

UDC 332

**THE EFFECT OF ORGANIZATIONAL CULTURE AND INDIVIDUAL CAPACITY
TOWARD BUDGETARY SLACK WITH JOB-RELEVANT INFORMATION
AS MODERATING VARIABLE**

**Ardanari I Gusti Agung Ayu Surya Cinitya, Sudana I Putu, Ratnadi Ni Made Dwi,
Sukartha I Made**

Faculty of Economics and Business, Universitas Udayana (Unud), Bali, Indonesia

*E-mail: nana_ardanari@yahoo.com

ABSTRACT

This study was aimed to examine the effect of Organizational Culture and Individual Capacity on Budgetary Slack, while Job-Relevant Information moderates the relationship between Organizational Culture toward Budgetary Slack and moderates the relationship between Individual Capacity toward Budgetary Slack. This research was conducted at Regional Public Hospital of Bali Province. The primary data used in this study was obtained from questionnaire. Purposive sampling method was used as the method of determining sample and thus gaining a total of 121 samples. The technique of analyzing data used in this study was multiple linear regression test and moderated regression analysis (MRA). The results of the study shows that organizational culture had a negative effect toward budgetary slack and individual capacity had a positive effect toward budgetary slack. Job-relevant information weakens the relationship between organizational cultures toward budgetary slack. Job-relevant information strengthens the relationship between individual capacities toward budgetary slack. The implications of this research include are theoretical implications and practical implications, respectively: organizational culture, individual capacity and the interaction between organizational culture, individual capacity and job-relevant information affect the creation of budgetary slack, and that high job-relevant information tend to create budgetary slack.

KEY WORDS

Organizational culture, individual capacity, budgetary slack, job relevant information.

Budget is a very important requirement for every company, whether companies aiming for profit or non-profit organizations (Nafarin, 2013). Before the company operates, it is necessary to have a plan in the form of a budget, so that it is clear that the mission and targets will be achieved in the next period. An effective budget requires the ability to predict the future, which includes various factors. The budgeting process can be executed using top down methods and participatory budgeting. Oftentimes when participatory budgeting method is conducted there is slack, which is the difference between the amount submitted by subordinates and the best estimate from the organization (Hapsari, 2010). Most research on budgetary slack has been carried out in the private sector, especially in manufacturing companies. Budgetary slack research in the public sector, especially in Regional General Hospitals (RSUD) has not been widely carried out. Whereas in public sector organizations such as RSUDs, state-owned corporation (BUMN), regional state-owned corporation (BUMD), foundations, and cooperatives, they have very different budget characteristics, both in nature, preparation, and reporting.

One example of an indication of the occurrence of budgetary slack is in one of the Regional General Hospitals (RSUD) in Bali Province, where the total expenditure budget is greater than the actual expenditure and the revenue budget is smaller than the realized income. The explanation of the concept of budgetary slack starts from the agency theory approach. The practice of budgetary slack in the perspective of agency theory is influenced by conflicts of interest between agents and principals that arise when each party tries to achieve or maintain the level of prosperity it wants. If the agent participating in the budgeting process has specific information on local conditions, it will be possible for the agent to

provide the information it has to serve the company's interests. However, often the principal's desires are not the same as those of subordinates, causing conflicts between them. This can happen, for example, if the policy of giving company rewards to subordinates is based on budget achievement.

Factors that are thought to influence budgetary slack, namely organizational culture and individual capacity, organizational culture is closely related to the values, rules and norms possessed by an organization that can direct its members to work for the achievement of organizational goals effectively, thus making its members fully participate in achieving targets. determined, besides that individuals who have sufficient knowledge will be able to allocate resources properly, so as to reduce budgetary slack. The capacity or ability of an individual is the ability or ability which means that someone who has the ability or ability to do something that is realized through his actions to increase work productivity. Regarding the budgeting process, individuals who have sufficient knowledge will be able to allocate resources optimally, thereby reducing budgetary slack (Yuhertiana, 2004).

