The purpose of this article is to provide an understanding of human behavior that affect the budgeting processes. This is a qualitative study and analysis start from awareness of budgetary concept and performer agent of budgeting process. In Agency theory conflict of budgeting processes make inconsistency and inequality around the principal and the agent. Mind is one that can block the human understanding of the true reality in the budgeting. Humans live in this world as an expression of any opinion issued from the mind. Ego is a form of internal conflict in the budget preparation process. “Adhiluhung” concept is one of the solution for minimizing the effect of human behavior in budgeting process.

Keywords: Budgeting, Budget Structure, Principal Agent Relationship, Human Behavior

1. INTRODUCTION

Institution, any company or organization in conducting activities cannot be separated from the use of the budget. Without the availability of grants of any activities would not be implemented. In this case the budget to be especially important. The success of an activity is often associated with a small budget means big budget amount used as a measure of progress in the activities carried out. It is well known by actors who use the activity budget without a budget that they cannot do anything about it. If we mention about awareness in the preparation and use of course budget conscious in passing that the perpetrators of such activities. "Aware" usually hear in everyday life in terms of the lowest, significant conscious, unconscious rage. In a broader sense, the unconscious is the one who is able to know what is going on around him, or be able to describe or tell you what happened in his mind (Chodjim, 2013a: 220). Conscious contrast to know, a lot of people who knew about the abuse of the budget such as clicking "markup", give a budget with a variety of activities and a lot of interest in the preparation of the budget, but not to abuse the budget conscious.

Budget makes it contested, this view made people, government agencies, organizations or companies, so that the budget every year is always going up because all have an interest in which interest will determine priorities for action. We can ensure that the budget is used in operations today is a product of the ideology of capitalism is greedy, greedy, and greedy. This statement more were justified when we look at the reality of the accounting information intended only for the shareholders. While other parties who have contributed to the company's performance and then marginalized by the modern science of accounting. Agustian (2001: 91) argues they were principled on personal awards, will prioritize the decision to lift the personal self. Fear in preparing the budget should not be any errors at all, if this happens then worry will be reduced. In the company's strategic planning, budgeting is one of the most important things. Budget is working guidelines and targets to be achieved by an organization. Budget can also be used by management as a tool to determine the performance and motivate management in an attempt to achieve better performance in the future. One approach that is related to performance budgeting is participative budgeting.

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Participation budgeting is a process that describes the individuals involved in the preparation of the budget and have an influence on the budget targets and the need for achievement awards for the budget targets (Brownell, 1982).

The negative impact of budgetary participation is the emergence of budgetary slack. Budgetary slack is defined as the difference between the expected performance with that reported in the budget (Chow et al., 1988). This budgetary slack may occur in conditions there is asymmetry of information between managers (subordinate) with their supervisor. Asymmetry Information is a condition that occurs when subordinates have more information about the activities of his organization in comparison to his superiors (Baiman and Evans, 1983; Kren and Liao, 1988; Dunk, 1993). Anthony and Govindrajan (2001), stating that the conditions of information asymmetry arises in agency theory, the principal (owner) gives authority to the agent (manager/ subordinate) to manage its enterprise. Delegation of authority will lead to managers as managers of the company will be more aware of the prospect and company information leading to an imbalance of information between the manager and the owner called information asymmetry.

Conflicts often occur in budgeting planning process that is caused by unawareness of people in the enterprises. The unconscious on the laws of nature are in harmony, balance and harmony create conflict, imbalance and disharmony for the community. It is a creation of the mind, mental and emotional himself. Performers imagine, hallucinate, thinking that he could do whatever it is the same as against the natural world that would hurt himself. (Krisna, 2010a; 18). Standpoint of thinking about the budget is important, especially for companies or institutions that are expected to grow. But if the process of budgeting is to excess will not always beneficial from all aspects and cause large budgets demands greater responsibility. All budget holders should be able to take responsibility for that mandate.

Based on budgeting background of a conflict with the conditions at budget planning process and from the perspective of agency theory, the authors can try to formulate how the mind in understanding one's blocking budgeting over the true reality. The purpose of this paper is to provide an understanding that the mind is one that can block the hijab human understanding of the true reality in the preparation of the budget. Meaning the true reality of the matter is if someone's already surpassed lust, mind, heart then there is only conscience. Conscience will be a mentor to what should be taken and what should be done because every human being has actually had a heart for guidance radar. (Agustian, 2001; 40).

