	Abstract
Article History Received: September, 2024 Revised: November, 2024 Published: November, 2024 Keywords: <i>Budgetary Slack, Performance, Bibliometric Analysis, Scopus Indexed, Management Control System.</i> Doi: http://dx.doi.org/10.23960/E3J/v7.i2.134-144	This study aims to identify the development map of research related to performance on budgetary slack by using bibliometric analysis methods to assess bibliographic data, including the number of authors, number of journals, and keywords of articles. This study uses article publication data from 1981-2023 in research on the theme "Performance on Budgetary Slack". Data collection is done through the Publish or Perish (PoP) application using the source of Scopus indexed articles. This bibliometric analysis is a valuable resource for scholars, students, and practitioners interested in the dynamics of budgetary slack and its impact on organizational performance. It provides insight into the development of the field, highlights influential works, and provides guidance for further exploration of important aspects in management control system.

INTRODUCTION

Budgetary slack is deliberate practice of overestimating productive capacities by intentionally predicting lower revenues and greater costs when presented with the opportunity to select work standards, with the aim of enhancing performance (Agustina, Amelia & BR, 2023). This practice occurs when the budget is generated by individual behavior to strive to make a budget that is felt to be easier to achieve, and safe when the budget is accounted for (Rahim et al., 2013). For example, they may plan for lower revenues or higher costs than expected, with the aim of creating "space" in the budget for easier achievement. Over time, this practice can lead to various consequences, both positive and negative.

One of the main impacts of budgetary slack is its effect on the company. By including more conservative figures in the budget, managers can easily meet or exceed the budget targets they set (Sukmasari et al., 2023). This can result in lower targets than could have been achieved if the budget had been planned more realistically. Furthermore, the drawback can also impact employee incentives, which may make employees feel less motivated to achieve targets that have been "set low" (BR & Adi, 2020).

The practice of budgetary slack also has a positive effect on company performance. By planning budgets with a margin of excess, managers can minimize the risk of going over budget and avoid excessive pressure on operations (Desriani et al., 2024). This can allow companies to be more flexible in the face of changing market conditions or unexpected situations (Desriani et al., 2024). However, it is important to recognize that excessive budgets can slow down growth and innovation if not managed properly (Chugunov et al., 2018). To complete tasks and jobs, stakeholders must have a certain level of ability (Schiff & Lewin, 2019).

Performance on budgetary slack is a concept related to budget management and cost control. Budgetary slack is the gap between the budget targets that have been set and the actual numbers

set to achieve company goals (BR & Khoirunisa, 2021). However, it can also affect performance evaluation by making actual results appear better than they actually are, potentially hindering the accuracy of assessments and decision-making (Sukmasari et al., 2023). This practice can impact the relationship between goal achievement and actual performance, often blurring the line between the success and accuracy of budget projections (Azar et al., 2017). Budgetary slack is a common practice that usually occurs in organizations or companies. The importance of studying budget performance and budgetary slack has become a phenomenon that is quite interesting to study.

Budgetary slack can have a complex impact on organizational performance. its use can create performance that looks positive because targets are intentionally set lower, increase employee motivation, and provide flexibility in resource allocation (Vanacker et al., 2017). However, deliberate budget shortfalls can also obscure the true understanding of efficiency and productivity, reduce motivation if know, and hinder the organization's ability to invest resources optimally (Elmassri & Harris, 2011; Eldenburg et al., 2016)). Performance evaluations based on underestimated budgets can lead to inaccurate assessments (Garrison et al., 2013), while decision-making can be affected by inappropriate budget information (Grossi et al., 2016). Therefore, wise management is needed to manage budgetary slack so that it can provide positive benefits without compromising the long-term goals of the organization (Lam & Beatty, 2020; Zhang et al., 2017; Kramer & Hartmann, 2014).

The benefits obtained from Performance on Budgetary Slack will communicate, encourage creativity and increase the responsibility and challenge of lower and middle level managers which leads to higher levels of performance. The participation of middle and lower level managers in determining the budget will get more realistic decisions so as to create greater conformity with company goals (Van Rensburg et al., 2014). Budget participation requires cooperation in preparing the budget to make performance in managing the budget better (Bartocci et al., 2023). However, usually top management lacks knowledge of detailed day-to-day operations (Felekoglu & Moultrie, 2014) and therefore requires detailed budget data from their subordinates (Heyden et al., 2017). On the other hand, top managers have an overall strategic perspective on budgeting in general.

