

# Come Model to Analyze the Moderating Effects of Task Uncertainty on The Relationship Between Participative Budgeting and Budgetary Slack

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## Abstract

The present study investigates participatory budgeting's cognitive and motivational effects on budgetary slack simultaneously for various levels of task uncertainty. As a result of previous research, we developed a comprehensive and integrative model based on a conditional approach. Goal orientation and job-relevant information were mediating factors in facilitating participative budgeting's motivational and cognitive effects during task uncertainty. The sample consisted of 248 supervisors of manufacturing companies. A combined analysis of PLS-SEM and Conditional moderation mediation effects (CoMe) methods were conducted to evaluate the formulated hypotheses. The outcomes revealed that participative budgeting significantly influenced budgetary slack, goal orientation, and job-relevant information.

Furthermore, the last two factors partially mediated (complimentary), contributing to a weakening of the relationship mentioned earlier. As revealed by the CoMe model results, participative budgeting affects budgetary slack at different levels of task uncertainty. Through goal orientation and job-relevant information, moderated mediation model results indicate that task uncertainty negatively impacts budgetary slack. Consequently, participatory budgeting reduces budgetary slack at higher levels of task uncertainty indirectly through motivational and cognitive factors.

**Keywords:** participative budgeting, budgetary slack, task uncertainty, goal orientation, job-relevant information, Conditional moderation mediation effects (CoMe)