2. METHOD

This is qualitative method based on postmodern paradigm. This paradigm was suitable to sees realities both objectively and subjectively. Postmodern is a critique of modern paradigm that transforms the human way of thinking reality. The reality in the budgeting process has made human become stiff, rigid and intolerant with social phenomenon. The study in this paper will be done in two phases. First phase is to find technical dimension and meaning dimension by ethnomethodology study. The second phase is deconstruction, adding value from the first phase to reconstruct the concept of budgeting proses that bounded by its meaning from capitalist point of view.
3. DISCUSSION

a. Mind and Level of Awareness

Mind have been affected by beliefs, patterns of thinking groups, personal tendencies, interaction and suggestion. Too many thoughts expressed emotion such as verbal abuse, said a statement of praise or astonishment and admiration. According to Krisna. (2001b, 4), the energy within the human centered around the navel, around the generator and usually there are two possibilities, flowing downward or upward flow. Can we interpret that human life is controlled by the subconscious mind-the unconscious and if it is in this awareness, one would be hard, tough, stiff. Then violence will be justified as objectivity. Rigid will be justified as something logical. Stiffness will be justified as rationality. Conversely, if the flow to the top, it will make one's energy into creative and constructive. Someone to be unique, original and therefore one would be a blessing to the surrounding environment. Life would be controlled by the superconscious mind-by supra consciousness or higher consciousness, which means no longer justification but "Truth". If we live in this one point by then we could find a new identity.

While the mind is in the perpetrator budget makers always get the energy that is flowing down by the subconscious mind-controlled by the consciousness and if it is in this awareness that the perpetrator will be hard, tough, stiff. Because of the limits in budget formulation makes one think straight, efficient and accurate and organized to get permission to avoid confusion. Logical thinking is presented to escape from emotional bias and confidence. (Mundiri, 2012). According to Chodjim.(2013b: 47). The human mind that arises in the mind not in view as reality. Human life in this world as there opinions, opinions issued from the mind. During the compilation of results in different opinions then leave for mercy when the difference is that different people have been enlightened opinion. In fact, not everyone has the ability to manage a budget that exceeds the limit of its capacity. The number of people involved corruption, manipulation, and then imprisoned because of errors in managing the budget. Corruption is always linked with a deviation of money. That is, not all officers are able to manage and maintain budgets entrusted to it.

When the perpetrator is in a position budget subconscious mind - the unconscious which makes the budget with all interests (principal and agent), priorities, experiences, viewpoints, benchmarking, life principles and prejudices. Paradigm offender is not able to harm himself in the person actually has been given by God a soul, where the soul of each person is free to choose an attitude. React positively or negatively in the event already happen selfishness and pragmatism as the basis of capitalism as a veil (barrier) in reproducing all the information both from the standpoint of principal and agent. Awareness is the right of every person although some will aware earlier and some are quite slow everything from self of the perpetrator, as the source of self-consciousness is in the performer himself. Soul or spirit does not come from outside, increasing the self. While unconscious person capable of knowing what is going on around him, or capable predicted or tell what happened in his mind. This consciousness in the sense of day-to-day. There are 3 layers of consciousness that is beyond outer consciousness, inner consciousness, and divine consciousness. (Triwiyono, 2013). Ideally principal and the agent can attain divine consciousness. At the level of consciousness, the self, and researchers have not otherwise only God.

b. Budget is Nothing But Concept (Reality Mechanistic)

There are several arguments to the contrary between nominalism and realism. The nominalism assume that social reality is happening which is something different from the other
person is not merely a name, a concept, a label used to describe social reality. On the other hand the realism assumes that a social phenomenon is a real thing that is independent and does not change the individual assessment. (Burrell, G and Gareth.M.1979). Reality or true nature is sometimes referred to as virtual reality. But humans also have created a technology that is more virtual reality again, then become nature. Although referred to as a virtual reality, but the real world. So this is the real world of concrete reality, why because its form can be groped, can be seen, heard or even kissed and be enjoyed. If we try to extend the understanding pertaining to the sphere of social life, we face many puzzling phenomena such as the rules of conduct, values, purpose, ideals, strategies, designs, and power relations (The Relationships of power) in Capra.F. (2003: 86). Estimated organized with all the thoughts and information concepts such as the setting, purpose, ideals, strategies and staying power now how the action will be determined. Our thoughts create loud when we apply it in action. Every action in the budget must be led by a mind. Thoughts create words we say, the feeling that we feel, and our actions.

    For example anyone affected cases deviation estimates and then the action is preceded by a thought reap the rewards or punishments may even be in the prison, then for welfare and dignity can be dropped as low as this is a sacrifice from concept to master. After that the perpetrator can not be aware of what the innermost thoughts to himself, but to see the actions that have been taken (for examples: action corruption, markup, engineering, fraud, etc). Thought involved in the preparation of the budget is influenced by beliefs, mindset group, personal inclination, socially and suggestions. Also a lot of thought expressed as emotional outbursts such as verbal abuse, praise or astonishment and admiration of the realization of the budget. Realization of the budget in accordance with the budget plan is a form of satisfaction.

