

The Effect of Budget Participation, Budget Goal Clarity, Group Cohesiveness and Asymmetric Information on Budgetary Slack in all Districts In Medan City

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Abstract

This study aims to investigate the influence of budget participation, budget goal clarity, group cohesion, and information asymmetry on budgetary slack partially and simultaneously. The methodology in this research uses a quantitative research approach. The population and sample in this study consisted of 63 respondents who were the Heads of Sub-districts in Medan City. According to the results of the study, overall budget participation, budget goal clarity, group cohesion, and information asymmetry simultaneously affect budgetary slack. Directly, budget goal clarity and group cohesion have a significant partial effect on budgetary slack, while budget participation and information asymmetry do not affect budgetary slack.

Keywords: Budget Participation, Budget Goal Clarity, Group Cohesiveness, Information Asymmetry, Budgetary Slack

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Introduction

Budget is an important element in planning, covering various types of financial planning for the future that contain various targets and steps in achieving each of the organization's targets. The budget is related to the effectiveness of the manager's performance in the organization and can be measured through the achievement of predetermined budget targets. In local government management, the budget is expressed through the APBD (Regional Revenue and Expenditure Budget). After the reform in Indonesia, the government issued government regulations including PP NO. 105 of 2000 which has been revised with PP No. 58 of 2005 concerning regional financial management and Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, where the APBD must be prepared using a Performance-Based Approach. With the implementation of the APBD preparation with a performance approach, the Medan city regional government has experienced a change in the budget system from a traditional budget system to a performance-based budget system.

Budget excellence in the public sector should be given more attention because the budgeting system has various characteristics, one of the characteristics of the budget is accuracy in achieving budget objectives. Clarity of budget objectives shows how clearly and specifically the budget targets are defined so that the responsible individuals can understand them. With clear budget objectives, both budget preparers and implementers will obtain sufficient information related to the budget objectives to be achieved compared to the ambiguity regarding these objectives. Budget objectives in local government institutions are included in the Regional Strategic Plan (Renstrada) and the Regional Development Program. By understanding the right budget targets, Budgetary slack can be minimized (Kridawan and Amir, 2014). Through financial instruments such as budgets, there are still inaccuracies in determining inputs, which ultimately do not reflect budget efficiency and effectiveness (Yeyen, 2013). Local governments are required to be responsible for the implementation of the APBD, both in the form of performance reports and financial reports. The approach used by the government is a performance-oriented budget.

Some time ago, the budget gap in all sub-districts in Medan city was in an unstable situation, which can be seen from the amount of SilPA funds (budget calculation surplus) in 2014 of Rp. 73,003 million and for 2015 it increased by Rp. 186,396 million but in 2016 it decreased by Rp. 35,461 million (<http://pemkomedan.go.id>).

In the budgeting process, there are factors that can cause gaps in the budget. The budget functions importantly as a tool to regulate organizational operations, so that the strategies formulated can be implemented to achieve organizational goals (Triana, et al., 2012) and goals that are designed together or participatory will create a sense of responsibility from each individual to improve performance. Involvement in the budget has an effect on managerial performance, according to research by Setiawan and Rohani, (2019), Bumulo, et al., (2019), and Usman, (2017).

In the Budget Objective Variable or Budget Target, it can be realized through a series of activities that have been determined in the form of budget realization. With clear budget target objectives, it will be easier for the organization to set budget targets. Thus, the goals and budget targets designed will be in line with the goals that the organization wants to achieve. In addition to the clarity of budget objectives, managerial performance can also be influenced by organizational commitment. The mechanism of organizational commitment among local government officials will be responsible if supported by a strong commitment from the officials to local government agencies. For the Group cohesiveness variable, current developments have produced a group that can be recognized as cohesive if all members of the group have a bond that connects one member to another and the members of the group as a whole (Putranto, 2012). Group cohesion can have good or bad effects on the organization, depending on the goals of

the group itself. The formulation of the problem in this study is how the influence of budget participation, Budget Goal Clarity, group cohesiveness and information asymmetry affect budgetary slack with partial and simultaneous testing in all sub-districts in Medan City and The objective to be achieved from this study is to find out how Budget Participation, Budget Goal Clarity, Group Cohesiveness and Information Asymmetry influence Budgetary Slack by testing partially and simultaneously in all Sub-districts in Medan City.