Based on the exposure of previous research, the influence of organizational culture and individual capacity on budgetary slack, it is found that the results are varied or inconsistent and there is still controversy which is suspected because of other factors that influence the relationship between the independent variables and the dependent variable. Conceptually and from the results of empirical research, there are several variables which are thought to have a role in moderating the influence of organizational culture and individual capacity on budgetary slack, including the culture of job relevant information. The use of job relevant information as a moderating variable is thought to be able to strengthen or weaken the relationship between organizational culture and individual capacity in budgetary slack, and the use of job relevant information as a moderating variable is based on information theory, because information can be defined as the result of data processing in a form that is more useful, and more meaningful to the recipient who describes a real event that is used for decision making. The existence of quality information helps subordinates or budget executors in determining alternative decisions and actions that need to be taken in achieving goals.

LITERATURE REVIEW AND HYPOTHESES

Agency theory can be defined as a concept that describes a contract between one or more people who act as principals, appointing others as agents to perform services for the interests of the principal, including delegating power in decision making (Jensen and Meckling, 1976). Agency theory is based on several assumptions. First, assumptions about human nature. This assumption emphasizes that humans always prioritize their self-interest, always try to avoid risk (risk-aversion), and humans are considered to have bounded rationality. Second, the assumption about the organization, in this assumption the organization is always considered to have a conflict of objectives between the interested parties, the asymmetric information between the principal and the agent, and efficiency as a criterion of effectiveness. Third, the assumption of information as a purchasable commodity (Sarwoko, 2010).

Lukka (1988) states that there are three motivations for creating slack in the budget. The first motivation is resource motivation. Where the budgetary slack occurs when the resources used exceed the resources allocated optimally. The second motivation is motivation to evaluate performance. Where the budget production target is set low in order to increase the likelihood of a favorable evaluation. The third motivation is called "motivation intention", which is for motivational purposes. Where the budget targets are set at an optimistic level to motivate subordinates to improve their performance. Subordinates will be motivated to achieve the targets set to meet their personal needs.

In general, Shannon's information theory or also called mathematical theory, views communication as a mechanistic, mathematical, and informative phenomenon, namely communication as the transmission of messages and how transmitters use channels or communication media. This theory utilizes code as the main means of constructing

messages and translating them (encoding and decoding). The point of concern lies in the accuracy and efficiency of the process, not in the meaning of the message itself (Ghifary, 2008). Information is an important function to help reduce feelings of ignorance. More and more information can influence or increase someone's knowledge and with the knowledge it creates awareness that eventually someone will behave in accordance with the knowledge they have. The existence of quality information helps subordinates or budget executors in determining alternative decisions and actions that need to be taken in achieving goals

The inconsistency of research results between researchers was mediated by the use of the contingency approach. The contingency approach is an application of the concept which states that there is no best control system that can be applied to all organizations and the application of the right system must consider the involvement of the contextual variables where the organization is located. The contingency approach can be used to analyze the design and management accounting system to provide information that companies can use for various purposes and to face competition (Otley, 1980).

According to Rodliyah (2016) budgetary slack is the difference between the planned budget and the actual implementation which is generally deliberately carried out for the personal interests of the budget executor. Merchant (1985) states that the existence of a budget gap has a negative impact because this budgetary slack provides the potential for easy-to-reach budgets and gives the wrong perception of the performance of the individuals involved. Budget gaps will only benefit certain parties and can hinder organizational performance.

Hasanah and Suartana (2014) state that organizational culture is the basic assumptions and beliefs possessed by members of the organization which are then used to overcome internal and external problems of the organization. Hasanah and Suartana (2014) also argue that participatory budgeting reflects that decisions that are quite important in the budgeting process are better arranged in groups rather than individually, this reflects the most prominent character of the dimensions of people-oriented organizational culture.

