

THE EFFECT OF SELF-ESTEEM ON GENDER AND BUDGETARY SLACK RELATIONSHIP: EXAMINING GENDER SOCIALIZATION THEORY

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Abstract— This research investigates further the moderating effect of self-esteem on gender relations on budgetary slack. This research examines the relationship between gender and budgetary slack. More than that, this study also analyzes the moderating effect of self-esteem on the relationship between gender and budgetary slack tendencies. During budgeting, subordinates try to avoid risks by doing budgetary slack. However, the perspective of gender socialization theory explains that there are differences in behavior in that women tend to avoid risks and are prone to depression compared to men. This study adds a new addition to budgetary slack literature based on informational characteristics attributes. Previous research on slack was limited and primarily focused on slack created by organizational factors. This study also enriches slack literature using an experimental design. This study used an experimental method with a 2 x 2 factorial design between subjects and involved accounting students as participants. The findings show that slack tends to be more significant for male than female participants. The results of this study also show that self-esteem has a positive effect on budgetary slack tendencies. However, the research findings showed no interaction between the two variables. Differences in individual risk preferences concerning different genders are one of the primary keys to explaining the occurrence of dysfunctional behavior in activities that occur in organizations, especially when it comes to budgeting. This research implies that understanding individual personality based on gender is crucial in minimizing budgetary slack to determine the company. These findings can be considered regulators in designing effective control mechanisms by elaborating gender personality with individual self-esteem.

Keywords: Budgetary Slack; Gender; Risk Preference; Self Esteem

1) INTRODUCTION

1.1 Research Background

The budget is a crucial element in explaining the achievement of company goals. Realizing an organization's strategy cannot be separated from good budgeting. The budget is one of the control systems in the organization (Rohma & Chamalinda, 2023; Rogulenko et al., 2016; Waworuntu, 2013; Rankin et al., 2008). The budget process commonly consists of top-down and bottom-up methods (Florin, 2011; Rohma & Anita, 2024). De Baerdemaeker &

Bruggeman (2015) and Hariyanto (2018) found that participatory budgeting can be used as positive communication in the work plan mechanism between superiors and subordinates. Savitri & Sawitri (2014) explained that the budgeting process directly impacts human behavior and becomes a loophole that causes the budget to be low. Therefore it is not uncommon for subordinate participation in the budget to lead to changes in human behavior, both positive and negative behavior.

Budgetary slack is one of the impacts of negative behavior in budgeting (Kramer & Hartmann, 2014; Windiani et al., 2018; Rahayu, 1997; Rohma & Novitasari, 2023). Budgetary slack is an activity to reduce targets from the best estimate by individuals (managers) to maximize their interests (Maiga & Jacobs, 2007; Anita & Rohma, 2020; Stevens, 2002). Subordinates involved in budgeting tend to provide biased information to superiors by reporting higher costs or lower income (Grediani et al, 2010). This behavior results in the loss of the best budget estimate, which affects a company's performance and can cause long-term losses (Efrilna, 2018). The findings of Young (1985) and Merchant (1985) show that subordinates will avoid risks, so associates involved in budget preparation tend to do budgetary slack. Based on the perspective of gender socialization theory, Davenport & Yurich (1991) explain that men and women can be influenced differently by the treatment of friendly persuasion. The normative appeal contained in this theory is more consistent with women's communal orientation. Adhikari (2011) and Maxfield et al. (2010) found that women avoid risk. Women can use strategies to hide their chances to reduce costs arising from hypervisibility. This statement aligns with the findings of Dyer & Ellin (2012), which stated that women experience depression more quickly than men. Furthermore, Chapman et al. (2007) explained that individuals with high depression would be more risk-averse than individuals with low depression.

Therefore, this study expands on previous research studies by comparing the female gender with the male gender on budgetary slack, which has not been tested much in previous studies. In addition, the development of previous research discussing gender on budgetary slack is still inconsistent. Suhartini (2015) found no difference between women and men in spending budgetary slack. Meanwhile, Yuhertiana (2011) found differences between women and men in carrying out budgetary slack. Rohma (2022) explains that budgetary slack is a complex phenomenon that cannot be studied partially from one structural factor.

Individual personal values have a meaningful relationship when making decisions (Chong & Loy, 2015; Rohma, 2023). Furthermore, Nahartyo et al. (2020) found that personal values partially affect organizational activities. Social comparison theory states that individuals tend to compare themselves to others to determine their social situation (Festinger, 1957). Self-esteem (Self-esteem) is one of the constructs of social comparison theory (Fakhri, 2010). his self-esteem influences the individual's ability to compare himself.

