

DAFTAR PUSTAKA

Agustina, d. (2021). *Budgetary slack* sebagai pengukur partisipasi anggaran dan komitmen organisasi dengan self esteem, dan group cohesiveness sebagai variabel moderasi. *Journal of accounting and finance*, 6(2), 171–180.

Ahmad, w., kim, w. G., anwer, z., & zhuang, w. (2020). Schwartz personal values, theory of planned behavior and environmental consciousness: how tourists' visiting intentions towards eco-friendly destinations are shaped? *Journal of business research*, 110, 228–236.

<https://doi.org/10.1016/j.jbusres.2020.01.040>

Ajzen, i. (1991). *The theory of planned behavior*. 50(2), 179–211.
[https://doi.org/https://doi.org/10.1016/0749-5978\(91\)90020-t](https://doi.org/https://doi.org/10.1016/0749-5978(91)90020-t)

Alesina, a., favero, c., & giavazzi, f. (2019). Effects of austerity: expenditure- and tax-based approaches. In *journal of economic perspectives* (vol. 33, issue 2, pp. 141–162). American economic association.
<https://doi.org/10.1257/jep.33.2.141>

Amirullah, s., haliah, & nirwana. (2020). The influence of *budgetary* participation and competency on the performance of the local government with psychological capital as moderated variable. In *international journal of innovative science and research technology* (vol. 5, issue 1).
www.ijisrt.com483

Ananda, f., yulita, g. P., & tinggi, s. (n.d.). *Pengaruh penekanan anggaran partisipasi anggaran dan asimetri informasi terhadap senjangan anggaran pada badan perencanaan pembangunan daerah (bappeda) Sumatera barat*.

Anugerah, a. (2018). Pengaruh perencanaan dan pengawasan anggaran terhadap pencapaian tujuan anggaran pada kantor rri gunungsitoli. *Akuntansi syariah universitas islam negeri Sumatera*.

Bojar, a. (2017). Do political budget cycles work? A micro-level investigation of pre-electoral budgeting and its electoral consequences. *Electoral studies*, 45, 29–43. <https://doi.org/10.1016/j.electstud.2016.11.007>

Butterworth, & heinemann. (n.d.). *Budget for planning and control* (p. Harris, ed.; ed.).
<https://doi.org/https://doi.org/10.1016/b978-0-7506-4528-7.500119>
<https://doi.org/10.1016/b978-0-7506-4528-7.50011-9>



- Catrina, i. L. (2014). Budget constraints and political behavior in democracy. *Procedia economics and finance*, 15, 214–220. [https://doi.org/10.1016/s2212-5671\(14\)00487-0](https://doi.org/10.1016/s2212-5671(14)00487-0)
- Chong, v. K., & khudzir, n. F. (2018). The effect of mutual monitoring and need for achievement on *budgetary slack* in a team-based environment. In *advances in accounting behavioral research* (vol. 21, pp. 1–19). Emerald group publishing ltd. <https://doi.org/10.1108/s1475-148820180000021001>
- Conner, m. (2020). *Theory of planned behavior* (t. Gershon & robert c. Eklund, eds.; 4th ed.). <https://doi.org/10.1002/9781119568124.ch1>
- Davila, t., & wouters, m. (2005). Managing budget emphasis through the explicit design of conditional *budgetary slack*. *Accounting, organizations and society*, 30(7–8), 587–608. <https://doi.org/10.1016/j.aos.2004.07.002>
- Dewi, c. M. (2021). Pengaruh partisipasi anggaran terhadap *budgetary slack* pada sekretariat daerah provinsi sulawesi tengah the effect of budget participation on *budgetary slack* at the regional secretariat of central sulawesi province. *Sinar manajemen*, 08(01), 50–56.
- Farhan, y. (2018). *The politics of budgeting in indonesia*. University of sydney.
- Finn, d. W., seaton, l., & cronan, j. T. (1989). *Budgetary control and demographics in employee performance evaluation*. In *omega int. J. Of mgmt sci* (vol. 17, issue 3).
- Frow, n., marginson, d., & ogden, s. (2010). “continuous” budgeting: reconciling budget flexibility with *budgetary control*. *Accounting, organizations and society*, 35(4), 444–461. <https://doi.org/10.1016/j.aos.2009.10.003>
- Fukumoto, k., horiuchi, y., & tanaka, s. (2020). Treated politicians, treated voters: a natural experiment on political budget cycles. *Electoral studies*, 67. <https://doi.org/10.1016/j.electstud.2020.102206>
- Goraph, f. A. (2018). Perlukah kesetaraan dalam politik anggaran. *Osf preprints*. <https://doi.org/10.31219/osf.io/kub82>
- Gusti, j. S., & sofyan, e. (2019). Pengaruh tekanan anggaran, ambiguitas peran, opportunistic behaviour, dan self esteem terhadap *budgetary slack*. *Eksplorasi akuntansi*, 1(3), 1494–1509. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/13>



