

Mitigating Budget Slack in Remote Work Environments: Evidence from Indonesian Shared Service Centers

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ABSTRACT: Remote work, accelerated by the COVID-19 pandemic, has transformed operational models across Indonesian Shared Service Centers (SSCs), offering flexibility but also creating challenges in maintaining budgetary discipline. This study examines how remote work and incentive structures shape the formation of budget slack, with particular attention to the moderating role of trust and organizational integration. Employing a quasi-experimental Difference-in-Differences (DiD) design, data were drawn from surveys, operational logs, and HR records across SSC units in Indonesia, with budget slack measured using validated Likert-scale instruments. The DiD estimations also included interaction terms for trust and incentives to test moderating effects. The findings indicate that remote work tends to increase budget slack due to reduced managerial oversight, yet performance-based incentives such as KPI-linked bonuses and ESOPs significantly mitigate this effect, especially in environments characterized by high managerial trust. The study underscores the need for holistic control frameworks combining digital tools, human centered leadership, and policy coordination. Effective SSC governance in hybrid environments requires incentive alignment, trust building, and cross functional collaboration.

Keywords: Budget Slack, Remote Work, Incentive Structures, SSC Governance, Trust, Indonesia.



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INTRODUCTION

The adoption of remote work in Indonesia has undergone a substantial transformation following the onset of the COVID-19 pandemic. Initially a health and safety measure, remote work has since become a permanent and normalized trend across sectors, echoing a broader global shift toward flexible working arrangements (Bilderback & Kilpatrick, 2024; Zlatić, 2024).

Technological readiness, accelerated by pandemic-induced disruptions, became a critical factor influencing the adoption and sustainability of remote work in Indonesia (Aleksandrov & Mauro, 2023). At the same time, cultural dimensions have also played an influential role. The Indonesian professional culture, historically anchored in face to face interactions, has gradually begun to

embrace digital communication platforms, reshaping managerial practices and employee acceptance of remote work (Thottathil & Veetil, 2024).

Remote work has notably altered the landscape of managerial control and operational visibility, particularly within back office environments. Managers have had to recalibrate performance assessment frameworks and engagement strategies, moving away from process based supervision toward outcome oriented evaluations. This transition resonates with the principles of trust based management, which rely on performance metrics and digital monitoring tools to oversee productivity (Makowski, 2023). However, such adaptations are not without concerns particularly those related to employee privacy and autonomy, which prompt ethical questions surrounding surveillance practices in remote settings (Huang et al., 2021).

Amid this evolving environment, shared service centers (SSCs) have emerged as pivotal components in organizational restructuring, especially across Southeast Asia. SSCs consolidate administrative support functions such as finance, HR, and IT, aiming to streamline operations, reduce redundancies, and enhance service delivery. In Indonesia, SSCs are increasingly viewed as strategic hubs that bolster operational agility and economic resilience in remote work contexts (Thottathil & Veetil, 2024). Through centralized operations and technology driven platforms, SSCs enable efficient coordination of remote teams while maintaining compliance and accountability standards (Makowski, 2023).

This study contributes by providing empirical evidence on how remote work and incentives shape budget slack in Indonesian SSCs, using a DiD approach to capture causal effects within these new operational contexts. Theoretical frameworks such as agency theory and behavioral budgeting offer valuable insights into the motivations and conditions that foster slack behavior (Herianti & Marundha, 2023; Sonjaya, 2024). These theories underscore the influence of organizational culture, communication dynamics, and managerial trust on budgeting practices (Kahar & Hormati, 2018; Sinaldi et al., 2023).

In this regard, Indonesia's regulatory landscape especially policies articulated through POJK and SEOJK has introduced structures that shape incentive designs within organizations. These regulations emphasize performance linked remuneration and risk aligned compensation strategies, particularly within financial services. Their implementation encourages transparency and ethical governance in employee incentivization, which, in turn, affects budgetary discipline and organizational performance (Nasir et al., 2022; Siljebo & Pettersson, 2022). For organizations navigating remote work, aligning budgeting practices with regulatory standards fosters institutional accountability and stakeholder confidence (Kahar & Hormati, 2018; Vanacker et al., 2016).

Recent empirical studies further illuminate how remote work can influence budgeting behavior and resource allocation decisions. Evidence suggests that the remote work setting impacts managerial engagement, risk perception, and motivation factors that ultimately affect budget planning and negotiations (Lintner & Boos, 2019). Alterations in these behavioral elements can shift the dynamics of budget preparation, including the tendency to create slack. Recognizing and understanding these mechanisms are imperative for enhancing financial management strategies in increasingly digital and remote organizational settings (Klein et al., 2019).