Furthermore, Belkaoui (2002), Gusti & Sofyan (2019), and Pamungkas et al. (2014) found that individual self-esteem influences budgetary slack. Individuals are reluctant to be looked down upon to maintain their reputation and self-esteem. This is in line with the findings of Stevens (2002) and Webb (2002), which state that the need for reputation and individual recognition positively affects budgetary slack. Thus, based on social comparison theory, individual self-esteem levels may provide different budgetary slack results for individuals with male and female gender that have not been captured in previous studies. Therefore, this research investigates further the moderating effect of self-esteem on gender relations on budgetary slack.

1.2 Formulation Of Problem

Based on the introduction, problem formulation in this research :

1. Does gender have an effect on budgetary slack?
2. Does self esteem have an effect on budgetary slack?
3. Does self esteem moderate the influence of gender on budgetary slack?

1.3. Literatur Review and Hypotheses Development

1.3.1 Budgetary Slack

Budgetary slack is an activity to reduce the target from its best estimate, which is done for personal gain (Anthony et al., 2005). Subordinates create slack by estimating lower income and higher costs to achieve budget targets so that the leader's performance looks good (Efrilna, 2018). Budgetary slack can cause company losses in the long term. Some of the negative impacts of budgetary slack include budgetary slack behavior will make staff dishonest and prioritize personal interests (Gago-Rodríguez & Naranjo-Gil, 2016; Dunk, 1993; Sari et al., 2019; Junika et al., 2019). Lowering income that is not in accordance with the company's best estimate indicates that subordinates are not transparent about their interests. Another negative impact is that it is detrimental to the company (Huang & Chen, 2010; Tenriwaru, 2015; Irfan et al., 2016). The behavior of budgetary slack will reduce the efficiency and effectiveness of the company so that the profit expected by the company gets smaller and eventually causes losses.

1.3.2 Gender

Women are more sensitive to risks in terms of losses than gains compared to men. Evidence suggests this is because women estimate possible gains and losses differently than men (Maxfield et al., 2010). If risk-averse Women diversify by selling Part of their stock, they have some control over the future outcome. Based on the theory of gender socialization, women have a higher personal empathy than men because of women's persuasive spirit. Furthermore, Hennekam et al. (2019) found that women are likelier to be demoted than men, although this is related to the type of demotion used. Based on job level, salary, and decrease in job authority, women are likelier to experience a decrease in job authority than men in equivalent roles. Therefore, women are more likely to exercise budgetary slack than men.

1.3.3 Self Esteem

Self-esteem is a sense of self-confidence and individual self-satisfaction towards something and self-respect. This includes beliefs about one's abilities and feasibility (Ardanari et al., 2014). Freitas & Utami (2018) explained that self-esteem is an individual's assessment of the results achieved by analyzing how far the behavior meets his ideal. Self-esteem describes the extent to which individuals judge themselves as people with ability, significance, success, and worthiness in an object. Self-esteem makes individuals try harder so they are not seen as lower than others. Individuals in a company tend to compare themselves with other individuals. Individuals with high self-esteem will likely exercise more significant budgetary slack when faced with budgetary pressures.

1.3.4 The influence of gender on budgetary slack

Based on the theory of gender socialization (Davenport & Yurich, 1991) shows that men and women can be influenced differently by the treatment of friendly persuasion. The normative appeal contained in this theory is more consistent with women's communal orientation. Young (1985) and Merchant (1985) show that subordinates will avoid risk, so subordinates involved in preparing the budget tend to do budgetary slack. Adhikari (2011)

and Maxfield et al. (2010) found that women tend to avoid risks, and they can carry out strategies to hide their risks to reduce costs arising from hypervisibility. This statement aligns with the findings of Dyer & Ellin (2012), which stated that women experience depression more quickly than men. Chapman et al. (2007) explained that individuals with high depression would be more risk-averse than individuals with low depression. This makes it possible for women to exercise more insufficient budgetary slack than men.

H₁: Budgetary slack tends to be greater for women than for men

1.3.5 The influence of self-esteem on budgetary slack

Gusti & Sofyan (2019) found that self-esteem affects budgetary slack. The level of self-esteem that a person has will affect fiscal slack. In line with social comparison theory, employees with high self-esteem will increase their tendency to compare themselves with others (Festinger, 1957). When faced with budgetary pressures within the organization, individuals will encourage budgetary slack behavior so that they are not seen as lower than others. The level of self-esteem possessed by individuals will affect budgetary slack. In line with social comparison theory, employees with high self-esteem will increase their tendency to compare themselves with others. Therefore, individuals with high self-esteem can exercise higher budgetary slack than individuals with low self-esteem.