Literature Review

2.1 Budget Participation

A budget is a plan regarding organizational activities that includes various operational activities that are interrelated and influence each other as a guideline for achieving the goals and objectives of an organization. Budget participation is a process in which individuals involved in budget preparation have influence over budget objectives and receive recognition for achieving those objectives (Brownell and Mc Innes, 1986). Budget preparation in government organizations is basically similar to organizations that aim to seek profit, as mentioned by Mahsun et al. (2011). Some of these similarities include: (1) Government organizations are part of the same economic system and use the same resources to achieve their goals; (2) Government organizations must also use limited resources to create goods and services, so they require cost analysis and cost control so that these resources are used efficiently and effectively. Although these two types of organizations have similarities, there are several key things that differentiate them. First, government organizations do not aim to make a profit. Their primary goal is to obtain funding sources and use those funds to produce goods and services that are beneficial to society, as long as the funds are available. Second, government organizations' funding sources come from various sources that are legitimate according to law, without a focus on seeking future profits. Third, the price of goods and services is entirely determined by the government with the primary goal of providing services and satisfaction to the community. The budgeting system in Indonesia, both at the central and regional levels, is regulated by several laws and regulations. Law Number 17 of 2003 concerning State Finance is the main basis for managing state finances as a whole, including the preparation and implementation of the APBN. In addition, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments strengthens the performance-based planning and budgeting system at the regional level.

2.2 Budget Goal Clarity

The budget must be able to be a benchmark for achieving expected performance, so that budget planning must be able to describe performance targets clearly. Budget Goal Clarity targets refers to how clearly and specifically the goals of the budget are defined, so that the budget can be understood by those responsible for achieving those targets. Effective and accountable local government financial management is closely linked to the local government budget. According to Kenis (2009), The Budget Goal Clarity targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget can be understood by the person responsible for achieving the budget targets. Budget Goal Clarity objectives indicates the extent to which the objectives are set clearly and specifically, so that they are easily understood by the parties responsible for achieving them (Kenis, 1979 in Suhartono and Solichin, 2007). With clarity of budget objectives, local government officials can know exactly what they want to achieve, so that they have sufficient information, unlike if the budget objectives are unclear. Budget Goal Clarity objectives also helps local government officials in preparing budgets more easily in order to achieve the targets that have been determined.

2.3 Group Cohesiveness

To achieve maximum work targets, a sense of unity and cooperation between members of the group is needed. Work groups are very important for organizations in achieving their goals. This is understandable because every organization, regardless of its form and type, has a specific goal. In the process of achieving these goals, it is impossible to be done by just one person, but requires the participation of several people or even many people. Therefore, the existence of work groups is indeed very much needed by the organization. Group cohesion or cohesiveness is the feeling of individuals who feel attracted to the group and their drive to stay with the group. This is an important factor in achieving group success. An employee or worker feels cohesive when they believe that their group will help them achieve their goals, complement each other's needs, or provide social support during times of crisis (McShane and Glinov, 2010).

Formal and informal groups can have compatibility or similarities in attitudes, ways of acting, and the actions they take. This condition is called Group Cohesiveness, which generally indicates the desire of its members to stay together in the group rather than forcing members out (Gibson, 2013). Furthermore, Robbins (2013) explains Group Cohesiveness as the level that indicates that its members are attracted to each other and motivated to stay in the group. If the goals of a highly cohesive group are not in line with the goals of the organization, this can lead to budgetary slack. The difference between group goals and organizational goals will affect the decision-making process in budgeting, thus increasing the likelihood of budgetary slack (Oksanda, 2015).

2.4 Asymmetric Information

Anthony (2011) said that the condition of asymmetric information appears in agency theory. In this theory, the company owner or superior gives authority to managers or subordinates to manage the company. Asymmetric information occurs when the owner or superior does not have enough information about the performance of subordinates, making it difficult to assess how much the subordinates contribute to the results achieved by the company. An uncertain environment can also make subordinates know more about technical matters than superiors.

Information asymmetry occurs because of the difference between the information held by top-level managers and lower-level managers, which is caused by differences in sources and access to the information. According to Umar (2014:2), information asymmetry is a situation where subordinates have more information than superiors, or vice versa. If the first condition occurs, superiors will ask for higher results from subordinates, even though according to subordinates the target is too difficult to achieve. However, if the second condition occurs, subordinates tend to state lower targets compared to the actual capabilities that can be achieved. The condition where one party has more knowledge than the other party is called information asymmetry. This situation requires a participatory budget system so that the information held by subordinates can be conveyed to superiors.

