



Organizational Commitment, Information Asymmetry, and the Nature of Conscientiousness as Moderating the Relationship of Budget Participation to Budgetary Slack

Yuthika Rani Putri*¹ and Badingatus Solikhah²

^{1,2}Accounting Department, Faculty of Economics, Semarang State University

ARTICLE INFO

Article History:

Received January 15, 2018

Accepted March 1, 2018

Available November 30, 2018

Keywords:

Budget Participation;

Budgetary slack;

Conscientiousness;

Information Asymmetry;

Organizational Commitment

ABSTRACT

This study aims to analyze whether organizational commitment, information asymmetry and the nature of conscientiousness can moderate the effect of budgetary participation on budgetary slack. The population of this research is 31 OPD Semarang City. The minimum number of samples that can be taken based on the slovin formula is 24 OPD. Sampling technique used random sampling. The number of respondents are 120 echelon three and four officials. The data in the study was the primary data taken through the spread of questionnaires. Data were analyzed using descriptive analysis and Moderate Regression Analyze with SPSS 21 program. Based on the result of the research, it showed that budget participation had a positive effect on budgetary slack. Organizational commitment and the nature of conscientiousness variables were proven to moderate the effect of participation on budgetary slack. Meanwhile, the information asymmetry variable could not be a moderating variable. The conclusion of this research is the higher the budget participation, the higher the incidence of budgetary slack so that hypothesis 1 is rejected. Organizational commitment and high conscientiousness of budget participation affect the budgetary slack but its effect to weaken.

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INTRODUCTION

Public sector accounting is expected to make government better (good government) which means the principles of public accountability, community participation, public transparency and performance-based budgeting preparation are put forward (Handayani, 2009). During the process of forming a budget, managers may try to create additional resources within their department or organization (Dunk, 1993). The problem that often arises in budgeting is the emergence of budgetary slack. Budgetary slack is the difference between the stated budget and the best budget estimate that can be honestly predicted (Suartana, 2010). He also added performance appraisal based on whether or not budget targets are achieved would encourage subordinates to create slack with the aim of increasing the prospect of future compensation. While Busch (2002) defined budgetary slack in public administration as awareness of exaggerating costs.

Kridawan & Mahmud (2014) stated that budget-

ary slack of income occurs when the target income is determined to be lower than the actual potency. To find out how much the budgetary slack of income is, then it must first be "known" how much the optimal potential of income is, which can be hidden because it is not stated in writing. Falikhatun (2007) stated three main reasons managers do budgetary slack: (a) people always believe that the results of their work will look good in the eyes of the head if they can reach their budget; (b) budgetary slack is always used to overcome uncertainty conditions, if there are no unexpected events, what happens is that the manager can exceed / reach his budget; (c) the budget plan is always deducted in the process of allocating resources.

The Semarang City Government Budget has a plan that is adjusted to the expectations and needs of the community through shopping policy priority that will not be separated from the Regional Government Work Plan (RKPD). In the LRA of Semarang City Government in 2014, it can be seen that the income realization rate is higher when compared to the predetermined budget, namely the budget of Rp. 2,865,509,578,000 and the realization is Rp. 3,166,016,041,565 with a realization percentage of 110.49%. This condition projects to-

* E-mail: yuthikarani06@gmail.com

Address: L2 Building 2nd floor, Campus Sekaran, Gunungpati, Semarang, Indonesia, 50229

wards budgetary slack where the realization of income is always higher than the regional income budget.

Meanwhile, in the regional expenditure post, the expenditure realization rate does not reach 100%, meaning that the budget is not absorbed maximally. The regional expenditures set were Rp. 3,737,509,710,000 while in realization it was Rp. 2,957,432,639,078 with the absorption rate of the budget only amounting to 79.13%. Budgetary slack in public sector organizations including functional institutions such as the Semarang City Government can occur due to certain things or motivations. In the preparation of income budgets, there is a tendency to minimize the income target. The tendency to minimize the income target is the opposite of the tendency to raise the budget target.

Previous research still shows inconsistency results. Aprilia & Hidayani (2012) able to prove that the higher the participatory budget, information asymmetry and budget emphasis in Bengkulu City OPD has a positive effect on budgetary slack both through individual participation and management consultation in budgeting. While high organizational commitment to OPD can reduce the emergence of budget slack. The result of this study is also supported by research of Irfan et al. (2016), Mukaromah & Suryandari (2014) & Savitri & Sawitri (2014) which shows the results that participation has a positive effect. In research conducted by Mukaromah & Suryandari (2014) Information asymmetry has no effect on budgetary slack.