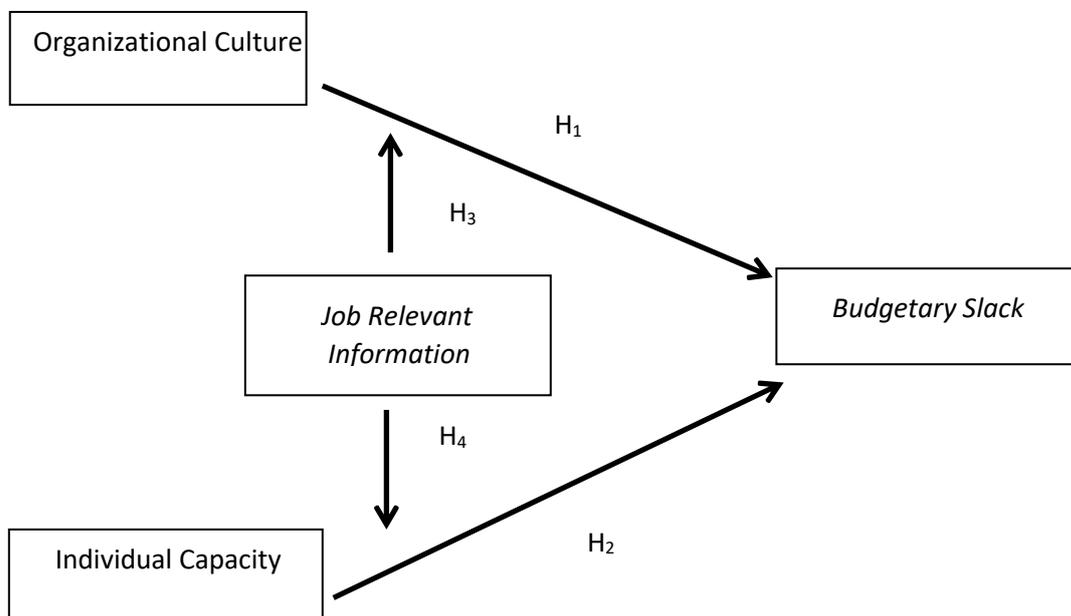


Figure 1 Research Concept

According to Basyir (2016) Individual capacity is an ability which means that someone who has the ability to do something which is realized through his actions to increase work productivity. Individual capacity is formed from the general education process, knowledge, training, and one's experience. Education is an investment in human resources that can improve work abilities and skills, so that it can improve one's performance. Basyir (2016), a qualified individual is an individual who has the capacity. Regarding the budgeting process,

individuals who have sufficient knowledge will be able to allocate resources optimally. However, in reality the increased individual capacity actually raises the notion that budgetary slack is a consequence that appears in budgeting that with budgetary slack, subordinates are more creative and freer to carry out their operational activities.

Job-relevant information improves performance by providing a more accurate estimate of the environment so that effective courses of action can be selected. Nasution (2017) states that if budget subordinates / implementers participate in budget preparation, it will result in disclosing the private information they have. Nurrasyid (2015) identifies the main information in an organization, namely job relevant information, which is information that facilitates decision making related to tasks. The budget executor (subordinate) in making decisions or actions is determined by job relevant information in preparing and carrying out tasks for activities requiring funds whether or not they are in accordance with the funds reserved by the superior (the funder). Therefore, the level of job relevant information affects the level of budgetary slack that occurs.

Based on the conceptual framework, the hypotheses put forward for this study are as follows:

- H1: Organizational culture has a negative effect on Budgetary Slack;
- H2: Individual Capacity has a negative effect on Budgetary Slack;
- H3: Job-Relevant Information strengthens the effect of Organizational Culture on Budgetary Slack;
- H4: Job Relevant Information strengthens the effect of Individual Capacity on Budgetary Slack.

METHODS OF RESEARCH

This research was conducted in all Regional General Hospitals in Bali Province. This research was conducted at the Regional General Hospital in Bali Province. The data source in this research is primary data obtained from questionnaires. The population in this study is the Regional General Hospital in Bali Province. The sampling technique used was the nonprobability sampling method with purposive sampling technique, with the following criteria: (1) RSUD has been a public service agency (BLU / BLUD) established for more than 3 years, (2) includes middle and lower level managers in budget preparation, (3) the source of RSUD revenue is not only from the RSUD itself, but also from the national budget (APBN) or regional budget (APBD). Obtained the research sample consisted of 9 Regional General Hospitals of Bali Province. Data was collected in two stages, namely the first stage collecting the number of participants in budgeting at 9 Regional General Hospitals in Bali Province. The first stage of data collection obtained 201 participants. The second stage, sending a questionnaire addressed to the budget preparation department at 9 Regional General Hospitals in Bali Province. Questionnaires were distributed from June to July and questionnaires were received in August 2020. The number of respondents in this study was 121 participants. The research hypothesis was tested using multiple linear regression and Moderated Regression Analysis (MRA). Furthermore, interpreting the results of the analysis based on theoretical and empirical studies to answer the subject matter in this study and as material to confirm previous theories and empirical studies, the latter makes conclusions and suggestions for further research.