In conclusion, the post pandemic Indonesian workplace is experiencing substantial change, driven by technological evolution, cultural adaptation, and regulatory reform. Shared service centers have emerged as instrumental platforms for implementing these transformations, particularly in remote work environments. Within this context, budgetary control remains a critical issue, with slack behavior serving as a useful proxy for assessing organizational efficiency and managerial accountability. The integration of incentive design, regulatory compliance, and trust based management frameworks offers a multidimensional approach to tackling the complexities of budgeting under remote work conditions. This study aims to explore these interrelations through an empirical investigation of remote work, incentives, and budget slack in Indonesian SSCs.

METHOD

This study employs a quasi-experimental Difference in Differences (DiD) design to assess the impact of remote work and performance based incentives on budget slack in Indonesian shared service centers (SSCs). Given the practical constraints of randomization in organizational settings, the DiD approach offers a robust means to estimate causal relationships by leveraging pre and post intervention data from treatment and control groups.

The DiD method enables comparison of outcome trajectories between groups experiencing a policy change (e.g., remote work implementation or incentive introduction) and those that do not. By observing outcomes before and after the intervention, this method controls for confounding time trends that affect both groups similarly, isolating the net effect of the intervention. DiD has been widely applied in health, education, and organizational research (Hoes, 2024; Schatz et al., 2023), and its utility in this context lies in its capacity to accommodate non-random policy implementations across diverse SSC units.

The study focuses on SSCs operating in Indonesia, specifically finance and accounting functions within Telkom Group SSO and Grant Thornton Indonesia. Selection was based on variation in remote work adoption and incentive implementation, ensuring comparability and representativeness of SSC practices.

Data is drawn from three main sources:

1. Administrative data from HR and operations departments, including WFH policy details, bonus implementation records, and performance metrics (e.g., SLA compliance, error rates).
2. SAKERNAS national labor survey data (2020/2021) for benchmarking WFH prevalence and establishing control group comparability.
3. Custom perception survey administered to SSC staff to measure budget slack, trust, organizational commitment, and perceived fairness.

Survey items are structured using Likert scales, a standard practice in Indonesian studies to quantify subjective experiences (DeChant et al., 2019). Pre testing and iterative piloting were conducted to ensure instrument clarity and reliability.

- Budget Slack: Assessed through survey items gauging perceptions of ease in meeting budget targets, overstatement of needs, and negotiation behaviors.
- Remote Work Intensity: Measured using the proportion of staff working remotely (from R18A/D in SAKERNAS and organizational logs).
- Incentive Structure: Binary indicator reflecting the presence of performance based pay (e.g., KPI linked bonuses, ESOP).
- Moderators: Trust in management and organizational commitment, measured via validated survey items.

To enhance validity, administrative data is triangulated with perception survey data. Following best practices ((Abildgaard et al., 2016; Peters et al., 2020), survey instruments were aligned with organizational metrics to ensure semantic consistency. Timing of data collection was synchronized to link perceptions with real time operational conditions. Stakeholders participated in survey design to contextualize questions and enhance data relevance.

Participation in the perception survey was voluntary and anonymous. Informed consent was obtained, and data was stored in secure servers with restricted access. Ethical approval was secured from institutional research boards in compliance with Indonesian standards.

In summary, the use of DiD methods combined with administrative and survey data offers a comprehensive and contextually grounded framework for evaluating the behavioral effects of remote work and incentive structures on budget slack in Indonesian SSCs.

RESULT AND DISCUSSION

Descriptive Analysis

The transition to remote work in Indonesia post COVID 19 dramatically reshaped labor dynamics, particularly across sectors with high digital adaptability. Before the pandemic, remote work was uncommon, especially in industries reliant on physical presence such as manufacturing and agriculture. However, recent sectoral surveys have shown that up to 70% of employees in finance, IT, and professional services have transitioned to hybrid or fully remote work models (Faure et al., 2016; Parnes, 2021). This trend is less pronounced in hospitality and manufacturing, where only around 30% have adopted such models.

Shared service centers (SSCs), primarily operating in finance and accounting domains, have exhibited a notable shift toward remote frameworks. The incentive structures implemented in these environments vary significantly. Cash bonuses remain the dominant form of variable pay, often linked to quarterly performance reviews. ESOPs are emerging as a strategic incentive, aligning employee interests with organizational goals (Madrid et al., 2024).

HR and KPI reporting in SSCs is largely standardized, with digital dashboards tracking key metrics such as employee retention, training, and service delivery turnaround times (Flyvbjerg, 2017). SLA compliance rates across the studied SSCs consistently ranged from 85% to 90%, reflecting strong

adherence to operational benchmarks, while budget variance fluctuated between 5% and 15% due to internal adjustments and economic uncertainty (Tielbeek et al., 2016).