The result of the study regarding the effect of participation on budgetary slack carried out by Dewi & Erawati (2014) conducted in Denpasar City Regional Companies found different results. The results show that participatory budgeting has a negative effect on budgetary slack. That is, high involvement of subordinates in the budget process can reduce / push budgetary slack. The result of the study is strengthened by research of Kahar et al. (2016) in the Government of North Maluku Province. In addition, the research also shows that job satisfaction can mediate the relationship between participatory budgets and budgetary slack.

This study aims to analyze whether organizational commitment, information asymmetry and the nature of conscientiousness can moderate the effect of budget participation on budgetary slack. The difference with previous research is that there is a variable of conscientiousness nature as the moderating. Conscientiousness nature is one of the dimensions of Big Personality's personality traits that make individuals more careful, responsible and work more efficiently. Employees with good conscientiousness nature will use the opportunity to participate in budgeting wisely.

The concept of budgetary slack is usually associated with agency theory concepts which involving agents and principals (Irfan et al., 2016). This research is conducted on public sector organizations so that a more appropriate theory used to explain the relationship between budget participation and budgetary slack is stewardship theory. This theory describes a situation where managers are not motivated by individual goals, but rather aimed at their main outcome targets, namely

for the benefit of the organization (Donaldson & Davis, 1991). The government as the manager of resources will prepare and implement the budget effectively and efficiently so that the occurrence of dysfunctional actions such as budgetary slack can be minimized.

Other theories that support this research are the theory of goal setting and personality theory. The goal setting theory implies that an individual will commit to the goals of the organization by not degrading or ignoring that goal (Robbins & Judge, 2015). Individuals who understand the purpose (what the organization expects from him) will affect their attitudes and work behaviour. Such behaviour can be determined through an assessment of one's beliefs about the consequences of the behaviour that is generated and an evaluation of those consequences (Solikhah, 2014).

Personality theory is a branch of psychology that focuses on the coherent description of people and the main processes of their psychological development; investigates individual differences (how people differ from each other); and investigates human nature (how society behaves) (Lindrianasari et al., 2012). Personality can also determine behaviour in an effort to adjust to their environment. Personality is inherent in the individual and will be stable from time to time (Rustiarini, 2013b).

Susanto (2009) stated that to produce an effective budget, managers need the ability to predict the future, considering various factors, such as the environment of competition and participation. Stewardship theory in this study is used with the consideration that local government agencies as stewards can be trusted to prepare and manage regional income and expenditure budgets (APBD) and are motivated to act in accordance with the public interest, namely the welfare of society. The budget prepared by the government must be effective, efficient and economical (Bastian, 2010). Positive participation from subordinates when the budgeting process will make the budget compiled jointly between superiors and subordinates will be more precise and accurate because subordinates can provide more information to superiors about the budget needed for organizational goals

The budget made by the government must be in accordance with government performance programs that will be implemented in the future. The government must have the right budget targets and be oriented to the welfare of society. Kahar et al. (2016) stated that the participation of the subordinates in preparing budgets can minimize the occurrence of budgetary slack. Thus, based on the steward theory, government officials who participate in budgeting will avoid the occurrence of budgetary slack. This hypothesis is also strengthened by the results of research by Kahar et al. (2016) & Dewi & Erawati (2014) that the budget participation variable has a negative influence on budgetary slack.

H₁: Budget Participation Has Negative Effects on Budgetary Slack

Mowday (1979) stated that organizational commitment is a strong belief and support for the values and goals that the organization wants to achieve. This desire is shown by giving up all efforts on behalf of the

organization with a belief, acceptance of the values and goals from a particular organization (Anisykurlillah et al., 2013). High commitment makes individuals more concerned with the organization than personal interests and strives to make the organization better (Suhartono & Solichin, 2006). In accordance with the theory of goal setting, individuals who commit themselves to their organizations will understand the objectives to be achieved by their organization, one of which is budgeting. An understanding of these goals will motivate individuals to achieve difficult goals, one of which is to avoid the emergence of budgetary slack.

Individuals with high organizational commitment will use budget participation to achieve common interests by providing opinions which can be accountable. This shows that high organizational commitment in budget participation can reduce the occurrence of budgetary slack in local governments (Aprila & Hidayani, 2012). This hypothesis is also reinforced by the results of research by Dewi & Erawati (2014) & Sundari et al. (2016).