In this context, it is important to investigate the impact performance on budgetary slack and seek effective solutions to address this issue. This research aims to identify, analyze, and measure the impact of performance on budgetary slack, as well as develop strategic recommendations that can help firms manage their budgets more efficiently and accountably. This research will further discuss budgetary slack, delve deeper into the impact on firm profitability and efficiency, and consider appropriate management strategies to manage this practice.

By better understanding the practice of budgetary slack and its impact on company performance, we can improve the budgeting process, increase accountability, and create an environment where company resources are used efficiently to achieve long-term goals. The research questions posed in this study are: First, what are the current trends and conditions of publications in performance on budgetary slack research? Second, what is the future of performance on budgetary slack research?

METHODS

Bibliometric analysis is research employing mathematical and statistical approaches to examine and detect trends in the use of literature and to assess the development of literature, especially for authorship, publishing, and usage (Yan & Zhiping, 2023; Kokol et al., 2021). Bibliometric research is classified into two broad divisions, groups that analyze publication distribution and groups that discuss citation analysis (Ellegaard & Wallin, 2015). Descriptive studies analyze the productivity of articles, books, and other formats by looking at authorship patterns such as the type of work of the author, the level of collaboration, the productivity of the author, the institution where the author

works, and the subject of the article. Evaluative studies examine the usage of literature made by counting references or citations in research articles, books, or other formats (Pattah, 2013).

The present study utilizes data to examine the patterns of publication in the analyzed article dataset, as well as to provide comprehensive insights into various aspects of publications, such as authors, citations, and keyword frequency (Ahmi & Mohamad, 2019). Therefore, the examination of the influence of literature on various academic fields can be accomplished through the application of bibliometric methodologies.

The data to be retrieved for this study comes from the Scopus database using search queries or keywords: Performance on Budgetary Slack. Over the past 42 years, Scopus data produced 57 documents on performance on budgetary slack (period 1981-2023). Exporting the metadata in CSV and RIS formats was the next step in the investigation process. Next, we used Microsoft Excel to perform frequency analysis, VOSviewer to visualize the network, and Harzing's Publish or Perish to develop citation metrics. Researchers also can observe publication patterns, conduct citation analysis, identify the most popular authors and study topics related to fiscal space.

RESULTS AND DISCUSSION

Trends and Current State of Publications

The first research question is about the current trends and state of research publications on performance on budgetary slack. In this case, we delineate patterns and scholarly works based on temporal progression, document categorization, source title, geographical origin, document language, and academic discipline.

Table 1 shows the productivity of performance on budgetary slack research published by year. By examining documents by year of publication, the popularity and pattern of research can be observed over time (Ahmi & Mohamad, 2019). Research related to performance on budgetary slack has existed since 1981. Kamin & Ronen (1981) was the first to write this theme. There was a notable surge in the number of studies conducted in 1996, and this trend has persisted and shown a continuous increase up until 2023. The most published number of performances on budgetary slack studies in 2014 was 7 studies (See Table 1).

Table 1 also shows the number of publications (TP), total citations (TC), average citations per publication (C/P), and h and g indices. In 2000, the highest citation reached 311 citations per year with publication number two. In the article written by Van Der Stede (2000), the highest number of citations was 223 per year. The number of publications and citations by year is depicted in Figure 1. Figure 2 shows a linear trend in performance research on budgetary slack is seen from 1981 to 2023 and is expected to increase in the coming years.

Table 1. Publication Year

Year	TP	% (N=57)	TC	C/P	h	g
1981	1	1.75	7	7	1	1
1986	1	1.75	116	116	1	1
1989	1	1.75	11	11	1	1
1990	1	1.75	48	48	1	1
1991	1	1.75	65	65	1	1
1994	1	1.75	22	22	1	1
1995	1	1.75	18	18	1	1
1996	2	3.51	3	1.5	1	1
2000	2	3.51	311	155.5	2	2
2001	1	1.75	4	4	1	1
2002	2	3.51	105	52.5	2	2
2004	3	5.26	18	6	1	3
2008	1	1.75	1	1	1	1

2010	1	1.75	60	60	1	1
2011	3	5.26	73	24.33	2	3
2012	2	3.51	8	4	2	2
2013	1	1.75	0	0	0	0
2014	7	12.28	54	7.71	4	7
2015	1	1.75	1	1	1	1
2016	4	7.02	5	1.25	2	2
2017	2	3.51	3	1.5	1	1
2018	3	5.26	18	6	2	3
2019	6	10.52	65	10.83	3	6
2020	1	1.75	2	2	1	1
2021	3	5.26	7	2.33	1	2
2022	3	5.26	5	1.66	1	2
2023	2	3.51	2	1	1	1
Total	57	100.00%	1032	631.11	37	49

Source: processed data

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication;h=h-index; and g-index.