Table 1. Descriptive Summary of SSCs

SSC Unit	% WFH Staff	Incentive Type	Avg. Slack Score	SLA Compliance (%)	Budget Variance (%)
Telkom SSO 1	32%	KPI Based Bonus	3.7	88.4%	6.2%
Telkom SSO 2	10%	None	4.2	84.0%	11.3%
GTI Finance	40%	Cash + ESOP	3.3	91.2%	5.7%

DiD Estimation Results

To evaluate causal effects of remote work and incentive structures on budget slack, a Difference in Differences (DiD) approach was employed. SSC units that implemented new WFH policies and/or revised incentive structures served as the treatment group, while those maintaining prior configurations acted as the control.

Parallel trends assumptions were verified through pre-treatment trajectory comparisons. Propensity score matching further improved group comparability (Klis et al., 2024; Wing et al., 2018). Robustness checks confirmed the internal validity of the model.

The regression output indicated that remote work positively affected budget slack scores (+0.42, $p < 0.01$), corroborating hypotheses that reduced supervision heightens slack tendencies. However, interaction terms between WFH and performance based incentives were significantly negative (0.37, $p < 0.05$), suggesting that incentives attenuate the slack inducing effect of remote settings. The inclusion of trust as a covariate showed an additional mitigating effect (0.20, $p < 0.10$), supporting its role in budgetary behavior.

Table 2. Regression Output for Budget Slack Model

Variable	Coefficient	Std. Error	Significance
WFH Dummy	+0.42	0.08	***
Incentive $\times$ WFH	0.37	0.10	**
Trust Score	0.20	0.07	*
Constant	2.95	0.12	***

This aligns with prior research indicating that WFH environments affect perceptions of output and engagement, which in turn reshape budget dynamics (Panigyraki & Polyportis, 2024; Tay et al., 2024). Project completion rates and time logged were particularly sensitive to changes in incentive policy and remote work status.

Moderation Models

Trust in management significantly moderated the relationship between WFH and budget slack. Regression models incorporating the interaction of trust $\times$ WFH revealed that high trust environments exhibited lower slack regardless of remote work intensity. This supports theoretical assumptions that trust reduces the need for budgetary cushions (Regan et al., 2022).

Moreover, effective managerial communication within SSCs was found to reduce information asymmetry another key factor driving slack. High quality communication systems, supported by digital infrastructure, improved clarity around budget goals and reporting expectations (Learmonth et al., 2021).

Fairness in incentive distribution also emerged as a predictor of budgeting accuracy. Employees who perceived the incentive system as transparent and equitable were less inclined to manipulate budget figures. These findings echo those from Noble et al. (2020), indicating that organizational culture significantly shapes financial reporting behaviors.

Statistical moderation was tested using interaction terms in multiple regression models. The significance of these terms confirmed that both trust and communication quality moderate the relationship between remote work and budget slack. Interaction plots showed that under low trust conditions, WFH substantially increases slack, while under high trust conditions, the effect is muted (Brame et al., 2023).

In sum, the analysis substantiates the hypothesis that remote work increases budget slack, but that this effect can be counteracted by strong incentive frameworks and high trust organizational climates.

Incentives and Agency Alignment

The findings of this study underscore the complex interplay between remote work, incentive structures, and budget slack within Indonesian Shared Service Centers (SSCs). Building on the Difference in Differences (DiD) estimations, it is evident that remote work environments elevate the risk of budget slack an outcome that reflects both diminished managerial oversight and increased autonomy among employees. However, this effect is significantly moderated by performance linked incentive structures and the level of organizational trust, suggesting that the behavioral dynamics underpinning budget decisions are deeply context dependent.

Incentive mechanisms, when well calibrated to organizational goals, play a vital role in mitigating agency problems inherent to SSCs. These centers often involve hierarchical disconnects between executives and operational teams, creating opportunities for moral hazard and adverse selection. Performance based incentives, such as bonuses, profit sharing schemes, and ESOPs, serve to align employees' motivations with the objectives of the organization (Parnes, 2021). By rewarding outcomes tied to efficiency, service quality, or cost accuracy, these tools can cultivate a culture of accountability. However, as highlighted by Dahir et al. (2019), the success of such incentives is contingent upon their perceived fairness and transparency. Poorly designed schemes can

exacerbate cynicism, leading to disengagement and even strategic slack behavior nullifying their intended effect.