H₂: Budgetary slack will be more significant in conditions of high self-esteem than low self-esteem.

1.3.6 The interaction of gender and self-esteem on budgetary slack

Social comparison theory states that individuals tend to compare themselves to others to determine their social situation (Festinger, 1957). Self-esteem (Self-esteem) is one of the constructs of social comparison theory (Fakhri, 2010). his self-esteem influences an individual's ability to compare himself. Furthermore, Belkaoui (2002), Gusti & Sofyan (2019), and Pamungkas et al. (2014) found that individual self-esteem influences budgetary slack. Individuals are reluctant to be looked down upon to maintain their reputation and self-esteem. This is in line with the findings of Stevens (2002) and Webb (2002), which state that the need for reputation and individual recognition positively affects budgetary slack.

H₃: self-esteem moderates the relationship between gender and budgetary slack

1.3.7 Research Model

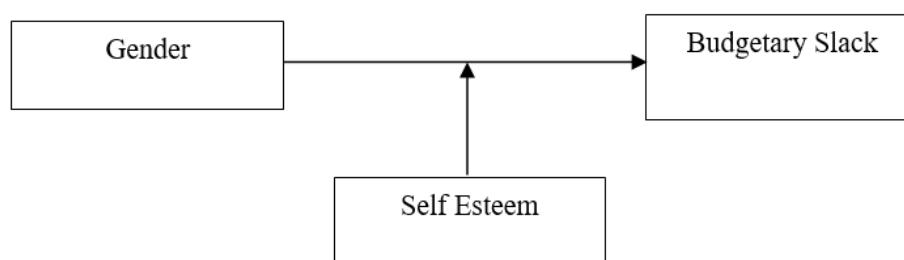


Figure 1. Research Model

2. METHODOLOGY AND DATA ANALYSIS

2.1 Design and Participants

This research uses quantitative methods with an experimental approach. This experimental research design uses laboratory testing. Nahartyo & Utami (2015) stated that the experimental method has main advantages compared to other methods in testing the causal relationship between the independent variable and the dependent variable. The experimental

method is a research design that requires a strong theoretical rationale for developing hypotheses to be tested and identifying independent variables to be manipulated (Nahartyo & Utami, 2015). Gay (1991) stated that the experimental method is the only research method that is most adequate for testing hypotheses regarding causal relationships because it is supported by strong theoretical reasons. This research uses experimental methods to test and explain the causal relationship between incentive schemes and distributive justice on the tendency to commit budgetary slack by elaborating on justice theory.

This study used an experimental method with a 2 x 2 factorial design between subjects, as presented in Table 1. The subjects of this study were S1 Accounting students at Trunojoyo Madura University who had taken management accounting courses. Another study used undergraduate students as research subjects in experimental studies (Chong & Loy, 2015; Purnama & Kusumawardhani, 2020). Using students as research subjects and acting as subordinates is considered appropriate for behavioral research because students have the same decision-making knowledge as managers (Rohma, 2022) and little experience in the world of work, thereby reducing experience bias (Trapp & Trapp, 2019).

Table 1. Experimental Design

Gender	Self Esteem	
	Low	High
Male	Treatment 1	Treatment 2
Female	Treatment 3	Treatment 4

2.2 Experimental Procedure

The assignment design in this experiment was adopted from research (Chong & Loy, 2015), namely, translating letters into numbers. The experiment has three stages: informed consent, self-esteem measurement, experimental assignment, manipulation check, and filling in demographic information. The following is the experimental procedure in this study. Participants were asked to read the experimenter's introductory and introductory experiment sheets to ensure consistency in providing information to potential participants. Participants were given one instrument package, distributed randomly via the Jotform website. Participants were asked to fill out a questionnaire to measure individual self-esteem. Participants were directed to the first step, which contained videos to understand company conditions, research procedures, and production tasks. The video includes directions to the participants on the "translation of letters into numbers" procedure.