1., nadir, s., & haryanto. (2022). Politik anggaran dan relasi aktor dalam usulan anggaran pendapatan belanja daerah. *Politik profetik*, 10(1), 18.

- Illahi, b. K., & haykal. (2020). Penguatan kebijakan pengawasan terhadap pelaksanaan apbn dalam keadaan darurat guna mencegah terjadinya kerugian negara. *Simposium nasional keuangan negara*, 756–1115.
- Jensen, m. C., & meckling, w. H. (1976). Theory of the firm: managerial behavior, agency cost and ownership structure. In *journal of financial economics* (vol. 3). Q north-holland publishing company.
- Jermias, j., & setiawan, t. (2008). The moderating effects of hierarchy and control systems on the relationship between *budgetary* participation and performance. *International journal of accounting*, 43(3), 268–292. <https://doi.org/10.1016/j.intacc.2008.06.009>
- Khasanah, s. N., & kristanti, i. N. (2020). Pengaruh partisipasi penyusunan anggaran, kapasitas individu, self esteem dan kejelasan sasaran anggaran terhadap senjangan anggaran desa di kecamatan petanahan. *Jurnal ilmiah mahasiswa manajemen*, 2(3), 411–425. <http://journal.stieputrabangsa.ac.id/index.php/jimmba/index>
- Kruglanski, a. W. (1970). Attributing trustworthiness in supervisor-worker relations1. *Journal of experimental social psychology*, 6, 214–232.
- Kurnianto, s., & sulistyawati, r. (2023). The role of organizational politics in the relationship of participative budgeting with *budgetary slack* and performance based budgeting. In *online) jurnal riset akuntansi dan bisnis airangga* (vol. 8, issue 1). www.jraba.org
- Kurniawan, r. (2018). Mekanisme pengawasan dprd terhadap penggunaan APBD oleh pemerintah daerah dalam rangka otonomi daerah di Indonesia. *Yuridis unaja*, 1(1), 55–72.
- Lakasse, s., nasir hamzah, m., wahyuddin abdullah, m., & syahrudin, s. (2021). Mitigation of *budgetary slack* behavior through islamic religiosity and budget control: an empirical study of Indonesian local companies*. *Journal of asian finance*, 8(8), 355–0363. <https://doi.org/10.13106/jafeb.2021.vol8.no8.0355>
- Lau, c. M., scully, g., & lee, a. (2018). The effects of organizational politics on employee motivations to participate in target setting and employee *budgetary* participation. *Journal of business research*, 90, 247–259. <https://doi.org/10.1016/j.jbusres.2018.05.002>
- Letsolo, i. G., wanjiru, n. B., & gaiku, p. (2022). Monitoring budget allocation on performance of socio-economic empowerment projects: a case of women law in southern africa research and education trust project. *European scientific journal, esj*, 18(19), 158. <https://doi.org/10.19044/esj.2022.v18n19p158>