Challenges in Remote Monitoring

While remote monitoring systems have become increasingly popular in hybrid SSCs as a means to maintain control, their limitations must be acknowledged. Tools that track digital activity or measure time based outputs can provide superficial visibility into productivity but may fail to capture the collaborative and qualitative dimensions of work that are essential in service based roles (Ocampo et al., 2022). Excessive monitoring can also erode trust, producing a counterproductive environment marked by anxiety, resistance, and decreased morale. Furthermore, the reliance on remote monitoring may unintentionally amplify workplace inequalities, as not all employees have equal access to conducive home office setups or digital infrastructure (Gordon et al., 2024). This undermines the validity of comparative performance evaluations and can distort incentive allocations.

The Role of Trust and Culture

Against this backdrop, trust and organizational culture emerge as critical, though intangible, assets in the governance of SSCs. The data suggests that in high trust environments, the negative impact of remote work on slack is significantly reduced. Trust fosters open communication, reduces the perceived need for defensive budgeting tactics, and supports the voluntary sharing of accurate performance data (Regan et al., 2022). Conversely, low trust environments incentivize concealment, budget padding, and generalized disengagement. A strong culture one that values collaboration, fairness, and shared accountability can therefore amplify the effectiveness of both formal controls (like incentives) and informal controls (like peer accountability).

Policy Integration between HR and Finance

These behavioral mechanisms also intersect with structural and policy level considerations, particularly the integration between Human Resources and Finance departments. In Indonesia, evidence indicates that successful organizational transformation under hybrid or remote models often hinges on the alignment between compensation, control systems, and strategic planning (Azhar et al., 2024). Policy integration across HR and finance ensures that budget setting processes reflect not just financial efficiency but also employee engagement and long term capacity development. Yet, this integration is not always seamless. Cultural differences, conflicting departmental priorities, and uneven familiarity with strategic goals can hinder alignment (Bell & Smith, 2021). Achieving synergy thus requires deliberate efforts, including cross functional dialogue, co designed performance metrics, and education programs that bridge functional silos.

Implications for SSC Governance

Importantly, these findings contribute to a growing body of literature that emphasizes the need for multidimensional control systems in post pandemic workplaces. Remote work, while offering flexibility and cost saving potential, introduces new risks that traditional control models may not fully address. This study confirms that incentives, monitoring, trust, and interdepartmental coordination must be co designed to prevent slack and ensure resilient SSC performance.

In conclusion, the effectiveness of remote SSC governance in Indonesia depends not only on policy interventions or digital tools but also on how these elements interact within the broader organizational ecosystem. Incentives reduce slack when perceived as fair. Monitoring supports accountability when balanced with empathy. Trust reduces defensive behavior, while integrated HR finance policies ensure systemic alignment. Organizations that appreciate and manage these interdependencies will be better positioned to harness the advantages of hybrid SSC models while mitigating their inherent risks.

CONCLUSION

This study examined the impact of remote work and incentive structures on budget slack in Indonesian SSCs through DiD analysis. The results confirm that while remote work increases the likelihood of slack due to reduced oversight, performance-based incentives and high managerial trust significantly reduce this risk. The contribution of this study lies in positioning SSCs as a unique context to investigate post-pandemic budgetary behavior and in demonstrating the effectiveness of incentive-trust alignment.

Key findings revealed that performance based incentives such as KPI linked bonuses and ESOPs significantly reduce slack behavior when aligned with transparent performance metrics. Moreover, trust in management was shown to moderate the relationship between remote work and slack, highlighting the importance of soft controls in organizational governance. These insights support a more integrated approach to performance management one that blends formal incentives with relational dynamics such as communication quality and perceived fairness.

The study also highlighted the role of remote monitoring and its limitations. While monitoring technologies can offer visibility into work patterns, over reliance on them may erode employee trust and morale, especially when not paired with empathetic leadership practices. Thus, SSCs should adopt a balanced strategy that combines digital oversight with human centered management approaches.

In addition, the integration of Human Resources and Finance departments emerged as a strategic enabler for cohesive governance. When compensation structures, performance incentives, and budgeting practices are coordinated, organizations can align individual and organizational goals more effectively. Cross functional collaboration ensures that policy frameworks support both operational efficiency and employee engagement.

This research contributes to the literature by positioning SSCs as an ideal setting to study the evolving nature of work and budgetary behavior in the post pandemic landscape. It underscores

the importance of tailoring incentive designs and monitoring systems to the specific context of hybrid work models. Moreover, it reinforces the value of trust and communication as cornerstones of budgetary integrity.

Looking ahead, future studies could expand on these findings by incorporating longitudinal data across more diverse organizational settings or exploring sectoral variations within the SSC ecosystem. Further investigation into the role of digital equity in remote work performance assessments would also offer valuable insights. Ultimately, fostering alignment among digital tools, human values, and institutional policies is key to ensuring effective and ethical SSC governance in an increasingly hybrid world.

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