Table 2. Classification of Document Types

Document Type	Total
Article	45
Conference Paper	7
Review	3
Book Chapter	2
Total	57

Source: processed data

Based on the table above, it can be seen that this distribution shows that the dominant document type in this study is articles, because there are many citations. Here are the details where the relatively small number of conference papers, reviews, and book chapters of books indicate that they are underrepresented in this dataset. The most common document type in this study is articles, which account for 45 titles in the dataset, followed by conference papers with 7 titles, then reviews with 3 titles, and book chapters with 2 titles.

Table 3. Classification Based on Source

Journal Name	Total	Scopus tier (Q-)	(N=57)
Abacus	1	2	1,75
Accounting	1	1	1,75
Academic Journal of Interdisciplinary Studies	1	2	1,75
Accounting & Finance	1	1	1,75
Accounting and Business Research	1	1	1,75
Accounting Organizations and Society	5	1	8,77
Accounting Review	2	1	3,50
Actual Problems of Economics	2	4	3,50
Advances In Accounting Behavioural Research	2	4	3,50
Advances In Management Accounting	2	4	3,50
Advances In International Accounting	1		1,75
Advances Materials Research	1	2	1,75
Asian Review of Accounting	2	2	3,50
Baltic Journal of Management	1	2	1,75

Communication In Computer and Information Science	1	4	1,75
Decision Sciences	2	1	3,50
Group and Organization Management	1	1	1,75
International Journal of Applied Business and Economics Research	3	N/A	5,26
International Journal of Business and Emerging Markets	1	3	1,75
International Journal of Business Innovation and Research	1	2	1,75
International Journal of Business and Society	1	3	1,75
International Journal of Economics Research	1	3	1,75
International Journal of Law and Management	1	2	1,75
International Journal of Quality and Reliability Management	1	2	1,75
International Journal of Public Administration	1	2	1,75
Journal of Advanced Research in Dynamical and Control System	1	3	1,75
Journal of Applied Economics Science	1	N/A	1,75
Journal of Indonesian Economics and Sciences	1	N/A	1,75
Journal of Indonesian Economics and Business	1	N/A	1,75
Journal of Management and Accounting Research	1	N/A	1,75
Journal of Management Control	1	2	1,75
Journal of Product Innovation Management	1	1	1,75
Journal of Public Budgeting Accounting and Financial Management	1	1	1,75
Management Control Theory	1	N/A	1,75
Management Accounting Research	1	1	1,75
Problems and Perspectives In Management	1	2	1,75
Proceedings 2016 5 th IIAI International Congress On Advanced Applied Informatics IIAI AAI 2016	1	N/A	1,75
Public Sector Accounting	1	N/A	1,75
Public Management Review	1	1	1,75
Quality Access to Success	1	4	1,75
Rausp Management Journal	1	2	1,75
Revista Contabilidade E Financas	1	4	1,75
Revista de Administracao Publica	1		1,75
Studies In Managerial and Finance Accounting	2	N/A	3,50
Total	57	-	100

Source: processed data

The following is a tabulation of data organized by publisher journal classification by including Scopus Tier (Q) information from studies on participatory budgeting. There are 12 studies published in the highest tier of Scopus, namely Scopus 1, which also shows the diversity of publishers in research on participatory budgeting with different levels of Scopus credibility. Furthermore, there were 9 articles published in Scopus Tier 2 (Q2) journals, followed by 6 articles in Tier 4 (Q4) and 5 articles in Tier 3 (Q3). In addition, there were 3 journals that, at the time of this study, could not detect their Tier level (Q), possibly because the publishers of the articles were conference organizers (not journals) or had been removed from the Scopus list (Discontinue Journal), so they could not be detected in the search on the SCIMAGO website in 2023.

Table 4. Classification by Country

Region	Total	%(N=67)
United States	15	22%

Indonesia	13	19%
Undefined	6	8%
Australia	6	8%
Brazil	4	5%
Sweden	3	0%
Malaysia	3	2%
United Kingdom	2	0%
Netherlands	2	2%
Iran	2	2%
Hong Kong	2	2%
Germany	2	2%
China	2	2%
Taiwan	1	1%
Portugal	1	1%
Jordan	1	1%
Canada	1	1%
Bahrain	1	1%
Region	Total	%(N=67)

Source: processed data

This table explains the contribution of each country in producing articles on flexible budget performance. The search results show that the United States has the highest number of 15 articles, indicating that it appears most frequently in data searches. In second place, Indonesia appeared with 13 search results, while Australia and articles with no country of origin recorded similar results, with 6 articles each. Brazil ranked next with 4 articles, while several other countries such as Sweden, the UK, Iran and Hong Kong had lower contributions of between 2 and 3 articles. Countries with only one count indicate that they rarely appear in this dataset. This analysis provides insights into the distribution of these countries' contributions to the literature on flexible budget performance.