2.5 Budgetary slack

According to Douglas and Wier (2000), budgetary slack is the difference between the performance target set and the performance actually achieved. Young (1985) stated that budgetary slack refers to the amount of budget proposed by someone who is below, where the amount is lower than his productive capacity. According to Dunk (1993), the dimensions of budgetary slack include several factors such as budget standards, budget success, budget tightness, budget emphasis, budget efficiency, and budget targets. Based on the theories that have been explained, it can be concluded that the measurement of budgetary slack dimensions includes factors. The dimensions of budgetary slack according to Dunk (1993) include several

factors, such as budget standards, budget achievement, budget tightness, budget focus, budget efficiency, and budget targets. Based on the theories discussed previously, it can be concluded that the measurement of budgetary slack dimensions includes these factors. The dimensions of budgetary slack according to Dunk (1993) include factors such as: budget standards, budget success, budget tightness, budget emphasis, budget efficiency, and budget targets. Based on the explanation of the theories above, it can be said that the measurement of the dimensions of budgetary slack includes factors such as: budget standards, budget success, budget tightness, budget emphasis, budget efficiency, and budget targets.

Methods

The type of research conducted is qualitative research and causal associative research, namely research that aims to determine the influence between two or more variables (Sugiyono, 2010). The population in this study was 63 employees involved in budget preparation in all sub-districts in Medan City. The sample in each sub-district office for this study consisted of one Head of Finance Sub-Division/Head of Program Preparation Section, one Sub-District Secretary, and one Treasurer. The operational variables used in this research include Participation in budgeting, measured by involvement in budget preparation, Clarity of budget targets, measured by the specificity of budget objectives, Group Cohesiveness, measured by social strength, Information Asymmetry, measured by the amount of information held by subordinates compared to supervisors, and Budgetary Slack, measured by the standard in the budget. The data collection technique uses a questionnaire/survey distributed to respondents for 1 week and then taken back to be processed in the form of Data Analysis Testing using the Multiple Linear Regression Method through Partial and Simultaneous Testing.

Result and Discussion

Result

4.1 Validity Tes and Reability Test

Validity

According to Ghozali (2016), validity testing is used to check whether a questionnaire actually measures what is to be measured. A questionnaire is considered valid if the questions in the questionnaire are able to describe what is to be measured. The value used as a reference in the validity test is the correlation coefficient (Corrected Item-Total Correlation) which must have a value greater than 0. 30. The following is a table of the output results of the validity test using the SPSS 16 for Windows program.

Table 1. Validity Test Budget Participation (x₁)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	15.7937	10.392	.551	.835
q2	15.9048	10.829	.623	.817
q3	16.0159	9.016	.797	.765
q4	16.0794	10.042	.607	.820
q5	15.6349	9.397	.670	.803

Table 2. Validity Test Budget Goal Clarity (x_2)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	16.8254	3.437	.456	.671
q2	16.8254	3.082	.536	.637
q3	16.9683	2.902	.540	.634
q4	17.0317	3.063	.472	.665
q5	16.9206	3.655	.353	.706

Table 3. Validity Test *Group Cohesiveness* (x_3)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	16.6508	7.618	.742	.866
q2	16.5397	7.865	.698	.876
q3	16.6667	7.903	.754	.864
q4	16.6508	7.424	.769	.859
q5	16.6667	7.484	.716	.873

Table 4. Validity Test Asymmetric Information (x_4)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	14.9524	8.788	.440	.837
q2	14.8254	8.372	.551	.809
q3	15.1905	7.350	.702	.765
q4	15.4603	6.833	.743	.751
q5	15.0000	7.645	.672	.775

Table 5. Validity Test *Budgetary Slack* (Y)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	14.8730	12.016	.604	.782
q2	15.0794	11.913	.563	.794
q3	15.1429	10.931	.738	.741
q4	15.0952	10.894	.723	.745
q5	14.8571	13.157	.423	.832

Based on table 2 to table 5, it can be seen that the Corrected Item-Total Correlation value is more than 0.30, which indicates that all questions in the questionnaire have sufficient validity.

Reability Test

An instrument is considered reliable if it has a positive alpha value and is above 0. 60. The higher the alpha value, the more reliable the measuring tool is. Below are the results of the reliability test for the variables: Budget Participation, Budget Goal Clarity, Group Cohesiveness, Asymmetric Information, and Budgetary Slack, as shown in Table 6, Reliability Test.

Table 6. Uji Reliabilitas

Variable	Cronbach's Alpha Value
Budget Participation	.842
Budget Goal Clarity	.710
Group Cohesiveness	.892
Asymmetric Information	.822
Budgetary Slack	.816

Each question or questionnaire item has a positive alpha value and is greater than 0.60. Thus, it can be concluded that all variables have met the requirements to be reliable.