In this briefing process, participants were informed that the participants acted as subordinates and the researcher as superior in this experiment. Participants were directed to work on production task 1 of translating letters into numbers for 2 minutes. Then participants were asked to input the number of questions answered correctly. Participants were asked to perform production task 2 for 3 minutes. Participants were asked to perform production task 3 for 3 minutes. This stage is the best estimate of the individual in translating letters into numbers. Participants were asked to fill in the number of answers correctly. Participants were asked to propose a budget target for their next production assignment. Participants were asked to fill out manipulation check questions. Participants were asked to fill in demographic information, including Name, Age, Gender, Age, and Grade Point Average (GPA).

2.3 Operational Definition And Variable Measurement

2.3.1 Dependent Variable

The dependent variable in this study, namely budgetary slack, is the difference between the proposed budget amount and the company's best estimate (Anthony et al., 2005). Based on

previous research, this research measures the budgetary slack variable, which in this study is the production budget using the formula adopted from Stevens (2002), namely: actual production results – the best estimate of production tasks.

2.3.2 Independent Variable

The independent variable in this study is gender which is the difference between men and women seen from the socio-cultural construction. Furthermore, in the Female Student Encyclopedia, gender is a cultural concept to differentiate roles, behaviors, mentality, and emotional characteristics between men and women. Gender in this study was measured through demographic information at the time of the experiment, which would later be categorized into male gender and female gender.

2.3.3 Moderating Variable

The moderating variable in this study is self-esteem, self-confidence, individual satisfaction, and self-respect (Pyszczynski et al., 2004). Self-esteem in this study is categorized into low self-esteem and high self-esteem. Operationally self-esteem measurement uses a score obtained from the Self-Esteem Scale (SES) measuring instrument designed by Rosenberg (1965).

2.4 Manipulation Check

Manipulation (treatment) is a form of intervention carried out by experimenters (Nahartyo & Utami, 2016). Participants were asked to fill out questions on the manipulation check to determine whether the participants understood the treatment given to each case treatment group. Participants who passed the manipulation check were used as data for further processing. Meanwhile, participants who do not pass the manipulation check will not be used as data for further processing. Participants who do not pass the manipulation check are considered not to understand the treatment case given, which will affect the response provided by the participant. Participants are said to have passed the manipulation check if they can answer at least 80% of the questions correctly. Participants are asked to provide true or false responses to the questions available on Jotform. The questions relate to the treatment cases the researcher gave during the experimental process.

Methods contain the design, size, criteria, and method of sampling, instruments used and collection procedures, processing, and data analysis. When using a questionnaire as an instrument, explain the contents briefly and to measure which variables. The validity and reliability of the instrument must also be explained. In experimental research or interventions, it is necessary to explain the intervention procedure or treatment provided. In this section, it must explain how research ethics approval is obtained and the protection of the rights of the respondents imposed. Data analysis using a computer program does not need written details of the software if it is not original software. For qualitative research, this section needs to explain how research safeguards the validity of the data obtained. The method section is written briefly in two to three paragraphs with a maximum of 600 words.

2.5 Data Analysis Technique

This research uses the SPSS version 25 statistical test tool. There are several statistical tests carried out in this research including data quality tests, classical assumption tests and hypothesis tests.

2.5.1. Validity Test

Cohen et al (2017) explained that the validity test describes the extent to which a measuring instrument is accurate and precise in carrying out its measuring function. An instrument is said to be valid if the instrument measures precisely the object that is supposed to be measured. Validity test uses Bivariate Pearson correlation.

2.5.2. Reliability Test

The method used to calculate instrument reliability is the Cronbach's alpha method. The instrument is considered reliable if the calculated r value is greater than the r table or the Cronbach's alpha value is greater than 0.7 (Ghozali, 2011). The reliability test shows the extent to which a measuring instrument can be relied on.

2.5.3. Normality Test

Kolmogorov Smirnov test is a test of the difference between data tested for normality and standard normal data. Data is said to be normally distributed if the significance level is > 0.05 (Nasrum, 2018).

2.5.4. Homogeneity Test

Test homogeneity using the Levene test. Data is said to be homogeneous or has the same variance if it has a significance value of more than 0.05.

2.5.5. Hypothesis testing

This research uses one independent variable which is categorized, namely male gender and female gender, as well as one dependent variable on a quantitative/numerical data scale (interval or ratio), namely the budget gap variable. Therefore, this research was tested using the Two Way ANOVA test with a significance level of 5% so that the decision making criteria is that H_1 is accepted if the significance value is ≤ 0.05 .