    Positive thinking does not only have a good effect on mood and psychological aspect of a person, but also for health, but positive thinking is certainly not common to everyone, sometimes there is just reason to feel pessimistic, anxious, worried. Gratitude is a positive energy do not think with what we have but to remember what we have is a good thing that ever happened to us. Sometimes negative thoughts often crossed, so do not put ourselves in the circle of people who like to complain instead we better choose people (friends/companions) are always provided support and encouragement so that we will feel the positive energy from them. So also when the agent in a preparation of the budget.

    c. Behavior Reality in Budgeting Process

    To achieve success in the preparation of the budget should be objective, but many in the preparation of the budget had not objective, not rational anyway, as the results of research and Unti.I. Rahayu.S (2007) that the Ego-cutting is a form of internal conflict in the budgeting process, the mental attitude of the apparatus should also be improved and awareness of his obligations as a public servant should be increased. If such a situation is maintained, do not expect we can achieve the ideals of a just and prosperous country. Well constituent actors in this case must be objectively rational life first. People who think objectively logical to distinguish between facts, image and reality.

    Let's discuss more deeply the reality of budgetary behavior here, ranging from the fact, the fact is something that actually happened, if I see an example "People who take money from the budget" then I see the "facts" about the person who took the money. I should not say that there are thieves budget money. Did he just take it or steal it, it must be proven. For example, "X" once a
To those who have known her, still see it as a corruptor. But it has changed. It would be a good person in the rest of his life. If we can objectively assess a person we do not get stuck on the impact that we have received. Some people think that success will happen because of luck, education or hard work. None of approaching the truth. (Ray, 2007). These factors are only a relatively small role in the outcome. Success is a science, we live in an orderly system that works according to the law is clear, specific and predictable. Success can be achieved if we understand and apply the laws and principles super strength universal (mindset, vision, partnership, giving, gratitude and accountability) is the strength of the all people to create something to be desired.

Man is the most powerful flare tower in the Universe. (Byrne, 2013) Simply put, all energy vibrating at a certain frequency. For energy, we also vibrate at a frequency, and the frequency we determine at any given time is what we think and feel so if we want success will come from the energy produced by our own bodies. When we think about what we want and we will emit frequencies, which means we make energy from what we want it to vibrate at a frequency and bring it to us. But the reality humans can provide electrical energy ourselves towards everything we want. We are spiritual beings, we are energy and energy can not be created or destroyed only changed the form of energy. We are all connected and we are all living a reality that's the system. One of the important things in a person's level of spiritual achieve is how much ego or darkness around the Soul which had been cut off and how much he identifies himself, the soul that lies within. This means that the darkness around the Soul or ego is a human tendency to see himself just as the five senses, mind and intellect. Ego is also known as the spiritual ignorance of the real condition of our existence is the soul / spirit, is the Soul / Spirit within. Once we do spiritual practice, or the ego's darkness began to decrease, until we reach the highest level of spiritual attainment where we can fully identify with the soul that is within us. If in the context of budgetary participation constituted only greed for profits as high regardless of the environmental impact, just opposite of greed, necessarily the same as disaster planting. When one's spiritual emotions increase, the person will be able to experience the helping hand of Almighty God in every aspect of life and therefore able to be committed to God. Once a person reaches the surrender conditions, the principle of God then can work through it. This principle is becoming increasingly manifest in the person and he and the people around him, experiencing God's divine energy flow through him. The level of spiritual attainment we are a key function in how we live our lives and how we are affected by the circumstances of life and destiny.

4. CONCLUSIONS

Thought in the preparation of budgets preclude understanding a person (the perpetrator budget) over the true reality in this case is subjective. Selfishness and pragmatism as the basis of capitalism as a veil (barrier) in reproducing all the information from the point of view of principal and agent resulted in a budget imbalance results. The imbalance is a result of human's physical environment and psychological and spiritual state of themself. This damage occurs because of a violation of natural law, that is the law of God. Budgeting processes involving principal and agent in this case with asymmetry information and different levels of interest could be due to the expansive nature and egoistic excessive and unbalanced.

Awareness is the right of every person although there were awakened early and there is a bit sluggish of self offender, as a source of self-consciousness is in the offender’s own. The soul or
spirit not come from outside ourselves. When he realized someone was able to know what is going on around him, or being able to predict or tell what is going on in his mind. Therefore, do not think too much about money, possessions, and especially the food. Because when one thinks about it, then it will be the same as the budget dignity, money and treasure it. A wise proverb says, a person who is always thinking about the treasure, the treasure will equal dignity, money, or food that has rotted, into the dirt. The wise man considers that, just thinking about the extent of property is considered low. Think the budget is important, but if the portion is too much, it will lower the status and dignity. Leaders should talk more about things more noble or adhiluhung. The more the budget, if it is not followed by an attitude of trust, it will be more and more people drowned and distorted, so that eventually go to jail. Adequacy budget is important, but the mind and soul of anyone should not be shackled by the budget.

5. REFERENCES
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