Table 5. Classification of the Language Used

Language	Total
English	57
Portugues	1
Russian	1
Ukrainian	1
Total	59

Source: processed data

The table above briefly shows the distribution of titles in terms of language, which results in 59 languages. Based on the information in the table above, it is found that Portuguese, Russian, and Ukrainian titles provide one article each in the total calculation, which means that these three languages are relatively small. As for English here, it reaches a total of 57 articles, which shows that English dominates the collection, and English can also be used as the main language that can be used in every title.

The table below provides information related to the distribution of publications or research papers in various fields of study with a total of 11 fields of study based on metadata that has been taken from the Scopus database. With details, where in the business field of Management and

Accounting, 47 publications are obtained which have the highest number of articles and show the main focus of research in this field. Furthermore, in the fields of Economics, Econometrics and Finance have a total number of publications with a total of 22 articles, it shows that the field is in second place. This was followed by other fields of study such as Social Sciences and Decision Sciences with 13 and 12 articles respectively. Lower numbers in fields such as Arts and Humanities, Mathematics, Computer Science, Pharmacology, Toxicology, and Environmental Science may indicate that there is less research in these fields or their scope is narrower. It can therefore be concluded that the table above shows that academics attach great importance to the four main areas.

Table 6. Classification of Science Areas

Subject Area	Total
Business, Management and Accounting	47
Economics, Econometrics and Finance	22
Social Sciences	13
Decision Sciences	12
Computer Science	3
Arts and Humanities	3
Engineering	2
Psychology	1
Pharmacology, Toxicology and Pharmaceutics	1
Mathematics	1
Environmental Science	1

Source: processed data

Keywords for Future Research Opportunities

The second research question relates to the prospects of research on performance regarding budgetary slack. Therefore, we present themes that have been previously studied comprehensively and explore future prospects for the study's themes. As seen in the figure below, participative budgeting is one of the emerging themes related to budgetary slack. The provision of performance feedback at both the group and individual levels has been found to have a positive impact on group performance and can also help in reducing budgetary slack, as compared to the practice of providing feedback just at the group level. In a similar vein, disseminating performance information to subordinates has been found to enhance group performance and mitigate budgetary discrepancies when contrasted with solely providing information to individual workers regarding their own performance. In alternative terms, the study examines the influence of performance feedback aggregation and interdependence on budgetary slack. Future research can further investigate the circumstances under which participative budgeting effectively mitigates budgetary gaps and its subsequent effects on organizational performance. VOS viewer is used to conduct keyword analysis, displaying the dynamics and structure of the studied field. The VOS viewer utilizes a robust network to analyze co-occurrences of keywords and helps explore target research areas.

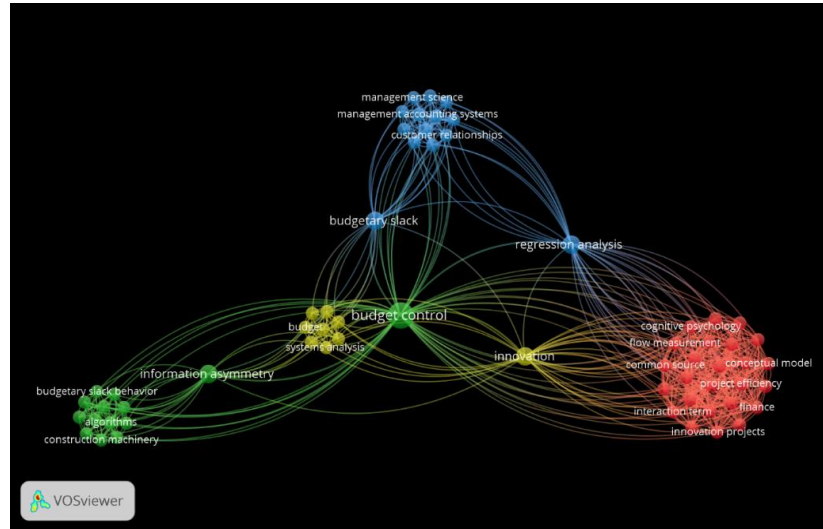


Figure 1. VOSViewers Visualization of a Term Co-Occurrence Network Based on Index Analysis
 Source: VOSviewers

Future research can incorporate these indices and explore significant correlations with budgetary slack performance. For example, innovation can play a role in reducing budgetary slack by creating a more efficient and transparent control system. Strong quality control can also ensure that the budget reflects actual needs. Additionally, asymmetric information can trigger budgetary slack practices, where subordinates leverage better information to create easily achievable budgets. The relationship between owners and customers also influences budgetary slack practices by ensuring that proposed budgets align with customer needs.