3. RESULT AND DISCUSSION

3.1 Descriptive Statistic

Table 2. Descriptive Statistic

<i>Variable</i>	<i>Age</i>	<i>GPA</i>
Min	19	2,5 – 3
Max	23	>3.5
Mean	20	>3.5
Median	21	21
Stad. Deviasi	0.783	0.670
Variance	0.613	0.910

Table 3. Descriptive Statistics Variable

<i>Variable</i>	<i>N</i>	<i>Min</i>	<i>Maks</i>	<i>Mean</i>	<i>Std. Deviasi</i>	
Budgetary Slack	99	-6	6	0.19	2.160	
Gender	Men	40	-6	1	-0.98	1,775
	Women	59	-1	6	1.90	2,100
Self Esteem	99	10	36	24.94	4.865	

This study involved 121 participants, but 9 failed to answer the manipulation check questions, and two did not provide complete information. Therefore, the data of participants

who took part in this experiment was 110 participants. The demographic information in table 1 shows that the lowest age in this study was 19 years while the highest was 23 years. The mean age of the participants in this study was 20 years. The study results in table 2 also show that the minimum GPA of the participants is 2.5-3, while the highest GPA is > 3.5 . the average GPA of the participants in this study was > 3.5 .

3.2. Demography Characteristics Test

Table 4. Demography Characteristics Test

<i>Variable</i>	<i>Mean</i>	<i>F</i>	<i>Sig</i>
Age	3.364	0.712	0.586
GPA	10.520	2.315	0.104

There is a relatively strong diversity of demographic information, so it is necessary to test the influence of demographic variables on budgetary slack. The analysis results in table 4 show that the effect of age on budgetary slack is $F = 0.712$ $p = 0.586$, while the impact of GPA on budgetary slack is $F = 2.315$ $p = 0.104$. The test results in table 4 show that the participants' age and GPA do not affect budgetary slack. Thus there is an initial belief that differences in participant demographic information do not cause differences in the value of budgetary slack.

3.3. Data Quality Test

Table 5 Data Quality Test

<i>Test</i>	<i>N</i>	<i>r count</i>	<i>r table (N=99)</i>	<i>Informatoin</i>
Validity Test	10	0.470	0.1975	Valid
Cronbach Alpha		0.711	-	Reliabel

All instruments used in this study have a correlation coefficient of 0.470 (> 0.1975). These results indicate that all the instruments used are valid. All instruments are also reliable, with a Cronbach alpha value of 0.711 > 0.1975 .

3.4. Assumption Test

Table 6. Assumption Test

<i>Test</i>	<i>F</i>	<i>Sig</i>
Kolmogorov Smirnov		0.057
Levene's Test	0.825	0.483

There are two assumption tests including normality test and homogeneity test. Based on table 6 the results of the normality test showed that the asymp. Sig (2-tailed) of all variables (budgetary slack, gender, and self-esteem) is > 0.05 with a value of 0.057. This means the data is normally distributed. The results of the homogeneity test show that Levene's test value is 0.825 (> 0.05), meaning that the data is homogeneous. Thus the conditions for testing the assumptions are fulfilled so that it can be believed that the test can be carried out. Participants in this study were divided into two groups based on gender.

3.5. Hypothesis Test

Table 7. Hypothesis Test

<i>Variable</i>	<i>Df</i>	<i>Mean</i>	<i>F</i>	<i>P value</i>
Gender	1	124.813	38.295	0.000
Self Esteem	1	79.317	24.336	0.002
Gender*Self Esteem	1	5.528	1.696	0.147

Table 8. Estimated Marginal Means Gender

<i>Gender</i>	<i>Mean</i>	<i>Std. Error</i>
Man	1.291	0.243
Woman	-1.251	0.313

Table 9. Estimated Marginal Means Self Esteem

<i>Self Esteem</i>	<i>Mean</i>	<i>Std. Error</i>
High	0.652	0.300
Low	-0.613	0.259

Table 10. Estimated Marginal Means Gender*Self Esteem

<i>Harga Diri</i>	<i>Gender</i>	<i>Mean</i>	<i>Std. Error</i>
High	Man	2.213	0.261
	Woman	-0.909	0.540
Low	Man	0.368	0.411
	Woman	-1.594	0.317

The first hypothesis predicts that the female gender will have more significant budgetary slack than the male gender. The results of testing the hypothesis using two-way ANOVA are presented in Table 7, showing that the significant main effect of gender on budgetary slack is $F = 38,295$; p -value of 0.00, with an estimate marginal mean of slack for men is greater than women i.e. 1.291 higher than -1.251. The test results show that hypothesis 1 is supported. The second hypothesis in this study predicts that self-esteem affects budgetary slack. The results of further data testing show significant differences between groups of individuals with high self-esteem and individuals with low self-esteem in carrying out budgetary slack with $F = 24,336$; $p = 0.002$. with estimated marginal mean of slack for high self-esteem is greater than low self-esteem i.e. 0.652 higher than -0.613. The test results show that hypothesis 2 is supported. The third hypothesis examines the interaction between gender, self-esteem, and budgetary slack. The test results show the value of $F = 1.696$; $p = 0.195$, so self-esteem does not affect gender relations on budgetary slack. The test results show that hypothesis 3 is not supported.