4.2 Hypothesis Testing

Multiple Linear Regression Analysis

Multiple regression model is considered a good model if it meets the normality assumption of the data and is free from classical statistical assumptions, including multicollinearity and heteroskedasticity. Below are the results of the analysis using the SPSS program.

Table 7. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.092	6.095		3.789	.000
	Budget Participation	.032	.130	.029	.246	.806
	Budget Goal Clarity	-.735	.232	-.380	-3.174	.002
	Group Cohesiveness	.371	.144	.302	2.586	.012
	Asymmetric Information	.151	.144	.123	1.049	.299

The regression equation produced from the table above is as follows:

$$Y = 23,092 + 0,032X_1 - 0,735X_2 + 0,371X_3 + 0,151X_4$$

Based on the output results of data processing using SPSS as presented in table 4.8, it can be interpreted as follows:

Table 8. Interpretation of Multiple Linear Regression Analysis Results

Variable	Interpretation
Budget Participation	+0.032 which has a positive value indicates that budget participation has a positive effect on budgetary slack. The higher the budget participation, the greater the impact on increasing budgetary slack.
Budget Goal Clarity	-0.735 (negative), indicating that the clearer the budget objectives have a negative influence on budgetary slack. The better the Budget Goal Clarity objectives, the more likely it is to cause a decrease in budgetary slack.
Group Cohesiveness	+0.371 (positive), meaning that the level of group cohesion positively affects budgetary slack. Strong group cohesion usually causes budgetary slack to increase.
Asymmetric Information	+0.151 which is positive indicates that asymmetric information has a positive impact on budgetary slack. The higher the level of asymmetric information, the greater the possibility of budgetary slack increasing.

Significant test of partial influence (t-test)

Table 9. Interpretation of Significant Influence with t Value and Probability Value (Sig)

Variable	t-value count	Table t value	Interpretation
Budget Participation	0,246	±1,999	Budget participation does not have a significant effect on budgetary slack. (t count < t table) furthermore, the significance value of 0.806 is greater than 0.05, so the null hypothesis (Ho) is accepted.
Budget Goal Clarity	-3,174	±1,999	The influence of Budget Goal Clarity is very large on budgetary slack. (Count < Table) The significance value of 0.002 is

Variable	t-value count	Table t value	Interpretation
			smaller than 0.05, so the null hypothesis (Ho) is rejected.
Group Cohesiveness	2,586	±1,999	The influence of cohesiveness in the group significantly affects budgetary slack (see calculation > table) with a significance value of 0.012 which is smaller than 0.05, so Ho is rejected.
Asymmetric Information	1,049	±1,999	The influence of asymmetric information does not have a significant effect on budgetary slack (t-value < t-table value) with a significance level of 0.299 which is greater than 0.05, so the null hypothesis is accepted.

Uji signifikan pengaruh parsial (uji t)

The F test is used to evaluate the impact of several independent variables simultaneously on the dependent variable. One way to determine the results of the F test is to do a quick look, as mentioned by Ghozali (2016: 96).

Table 10. Simultaneous Significance Test (F-Test)
ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	238.269	4	59.567	4.050	.006 ^a
Residual	853.159	58	14.710		
Total	1091.429	62			

a. Predictors: (Constant), Budget Participation, Budget Goal Clarity, Group Cohesiveness, Information Asymmetry, Budgetary Slack

b. Dependent Variable: Budgetray Slack

Coefficient of Determination Test (R²)

Table 11. Coefficient of Determination (R²) Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.467 ^a	.218	.164	3.83532

a. Predictors: (Constant), Budget Participation, Budget Goal Clarity, Group Cohesiveness, Information Asymmetry, Budgetary Slack

Based on Table 11, the coefficient of determination value is found in the R Square column. It is known that the R Square value is 0.218, which indicates that all independent variables together affect the budgetary slack variable by 21.8%. Meanwhile, 78.2% of the influence is still influenced by other factors not included in the model.