- Maiga, a. S., & jacobs, f. A. (2007). The moderating effect of manager's ethical judgment on the relationship between budget participation and budget *slack*. In *advances in accounting* (vol. 23, pp. 113–145). [https://doi.org/10.1016/s0882-6110\(07\)23005-6](https://doi.org/10.1016/s0882-6110(07)23005-6)
- Mangaratua pasaribu, e., & yudhia wijaya, s. (2017). Implementasi teori atribusi untuk menilai perilaku kecurangan akuntansi. *Journal ekonomi dan bisnis*, 4(1), 41–66.
- Maryati, sri., & hendrawan, r. (2020). *Budgetary slack: information asymmetry and emphasis of budgetary as moderating effect*. 14, 243–252. <https://ejournal.unsri.ac.id/index.php/ja/article/view/11780>
- Mestry, r., & naidoo, g. (2009). Budget monitoring and control in south african township schools: democratic governance at risk. *Educational management administration and leadership*, 37(1), 107–125. <https://doi.org/10.1177/1741143208098166>
- Prabowo, m. A., ahmadi, l. P., & prabowo, m. A. (2022). Akuntansi politik: faktor politik dalam pengelolaan anggaran otonomi khusus papua. *Jurnal akuntansi bisnis*, 15(2). <https://doi.org/10.30813/jab.v15i2.2924>
- Priyetno, a. (2018). Pengaruh partisipasi anggaran terhadap *budgetary slack* dengan gaya kepemimpinan dan pertimbangan etika sebagai variabel moderasi (studi empiris skpd kota pariaman). *Jurnal akuntansi fakultas ekonomi unp*, 6(1).
- Purnama, i., & memen kustiawan, s. 1. (2013). Pengaruh partisipasi masyarakat, politik penganggaran dan prioritas plafon anggaran (ppa) terhadap penyusunan anggaran belanja daerah. *Jurnal aset (akuntansi riset)*, 5(1), 1–10. <https://doi.org/https://doi.org/10.17509/jaset.v5i1.9093>
- Ramadhan, a. (2019). Rancang bangun sistem monitoring anggaran keuangan berbasis web pada biro hukum dan kerja sama luar negeri. *Applied information system and management (aism)*, 2(1), 5–10.
- Rosmilasari, s., program, h., akuntansi, s., ekonomi, f., & bisnis, d. (2021). Pengaruh kapasitas individu, asimetri informasi, dan penekanan anggaran pada *budgetary slack* dengan budaya organisasi sebagai pemoderasi. *Journal of economic, business and engineering (jebe)*, 2(2).
- Samsuar. (2019). Atribusi. *Network media*, 2(1), 2569–6446.



t. (2018). Pengaruh regulasi keuangan daerah, politik anggaran dan sarana pengadaan barang/jasa terhadap penyerapan anggaran pada provinsi sumatera barat.