Operational Definition of Variables:

1. Organizational Culture, measured by a questionnaire using 5 Likert scales, where the dimensions used are adopted from Ardinasari's research (2017). The indicators of these variables are innovation, courage to take risks, attention, people orientation, team orientation, aggressiveness, and stability;
2. Individual capacity, measured by a questionnaire using 5 Likert scales, where the dimensions used are adopted from Ardinasari's research (2017). The indicators of these variables are education, training, and experience;
3. Budgetary Slack, measured by a questionnaire using 5 Likert scales, where the dimensions used are adopted from Ardinasari's research (2017). The indicators of

these variables are productivity, standards in the budget, cost limitations, demands in the budget, efficiency, and targets;

4. Job Relevant Information (JRI), measured by a questionnaire using a 5 Likert scale. This statement consists of 8 items, where the dimensions used are adopted from Tuhu's (2018) research. The indicators of these variables are clarity in doing work, adequacy of information to make decisions, strategic information for decision evaluation, information to support decisions, information related to progress and organizational development, immediate availability of information, systematic and regular reports, and information on different units / subs.

RESULTS AND DISCUSSION

Statistic Descriptive

Descriptive statistics is a statistical method used to describe the collected data into clearer and easier to understand information. Table 1 below presents the results of the descriptive statistical test.

Table 1 – Descriptive Statistics Test Results

	N	Min.	Max.	Mean	Std. Deviation	Diff.	Mean	Criteria
Organizational Culture (X1)	121	22.00	35.00	28.27	4.11	13	2.60	Neutral
Individual Capacity (X2)	121	15.00	25.00	21.16	2.70	10	2,00	Agreed
Job Relevant Information (X ₃)	121	24.00	40.00	33.40	3.48	16	3.20	Neutral
Budgetary Slack (Y)	121	15.00	30.00	25.93	3.36	15	3,00	Agreed

Source: Data Processed, 2020.

The minimum value of the total score of respondents' answers for the Organizational Culture variable (X1) is 22.00 and the highest value is 35.00. The middle value (mean) of the total score of respondents' answers is 28.27, then the respondent's answer can be in the neutral category. This shows that the budget implementers of the Regional General Hospital in Bali Province have a Neutral response to Organizational Culture.

The minimum value of the total score of respondents' answers for the Individual Capacity (X2) variable is 15.00 and the highest value is 25.00. The middle value (mean) of the total score of respondents' answers is 21.16, then the respondents' answers can be categorized as Agree. This shows that the budget implementers of the Regional General Hospital in Bali Province have an agreeable response to individual capacity.

The minimum value of the total score of respondents' answers for the Job Relevant Information (X3) variable is 24.00 and the highest value is 40.00. The middle value (mean) of the total score of respondents' answers is 33.40, so the respondents' answers can be in the Neutral category. This shows that the budget implementers of the Regional General Hospital in Bali Province have a Neutral response to Job Relevant Information.

The minimum value of the total score of respondents' answers for the Budgetary Slack (Y) variable is 15.00 and the highest value is 30.00. The middle value (mean) of the total score of respondents' answers is 25.93, then the respondents' answers can be categorized as Agree. This shows that the budget executor of the Regional General Hospital in Bali Province has an agreed response to the Budgetary Slack in the prepared budget.

The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis. This test aims to determine and test the feasibility of the regression model used in the study. The classic assumption test used in this study includes the normality test, autocorrelation test, and heteroscedasticity test.

Based on the normality test, it explains that the Kolmogorov-Smirnov (K-S) value is 1.44, while the Asymp value. Sig. (2-tailed) of 0.08. These results indicate that the regression equation model is normally distributed because of the Asymp value. Sig. (2-tailed) 0.081 is greater than the alpha value of 0.05.

Based on the multicollinearity test, it explains that the tolerance and VIF values of all variables indicate that the tolerance value for each variable is greater than 10% and the VIF value is less than 10, which means that the regression equation model does not occur multicollinearity symptoms.

Based on the heteroscedasticity test, it explains that the significance value of the organizational culture variable is 0.54, the individual capacity is 0.92, job relevant information is 0.72, the interaction variable X1.X3 is 0.59 and the interaction variable X2.X3 is 0.99. . This value is greater than 0.05, which means that there is no influence between the independent variables on absolute residuals. Thus, the model made does not contain heteroscedasticity symptoms.

To determine the effect of organizational culture and individual capacity on budgetary slack, multiple linear regression statistical analysis is used. The results of this analysis can be seen in Table 2.