Discussion

1. Discussion of the Influence of Budget Participation on Budgetary Slack

If associated with the indicators used in this study, then participation in the budget preparation process, contribution in budget planning, and various opinions or input from related parties, both superiors and subordinates, must be considered and monitored to reduce the possibility of budget deviation. Too much input or opinion can actually hinder the decision-making process related to budgeting, and involving people who do not understand budgeting can cause deviations in the budget. To achieve budget targets, involvement in the budget process is needed, but it must be within certain limits where not all parties must be involved. In partial testing, involvement in the budget did not show a significant impact on budget slack. This study supports Setiyanto's theory (2012) which states that participation in the budget has the most minimal influence in creating budget slack. In the sub-district environment of Medan city, this phenomenon can occur due to differences in employee job descriptions. For example, in other organizations, treasurers are usually involved in the budget preparation process, but in the sub-district, the treasurer referred to here is the expenditure treasurer, who is not often involved in budget preparation. However, in this study the treasurer's function was taken as a sample, so it affects the test results.

2. Discussion of the Budget Goal Clarity on Budgetary Slack

Understanding of Budget Objectives has been shown to have a negative impact on budget waste. This finding is in line with a study conducted by Erina (2016). In the context of sub-districts in Medan, the clearer the budget objectives, the less budget waste there will be. Therefore, if the budget objectives are well defined, then budget waste will not arise. The results of partial testing indicate that clarity in determining budget targets has a significant impact on the existence of budget gaps. Therefore, it is very important to set budget targets clearly while considering the scale of budget priorities and the importance of the targets. Kenis (2009) stated that determining specific goals will be more effective than not setting clear goals. This theory is relevant to explain how important clarity is in goals or targets. Regarding budgetary slack, if budget implementers in the Medan city sub-districts are aware of and understand the budget targets that have been determined, then they will be more able to realize or achieve them, so that they can avoid the emergence of budgetary slack.

3. Discussion of the Influence of Group Cohesiveness on Budgetary Slack

Group cohesion is known to have a positive impact on budgetary slack. This means that a high level of cohesion will lead to high budgetary slack. This finding is in line with Alvin Zander's theory (1979), as written in Ikhsan, 2005 and Falikathun (2007). Related to Budgetary Slack, the decision-making process is highly dependent on the alignment of the group's views on organizational goals. If the views are supportive and the cohesiveness is high, then the efficiency and effectiveness of decision-making will be significant, conversely if the views are not supportive even though the cohesiveness remains high, then the efficiency and effectiveness will decrease. The results of the partial test indicate that group cohesion has a significant impact on budgetary slack. This finding suggests that unity and collaboration among group members are factors that influence the occurrence of budgetary slack. Interaction between individuals who show a desire to work together in budget planning, based on a sense

of having the same goals, will facilitate the budgeting process. However, differences in the character of each individual can reduce the level of cohesiveness. In the budgeting process, character variations can be a causal factor that makes high cohesion potentially cause budgetary slack.

4. Discussion of the Impact of Asymmetric Information on Budgetary Slack

The Influence of Unbalanced Information on Budget Excess, it is known that the variable of unbalanced information has a positive impact on budget excess. In other words, a high level of unbalanced information tends to lead to an increase in budget excess in the Medan city area. Therefore, both leaders and staff must coordinate more effectively in preparing the budget so that unbalanced information does not occur. The results of the partial analysis show that unbalanced information does not have a significant effect on budget overruns in the sub-districts of Medan City. This is likely caused by differences in character or way of thinking of leaders in communicating with their subordinates. Some leaders involve staff in the budget preparation process, while others do not, thus creating an information gap.

5. Discussion of the Simultaneous Influence of Independent Variables on Dependent Variables

The results of the ANOVA or F test obtained a calculated F value of 4,050 with a probability of 0.006. Because the probability is less than 0.05, it can be said that budget participation, clarity of budget targets, group cohesiveness and asymmetric information together have a significant effect on budgetary slack. The coefficient of determination is known to be $R^2 = 0.218$. This value means that all independent variables simultaneously affect the budgetary slack variable by 21.8%, the remaining 78.2% is influenced by other factors.

Conclusion and Suggestions

Conclusion

All independent variables, namely participation in budgeting, clarity of budget objectives, group cohesion, and unbalanced information simultaneously have a significant impact on budget slack. The results of the individual influence analysis show that participation in budgeting and unbalanced information do not have a significant impact on budget slack, while clarity of budget objectives and group cohesion have a significant individual impact on budget slack.

Suggestions

Considering the various issues that have been described in the background, this study was conducted and resulted in conclusions that have been summarized, therefore the author suggests:

1. The author expects further researchers to be able to include other variables that may have a significant impact on budget slack, so that other factors that influence budget gaps in all sub-districts in Medan City can be identified.
2. Based on the results of the analysis of this study, the variables of budget target independence and group cohesion show a significant influence on budget slack, therefore the author suggests that all sub-districts in Medan City prioritize attention to these aspects.

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