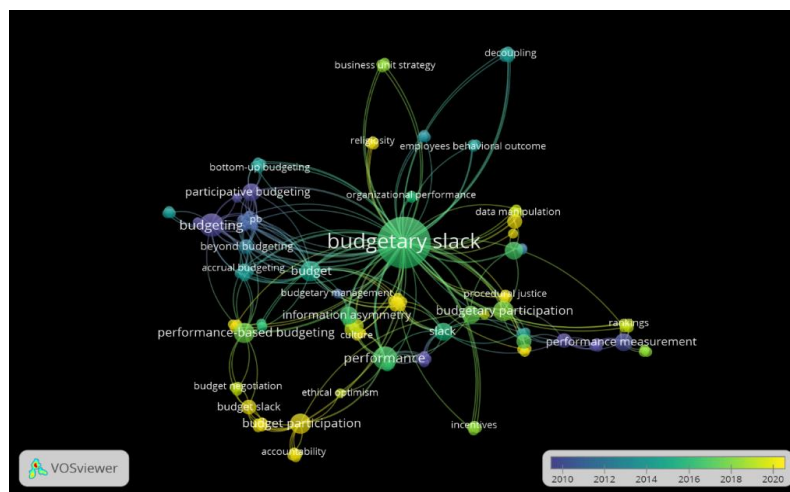


Figure 2. Overlay Visualization Map of the Author Keywords
 Source: VOSviewers

Keyword analysis is the examination of words or phrases that represent and are associated with budgetary slack. Figure 2 illustrates research topics worth considering for future studies. Highlighted in green, we identify future research topics related to budgetary slack. In this context, we specify study topics that can be explored based on available keywords such as performance, budgetary participation, performance based on budgeting, accountability, budgeting, ethical optimism, etc.

CONCLUSIONS AND SUGGESTIONS

This article uses bibliometric analysis to gain knowledge related to current research trends and conditions, citations, most popular authors, and future research on performance on budgetary slack. First, related to the first point, namely, the current trends and conditions of research on performance on budgetary slack. J. Kamin, has started his study related to performance on budgetary slack has increased significantly over the years. Most of the research has been published in the form of articles, mainly in English. In this case, Accounting, Organization, and Society has published the most studies. With this, it is followed by authors from the United States with a total of 15 writings. In addition, research on performance on budgetary slack can be seen from economic and non-economic subjects. Second, based on keyword analysis, the most studied are the following themes: performance, budgetary participation, performance based on budgeting, accountability, budgetary participation, budgeting, ethical optimism, etc.

The limitations of this research must be addressed. First, data used in this study mainly came from the Scopus database. To produce more in-depth findings in future research, the database should be expanded. While Scopus is widely recognised as the greatest academic database, it is conceivable that a considerable number of journals may not have been included in its coverage. Harzing Publish of Perish, Pubmed, OpenAlex, Crossref, Semanitic Scholar and Google Scholar are additional data sources that can be used for future research.

Second, this study exclusively employs the keyword "performance on budgetary slack," derived solely from the title of the article. This implies that query search results pertaining to other subjects, such as authorship, affiliation, source title, abstract, and keywords, are excluded. The inclusion of additional fields is anticipated to yield more comprehensive and representative outcomes. Thus, future research can achieve this.

This research provides important knowledge that can be used to develop knowledge in this area. Considering the conclusion, it is recommended to broaden the scope of search queries beyond the document title, specifically by including additional fields such as author, affiliation, source title, abstract, and keywords. This expansion would contribute to a more comprehensive and representative set of results. Future research endeavors should consider incorporating these additional fields in their queries to enhance the completeness of their bibliometric analysis on performance on budgetary slack.

Furthermore, acknowledging the imperfection of search queries is essential. Despite the challenges faced, this study has successfully ventured into the unexplored bibliometric landscape of performance on budgetary slack, providing valuable insights. To further advance knowledge in this domain, future research should aim to refine search strategies and consider the inclusion of various fields for a more thorough bibliometric exploration.

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