Table 2 – Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,39	3,81		2,99	0,00
	ORGANIZATIONAL CULTURE (X1)	-0,29	0,06	-0,36	-4,71	0,00
	INDIVIDUAL CAPACITY (X2)	0,55	0,09	0,44	5,80	0,00

Source: Data Processed, 2020.

From Table 2 it can be seen that the regression coefficient value of the Organizational Culture variable (X1), individual capacity (X2) and the dependent variable constant (Budgetary Slack), then obtained a simple linear regression equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 11,39 - 0,29 X_1 + 0,55 X_2$$

Ghozali (2016) states that adding the number of independent variables to the regression model will increase or decrease the error value, therefore to determine the total determination in multiple linear regression or moderation regression models, the adjusted Rsquare value is used.

Table 3 – Results of the determination coefficient test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
Dimension 1	0,80 ^a	0,65	0,64	2,00

Source: Data Processed, 2020

The test results give results in which the adjusted R2 (the adjusted coefficient of determination) in Table 3 is 0.64. This means that the variation in budgetary slack can be significantly influenced by the variable organizational culture (X1), individual capacity (X2), by 64 percent, while the remaining 36 percent is explained by other factors that are not explained in the research model.

The level of significant (α) used is 5 percent (0.05). If the significance level of t is greater than the value of $\alpha = 0.05$, then H0 is accepted and H1 is rejected. Conversely, if the level of significance t is less than or equal to $\alpha = 0.05$, then H0 is rejected and H1 is accepted.

In Table 2 it can be seen that the results of the statistical test for organizational culture variables obtained a regression coefficient of -0.29 with a significance level of t of 0.00 based on the results of these statistical tests, so hypothesis 1 which states that organizational culture has a negative effect on budgetary slack is accepted (H1 accepted) .

In Table 2 it can be seen that the results of the individual capacity variable statistical test obtained a regression coefficient of 0.55 with a significance level of t of 0.00 based on the results of these statistical tests, so hypothesis 2 which states that individual capacity has a positive effect on budgetary slack is rejected (H2 is rejected).

To find out whether the job relevant information variable is able to moderate the influence of organizational culture and individual capacity on budgetary slack, an interaction testing model (Moderated Regression Analysis-MRA) is used. This model aims to determine whether the moderating variable is able to influence the relationship between the independent variable and the dependent variable, where the regression equation contains an element of interaction (multiplication of two or more independent variables).

Table 4 – Moderated Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	148,86	28,12		5,29	0,00
	Organizational Culture (X1)	-3,34	0,53	-4,09	-6,22	0,00
	Individual Capacity (X2)	-1,86	0,69	-1,50	-2,69	0,00
	Job Relevant Information (X3)	-3,74	0,83	-3,87	-4,49	0,00
	X1.X3	0,09	0,01	4,75	5,69	0,00
	X2.X3	0,07	0,02	2,43	3,47	0,00

Source: Data Processed, 2020.

Based on Table 5.14, a moderation regression equation model can be made, which is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1.X_3 + \beta_5 X_2.X_3 + e$$

$$Y = 148,864 - 3,346 X_1 - 1,868 X_2 - 3,744 X_3 + 0,091 X_1X_3 + 0,072 X_2X_3 + e$$

The model reliability test or model feasibility test or more popularly known as the F test is the initial stage of identifying the regression model that is estimated to be feasible or not. The values listed are used for the Analysis Model serviceability test (where a number of variables x affects variable y) provided that a good probability number to be used as a regression model must be <0.05. This value can be seen in the Sig column. If the significance <0.05, the Analysis Model is considered feasible. If the significance value > 0.05, then the Analysis Model is considered not feasible. The results of the F test in this study can be seen in Table 5.

Table 5 – Model Feasibility Test Results (Test F)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	997,72	5	199,54	63,43	0,00 ^a
	Residual	361,74	115	3,14		
	Total	1359,47	120			

Source: Data Processed, 2020.

Based on the F test carried out in Table 5, the resulting significance level is 0.00 smaller than $\alpha = 0.05$. Thus, this research model is suitable to be used to prove the hypothesis that is formed or in other words the fit model.

Table 6 – Result of determination coefficient test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
Dimension 1	0,85 ^a	0,73	0,72	1,77

Source: Data Processed, 2020.