H₂: Organizational Commitment Moderates the Effects of Budget Participation on Budgetary Slack.

Asymmetric information can lead to a budgetary slack because of differences in information held by two parties (Juliano & Silva, 2013) which in this study are Steward and Principal. Dewi & Erawati (2014) stated that principals do not have adequate information regarding the performance of the steward regarding actual performance, goals, and motivation. Based on the stewardship theory, steward will act to collaborate with principals. Still, because of differences in information possessed by the steward and the principal, it allows the steward to take action to fulfil his personal interests

For planning purposes, the reported budget should be the same as the expected performance. However, because the subordinate information is better than the head (there is asymmetric information), then subordinates take the opportunity of budgeting participation to do budgetary slack by providing biased information (Falikhhatun, 2007). Then the higher the information asymmetry between agents and principals in budget participation will be the higher the budgetary slack that arises. Likewise, when asymmetry is low in budget participation, the budgetary slack generated in budgeting will also be low. This hypothesis is strengthened by research conducted by Savitri & Sawitri (2014) & Faria & Maria (2013).

H₃: Information Asymmetry Moderates the Effects of Budget Participation on Budgetary Slack

Personality theory explains that human nature can determine the behaviour of individuals in their environment (Lindrianasari et al., 2012). Conscientiousness nature is a personality trait that can be possessed by each individual which is one dimension of the Big Five Personality. Barrick & Mount (1991) stated that this trait refers to the achievement of goals by relying on the behaviour that forms the individual to be a hard worker,

oriented, diligent, careful, and responsible.

In addition to the nature of conscientiousness personality can improve performance, this trait can also reduce deviant behaviour. Farhadi et al. (2012) in his research on public sector organizations showed that conscientiousness is negatively related to organizational deviant behaviour Rustiarini (2013b) examined the relationship between job stress and dysfunctional behaviour with personality traits as moderating show that conscientiousness has a negative influence so that it weakens the relationship between job stress and dysfunctional behaviour.

For this characteristic, this study predicts that employees who have high responsibility and discipline in carrying out their duties will take advantage of their participation in budgeting positively so that budgetary slack can be minimized. According to Kahar et al. (2016) the budget contains a slight slack if the budget target requires serious effort and a high level of efficiency in achieving.

H₄: Conscientiousness Moderates the Effect of Budget Participation on Budgetary Slack

The following research model shows the relationship between variables:

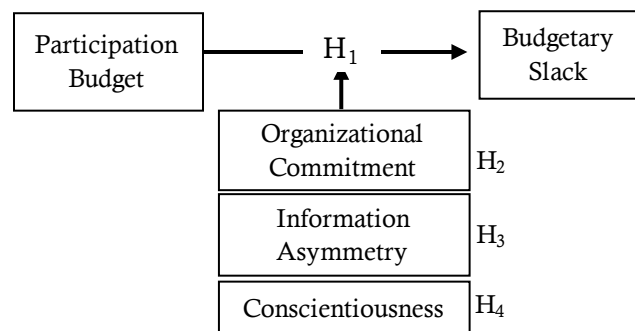


Figure 1. Theoretical Framework

RESEARCH METHOD

This type of research was quantitative descriptive research. The data used in this study was primary data obtained directly from third and fourth echelon officials of Semarang City Regional Device Organizations (OPD) through a questionnaire. The population of this study was 31 Semarang City OPD in the form of agencies and services. This study used a random sampling technique by determining the number of samples using the Slovin formula so that the 24 OPDs of the Semarang City were obtained as the object of research with 120 respondents and a rate of return of 85%.

This study consisted of budgetary slack as the dependent variable, budget participation as the independent variable, as well as organizational commitment, information asymmetry and conscientiousness as moderating variables. The explanation of the operational definitions of each variables used in this study is presented in the following Table 2.

The data collection method used in this study was the survey method through the distribution of questionnaires given directly to the officials of the echelon three and four OPD of the City of Semarang. The analysis