- Saragih, m. G., saragih liharman, purba, j. W. P., & panjaitan, p. D. (2021). *Metode penelitian kuantitatif: dasar-dasar memulai penelitian* (e. Saputra, ed.; 1st ed.). Yayasan kita menulis.
<https://www.researchgate.net/publication/359939392>
- Sarwendhi, r. A. (2021). The effect of participatory budgeting, information asymmetry, and organizational commitment on *budgetary slack*. *The indonesian accounting review*, 11(2), 209.
<https://doi.org/10.14414/tiar.v11i2.2428>
- Sefa-nyarko, c., okafor-yarwood, i., & boadu, e. S. (2021). Petroleum revenue management in ghana: how does the right to information law promote transparency, accountability and monitoring of the annual budget funding amount? In *extractive industries and society* (vol. 8, issue 3). Elsevier Ltd.
<https://doi.org/10.1016/j.exis.2021.100957>
- Sekaran, Uma dan Bougie, Roger. 2018. *Reserach Methods for Business* 8th Ed. United Kingdom: John Wiley & Sons Ltd
- Soeparno, moh. E. D. (2022). Political budgeting dynamics: executive-legislative interaction for covid-19 budget policy in indonesia and singapore [dinamika politik anggaran: interaksi eksekutif-legislatif dalam kebijakan anggaran penanganan covid-19 di indonesia dan singapura]. *Jurnal politica dinamika masalah politik dalam negeri dan hubungan internasional*, 13(1), 21–42.
<https://doi.org/10.22212/jp.v13i1.2824>
- Subramaniam, n., & mia, l. (2003). A note on work-related values, budget emphasis and manager's organisational commitment. *Management accounting research*, 14(4), 389–408.
<https://doi.org/10.1016/j.mar.2003.07.001>
- Sugiyono. (2018). *Metode penelitian kuantitatif, kualitatif, campuran, dan r&d* (1st ed.). Afabeta.
- Sujana, i. K. (2010). *Pengaruh partisipasi penganggaran, penekanan anggaran, komitmen organisasi, asimetri informasi, dan ketidakpastian lingkungan terhadap budgetary slack pada hotel-hotel berbintang di kota denpasar*. 1–26.
- Sulastri, & tri wardani, m. (2020). The relationship of budget emphasis on the tendency to create *budgetary slack*. *Kne social sciences*.
<https://doi.org/10.18502/kss.v4i9.7342>



1. K., putra, i. P. D. S., & indayani, n. W. D. (2020). Pengaruh anggaran sipatif dan budget emphasis terhadap *budgetary slack* dengan self em sebagai variabel moderasi pada hotel berbintang di kabupaten

gianyar. *Akuntansi keuangan, universitas hindu indonesia*, 2(1), 62–79.
<https://doi.org/https://doi.org/10.32795/widyaakuntansi.v2i1.541>

Umasangadji, s. (2019). *Pengaruh partisipasi anggaran, penekanan anggaran dan komitmen organisasi terhadap kesenjangan anggaran dengan lokus of control sebagai variabel pemoderasi*. Islamic state university of alauddin makassar.

Wardiningdyah, s. (2019). *Manfaat monitoring dan evaluasi (monev) terhadap peningkatan kinerja penganggaran direktorat jenderal perlindungan konsumen dan tertib niaga*.
<https://jambi.kemenag.go.id/file/pas9353900186148.pdf>

Weiner, b. (2015). Heider, fritz (1896-1988). In *international encyclopedia of the social & behavioral sciences: second edition* (pp. 750–754). Elsevier inc.
<https://doi.org/10.1016/b978-0-08-097086-8.61048-6>

Widanaputra, a. A., & mimba, n. P. S. H. (2014). The influence of participative budgeting on *budgetary slack* in composing local governments' budget in bali province. *Procedia - social and behavioral sciences*, 164, 391–396.
<https://doi.org/10.1016/j.sbspro.2014.11.093>

Widiari, n. N. P., & krisna dewi, l. G. (2020). Pengaruh partisipasi penganggaran dan penekanan anggaran pada senjangan anggaran dengan komitmen organisasi sebagai variabel pemoderasi. *E-jurnal akuntansi*, 30(10), 2551.
<https://doi.org/10.24843/eja.2020.v30.i10.p09>

Wim a. Van der stede. (2000). The relationship between two consequences of *budgetary* controls: *budgetary slack* creation and managerial short-term orientation. *Accounting, organization and society*, 25, 609–622.
www.elsevier.com/locate/aos

Yilmaz, e., özer, g., & günlük, m. (2014). Do organizational politics and organizational commitment affect *budgetary slack* creation in public organizations? *Procedia - social and behavioral sciences*, 150, 241–250.
<https://doi.org/10.1016/j.sbspro.2014.09.047>

Yuesti, a., dewi, n. L. P. S., & pramesti, i. G. A. A. (2020). *Akuntansi sektor publik*.

Zahra, f. (2017). *The impact of participative on budgetary slack: a meta-analysis*. <https://doi.org/0976-6340>