The test results give results in which the adjusted R² (the adjusted coefficient of determination) in Table 5.16 is 0.72. This means that the variation in budgetary slack can be significantly influenced by the variables of organizational culture (X1), individual capacity (X2), job relevant information (X3), interaction X1.X3 and interaction X2.X3 by 72 percent, while the remaining 28 percent is explained by other factors that are not explained in the research model.

The level of significant (α) used is 5 percent (0.05). If the significance level of t is greater than the value of $\alpha = 0.05$, then H₀ is accepted and H₁ is rejected. Conversely, if the level of significance t is less than or equal to $\alpha = 0.05$, then H₀ is rejected and H₁ is accepted.

Based on Table 4, the results of moderation regression analysis show that the regression coefficient value of the interaction variable X1.X3 (β_4) is positive at 0.09 with a significance value of 0.00, then the job relevant information variable is a moderating variable that weakens the influence of organizational culture on budgetary slack (H₃ rejected).

Based on Table 4, the results of moderation regression analysis show that the regression coefficient value of the interaction variable X2.X3 (β_5) is positive at 0.07 with a significance value of 0.00, then the job relevant information variable is a moderating variable that strengthens the influence of individual capacity on budgetary slack (H₄ be accepted).

CONCLUSION AND SUGGESTIONS

Based on the results of testing and discussion of statistics as described in the previous chapter, it can be concluded that:

1. Organizational culture has a negative effect on budgetary slack. This means that, the higher the organizational culture that is owned by the budget compilers, it can reduce the occurrence of budgetary slack in Regional General Hospitals;
2. Individual capacity has a positive effect on budgetary slack. This means that, the higher the individual capacity of the compilers of the budget, it can cause a budgetary slack at the Regional General Hospital;
3. Job relevant information weakens the influence of organizational culture on budgetary slack. This means that, when organizational culture is accompanied by high job relevant information, it will be able to increase the budgetary slack in the Regional General Hospital;
4. Job relevant information strengthens the influence of individual capacity on budgetary slack. This means that, when individual capacity is accompanied by high job relevant information, it will increase the budgetary slack in the Regional General Hospital.

The results of this study can contribute to the Regional General Hospital in Bali Province to pay more attention to several indicators such as opportunity and courage to take risks, experience of budget compilers, limits set for costs, demands in the budget, immediate availability of information, and availability of information from different sub / units within the Regional General Hospital.

Future studies may consider expanding the scope of the research area not only to general hospitals, but also to private hospitals. This is because this research area is only limited to the Regional General Hospital in Bali Province so that the research results cannot

be generalized to all objects as a whole. For further researchers, it can also add other moderating variables that are indicated to affect budgetary slack, such as locus of control.