The first hypothesis predicts that budgetary slack tends to be greater in males than in females gender. The results of the study show that gender affects budgetary slack. These results support the statements of Adhikari (2011) and Maxfield et al. (2010), which explain that groups of women tend to avoid risks. Research shows that gender differences affect budgetary slack (Yuhertiana, 2011). Yuhertiana (2011) explains that women have higher ethical values than men. Thus, the tendency of women's budgetary slack is lower than that of men. High moral values will improve individual managerial performance within the company so that individuals will avoid budgetary slack. The findings of Young (1985) and Merchant (1985) show that subordinates will avoid risks, so subordinates tend to exercise budgetary slack. The female gender tends to prevent more significant risks than the male gender. Women have a high level of sensitivity, so they tend to avoid risks that will be accepted if the set budget targets are not achieved.

The second hypothesis predicts that the tendency for budgetary slack tends to be greater in individuals with high self-esteem than in individuals with low self-esteem. The results of this study are under the findings of Pyszczynski et al. (2004), who explained that individuals with high self-esteem convince themselves to make more complex efforts to meet cultural standards, more significant pressure to commit violations or bias towards information. Based on social comparison theory, an individual's desire not to be looked down upon will be higher

when the individual's self-esteem is high. So individuals will do budgetary slack to achieve their budget targets so that other individuals do not see them as lower. The study results show that high self-esteem makes budgetary slack higher than those with low self-esteem. It can be interpreted that if there is an increase in self-esteem, it will affect budgetary slack. The results of this study support the research by Gusti & Sofyan (2019) and Pamungkas et al. (2014), which explain that self-esteem affects budgetary slack. According to the findings of Belkaoui (2002), increased risk aversion and the resulting distortion of input information can be more pronounced when self-esteem is threatened.

The third hypothesis predicts the interaction effect between self-esteem and gender on budgetary slack. The results showed no interaction between self-esteem, gender, and budgetary slack. The results of this study are consistent with the agency theory perspective of Jensen & Meckling (1979), which states that humans are economic beings whose orientation is money. So that individuals, both women and men, in carrying out budgetary slack are not influenced by their self-esteem. Monetary or financial factors are among the most powerful bases for triggering individual behavior to commit budgetary slack. Therefore, individuals with high or low self-esteem will still be money-oriented. This means that individuals with high or high self-esteem do not influence individual gender relations to exercise budgetary slack. The results of this study implicitly indicate that the involvement of individuals in the budgeting process provides an opportunity for individuals to exercise budgetary slack to avoid risk, in line with the findings of Afrida et al. (2022), which states that individuals will do budgetary slack to prevent the risk of not achieving budget targets.

4. CONCLUSION AND SUGGESTION

4.1 Conclusion

This study examines the effect of gender on budgetary slack with self-esteem as a moderating variable. The test results show that a man exercises more significant budgetary slack than a woman. The research findings also show that individuals with high self-esteem tend to exert more significant budgetary slack than individuals with low self-esteem. This study also found no self-esteem interaction in the effect of gender on budgetary slack. This research implies that understanding individual personality based on gender is crucial in minimizing budgetary slack to determine the company. These findings can be considered regulators in designing effective control mechanisms by elaborating gender personality with individual self-esteem.

4.2 Limitation

Nevertheless, there are limitations to this study; namely, this research only considers the personal aspects of individuals without considering organizational factors. Therefore, suggestions for further research can consider external factors or corporate factors i.e.: corporate governance, etc.

4.3 Research Implication

This research provides implications for three main streams. First, theoretically, based on the perspective of gender socialization theory, this research shows that gender differences have a crucial impact on budgetary slack behavior which has the potential to impact organizational performance. Second, empirically this research expands previous research studies considering gender differences in dysfunctional behavior during budgeting. Third, the findings of this research can be used by organizational management to pay attention to the composition of management accountants by considering the proportion of gender division

because it can have an impact on the potential magnitude of risk from dysfunctional activities carried out.

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