REFERENCES

1. Aditya, Santika Amesti. 2014. Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Informasi Akuntansi Pada Rumah Sakit Umum (Studi Pada Rumah Sakit Umum Daerah Ungaran). *Jurnal Akuntansi*. Universitas Dian Nuswantoro Semarang.
2. Ardinasari, Intan Fitri. 2017. Kapasitas Individu, Budaya Organisasi, dan Asimetri Informasi pada Penyusunan Anggaran Partisipatif terhadap Budgetary Slack. *Jurnal Profita*.
3. Bangun, Wilson. 2008. *Intisari Manajemen*. Bandung: PT. Refika Aditama.
4. Basyir, Akhmad Azmi. 2016. Pengaruh Partisipasi Anggaran, Informasi Asimetri, dan Kapasitas Individu terhadap Budgetary Slack pada SKPD Pemerintah Kota Samarinda. *Jurnal Ekonomi dan Keuangan*.
5. Darlis, Edfan. 2000. Analisis Pengaruh Komitmen Organisasional dan Ketidakpastian Lingkungan terhadap Hubungan antara Partisipasi Anggaran dan Senjangan Anggaran. Universitas Gajah Mada, Yogyakarta.
6. Djasuli, M., Isnaini, Novaria. 2011. Efek Interaksi Informasi Asimetri, Budaya Organisasi, Group Cohesiveness dan Motivasi dalam Hubungan Kausal Antara Budgeting Participation dan Budgetary Slack. *jurnal PESAT*. ISSN:1858-.
7. Endrianto, Wendi. 2016. Analisa Pengaruh Penerapan Basel dan Good Corporate Governance Terhadap Manajemen Risiko pada PT. Bank Negara Indonesia (PERSERO) Tbk. Fe Ui.
8. Falikhatun. 2008. Interaksi Informasi Asimetri, Budaya Organisasi, Dan Group Cohesiveness Dalam Hubungan Antarpartisipasi Penganggaran Dan Budgetary Slack (Studi kasus pada rumah sakit umum daerah se jawa tengah). *Media Riset Akuntansi, Auditing dan Informasi*.
9. Febri, Kurnia. 2018. Pengaruh Partisipasi Anggaran, Penekanan Anggaran, Kapasitas Individu Dan Kejelasan Sasaran Anggaran Terhadap Budgetary Slack Dengan Informasi Asimetri Sebagai Variabel Moderasi. Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Surakarta.
10. Fitra, ilham. 2017. Pengaruh Partisipasi Anggaran Kejelasan Sasaran Anggaran dan Komitmen Organisasi terhadap Budgetary Slack. Fakultas Ekonomi Universitas Negeri Padang.
11. Ghifary. Muhammad. 2008. Teori Informasi Shannon. Program Studi Informatika Sekolah Tinggi Elektro dan Informatika. Institut Teknologi Bandung.
12. Ghozali, Imam. 2016. Aplikasi Analisis Multivariate dengan Program IBM SPSS 23. (Edisi 8). Semarang: Badan Penerbit Universitas Diponegoro.
13. Handoko, Hani T., Sukanto, Reksohadiprodjo. 1996. *Organisasi Perusahaan*. Edisi kedua.
14. Hapsari, Nanda. 2010. Pengaruh Partisipasi Penyusunan Anggaran Terhadap Kinerja Manajerial Dengan Komitmen Organisasi Dan Locus Of Control Sebagai Variabel Moderating. Skripsi. Fakultas Ekonomi Universitas Diponegoro.
15. Hasanah, Ulvani Cucu., Suartana, Wayan I. 2014. Pengaruh Interaksi Motivasi dan Budaya Organisasi pada Hubungan Antara Partisipasi Penyusunan Anggaran dengan Senjangan Anggaran. *E-Jurnal Akuntansi Universitas Udayana*.
16. Hofstede, Gert Jan., Minkov, Michael. 2010. The rules of the Social Game', in *Cultures and Organizations*. Software of the mind: Intercultural Cooperation and Its Importance for Survival.
17. Huang, Cheng-Li., Chen, Mien-Ling. 2009. The effect of attitudes towards the budgetary process on attitudes towards budgetary slack and behaviors to create budgetary slack', *Social Behavior and Personality*. Vol. 37; No. 5: 661.
18. Jaya, M. Faruq Dwi. 2019. The effect of budgetary participation, asymmetric information, budget emphasis, and organizational commitment on budgetary slack in Pemerintah Kota

- Pasuruan. jurnal ilmiah mahasiswa FEB.
19. Jensen., Meckling. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. V. 3, No. 4: 305-360.
 20. Kren, Leslie. 1992. Budgetary Participation and Managerial Performance: The Impact of Information and. Source: *The Accounting Review* *The Accounting Review*. Vol. 67, No. 3:511-526.
 21. Kriswantini, Dwi., Ode, Annisa. 2017. Pengaruh Kapasitas Individu, Komitmen Organisasi, dan Locus of Control Terhadap Budgetary Slack. *Jurnal SOSO2*. Volume 5 No. 1.
 22. Latuheru, Berlianus, P. 2005. Pengaruh Partisipasi Anggaran Terhadap Senjangan Anggaran Dengan Komitmen Organisasi Sebagai Variabel Moderating (Studi Empiris pada Kawasan Industri Maluku). *Jurnal Akuntansi dan Keuangan*.
 23. Lubis, ArfanIkhsan. 2011. *Akuntansi Keperilakuan*. Edisi 2. Jakarta: Salemba Empat.
 24. Lukka, K. 1988. Budgetary biasing in organizations: Theoretical framework and empirical evidence. *Accounting, Organizations and Society*.
 25. Maharani, Anak Agung Istri., Ardiana, Putu Agus. 2015. Pengaruh Partisipasi Penganggaran, Komitmen Organisasi, Dan Ketidakpastian Lingkungan Pada Senjangan Anggaran. *E-Jurnal Akuntansi*. ISSN: 2302-8556
 26. Maskun, Ali. 2008. Analisis Faktor Etika, Budaya Birokrasi, Tekanan Sosial, dan Kapasitas Individu terhadap Budgetary Slack (Senjangan Anggaran). *Terakreditasi Dirjen Dikti No. 43: 162-172*.
 27. Merchant. 1985. Budgeting and the propensity to create budgetary slack', *Accounting, Organizations and Society*.
 28. Nafarin, M. 2013. *Penganggaran Perusahaan*. Jakarta: Salemba Empat.
 29. Nasution, Bajora. 2017. Pengaruh Asimetri Informasi, Job Relevant Information Dan Efektivitas Pengendalian Anggaran Terhadap Budgetary Slack. *Jurnal Akuntansi*. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Padang
 30. Nurrasyid, Muhammad Nasmudin. 2015. Pengaruh Budgetary Participation, Information Asymmetry, Budget Emphasis Dan Job Relevant Information Terhadap Budgetary Slack (Studi Empiris Pada Sekolah Menengah Atas Di Tangerang Selatan). *Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah*.
 31. Otley. 1980. The contingency theory of management accounting: Achievement and prognosis', *Accounting, Organizations and Society*.
 32. Prawira, I Gusti Ngurah Putra Hangga., Wirasedana, I Wayan Pradnyantha. 2016. Budaya Organisasi Sebagai Prediktor Partisipasi Penganggaran Dan Implikasinya Pada Senjangan Anggaran. ISSN: 2303-1018 *E-Jurnal Akuntansi Universitas Udayana* Vol. 14.
 33. Rodliyah. 2016. Pengaruh Kejelasan Sasaran Anggaran, Partisipasi Anggaran Dan Penekanan Anggaran Terhadap Budgetary Slack Instansi Pemerintah Daerah Kabupaten Gresik. *Universitas Muhammadiyah Gresik*.
 34. Saputra, Made Dana., Putrayasa, I Made Agus. 2018. Analisis Activity Based Costing dalam Menentukan Besarnya Tarif Jasa Rawat Inap. *Jurnal Bisnis dan Kewirausahaan*. Vol. 14, No.1
 35. Sarwoko, Haris. 2010. Analisis Hubungan Antara Prinsipal Dan Agen Pada Perguruan Tinggi Muhammadiyah Di Jakarta. *Disertasi Universitas Indonesia, Jakarta*.
 36. Srimuliani, Ni Luh., Musmini, Lucy Sri., Herawati, Nyoman Trisna. 2014. Pengaruh Partisipasi Anggaran, Komitmen Organisasi dan Job Relevant Information (JRI) Terhadap Senjangan Anggaran (Budgetary Slack). *e-Journal S1 Ak Universitas Pendidikan Ganesha*. Volume 2, No.1.
 37. Sugiyono. 2017. *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D)*. Bandung : Alfabeta, CV.
 38. Sulfita, Ella., Basri, Hasan., Faisal. 2017. Pengaruh Job Relevan Information, Partisipasi Anggaran dan Komitmen Organisasi Terhadap Budgetary Slack (Studi pada SKPK Pemerintah Kota Banda Aceh). *Jurnal telaah dan riset akuntansi*, 10 NO. 2, p. PP 103-110.
 39. Tuhu, Sri Pangesti. 2018. Pengaruh Partisipasi Anggaran, Asimetri Informasi, Job

Relevant Information, Dan Pemberian Reward Terhadap Senjangan Anggaran (Studi Empiris pada Dinas dan Badan Kabupaten Sleman). Fakultas Ekonomi Universitas Islam Indonesia.

40. Wardani, Ni Kadek Muda. 2014. Budgetary Slack Dalam Penganggaran Perusahaan: Tipu Muslihat Sang Aktor. Fakultas Ekonomi Dan Bisnis Universitas Pendidikan Ganesha Singaraja.
41. Widiyastuti. 2016. Perbandingan Teori Perilaku Pencarian Informasi Menurut Ellis, Wilson dan Kuhlthau. Jurnal Pustaka Budaya. Vol. 3, No. 2
42. Yuhertiana, Indrawati. 2004. Kapasitas Individu Dalam Dimensi Budaya, Keberadaan Tekanan Sosial Dan Keterkaitannya Dengan Budgetary Slack (Kajian Perilaku Eksekutif Dalam Proses Perencanaan Anggaran Di JawaTimur). Simposium Nasional Akuntansi VII.