Table 1. The Operational Definition of the Variables

Variables	Definition	Indicators/ Measurement
Budgetary slack	Differences that occur between the budget stated with the budget that is actually estimated intentionally, namely with a tendency to reduce income and increase costs/ expenditure	Indicator of budgetary slack according to Dunk (1993) namely: 1. budget standard 2. achievement of the budget 3. monitor costs 4. budget demands 5. budget target
Budget Participation	The involvement of individuals in the budgeting process which can later affect the implementation of the budget.	Indicators of budget participation according to Milani (1975) namely: 1. the ability to give opinions 2. frequency of opinion 3. frequency of superiors asking for opinions 4. contributions in budgeting
Organizational Commitment	The desire of individuals to maintain their membership in an organization by prioritizing interests that become the goals of the organization compared to their personal or group interests.	Indicator of organizational commitment according to Mowday, Steers and Porter (1979), namely: 1. Identification 2. Engagement 3. Loyalty
Information Asymmetry	Differences in information owned by two or more parties on an activity in an organization that tends to cause dysfunctional behaviour.	Indicator of information asymmetry according to Dunk (1993), namely: 1. ownership of information 2. input-output relationship 3. potential performance 4. technical work 5. impact assessment 6. achievement of activities
Conscientiousness Nature	The innate nature of individuals who make individuals become someone who is careful, hard-working, responsible and desires to achieve a predetermined goal.	Indicator of conscientiousness according to Barrick and Mount (1991): 1. Achievement 2. Dependability

Source : Various Research Processed, 2017

technique used in this study was the analysis of the Moderate Regression Analyze (MRA) and the fulfilment of the classical assumption test using SPSS Version 21 Software. This study examined the hypothesis at a significance level of 5% (0.05).

RESULTS AND DISCUSSIONS

The descriptive analysis results of the variables show that budgetary slack, organizational commitment and information asymmetry of Semarang City government officials are in quite high criteria while budget participation and conscientiousness nature are in high criteria. Before conducting the classical assumption test, the research instruments must be examined first with validity and reliability testing. Based on the validity test of Bivariate Pearson correlation, each indicator has a significance value <0.05. Then, it can be said that the research questionnaire is valid and can be used to measure the research variables tested. While reliability testing shows that all variables are declared reliable because the Cronbach Alpha value is > 0.70.

The classical assumption tests used in this study are the normality test and heteroscedasticity test. One of the normality tests is by testing the non-parametric statistics of One Sample Kolmogorov-Sminov (K-S). The score of Asymp-sig (2 tailed) for residual unstandardi-

zed is more than 5% or 0.05 which is equal to 0.252. This indicates the data on budgetary slack, budget participation, organizational commitment, information asymmetry, and conscientiousness are normally distributed. To detect the presence or absence of heteroscedasticity symptoms, this study uses the glejser test. Based on the glejser test, it shows the significance of each variable worth more than 0.05. Then, it can be said that the regression model in the study does not experience heteroscedasticity

The coefficient of determination (R^2) is 0.381. This means that 38.1% of budgetary slack can be explained by budget participation, interaction of organizational commitment, interaction of information asymmetry and interaction of conscientiousness nature while budgetary slack can be explained by other factors not examined in this study by 61.9%. Summary of the hypothesis test can be seen in Table 2.

The regression model formed in this study can be formulated as follows:

$$BS = 13.294 + 1.045PA - 0.008PA * KO - 0.001PA * AI - 0.005PA * SC + e \dots \dots (1)$$

Explanation, BS= Budgetary slack, PA= Budget Participation, KO= Organizational Commitment, AI= Information Asymmetry, SC= Conscientiousness Nature

Table 2. Summary of the Hypothesis Test

No	Hypothesis	β	Sig	T _{count}	Result
1	Budget participation has a positive effect on budgetary slack	1.045	0.000	7.544	Rejected
2	Organizational commitment moderates the effect of budget participation on budgetary slack	-0.008	0.001	-3.363	Accepted
3	Information Asymmetry moderates the effect of budget participation on budgetary slack	-0.001	0.455	-750	Rejected
4	Conscientiousness nature moderates the effect of budget participation on budgetary slack	-0.005	0.008	-2.712	Accepted

Source: Primary data processed, 2017

The Effect of budget participation on budgetary slack

The result of the research shows that budget participation has a positive effect on budgetary slack. Therefore, H_1 is rejected. This means that high participation of echelon 3 and 4 officials in the budgeting process will tend to cause high budgetary slack. Stewardship theory states that basically managers are not motivated by individual goals, but rather are aimed at their primary outcome goals, namely for the benefit of the organization. (Donaldson & Davis, 1991). In the public sector, this theory explains that the government as a steward will act so that public welfare can be achieved. Nevertheless, this theory is not in accordance with the result of the research that shows that high budget participation will increase the emergence of budgetary slack

The logical reason that can describe high budget participation is able to increase budgetary slack, namely the existence of budgetary emphasis which is the pressure from superiors to subordinates to implement the budget that has been made well (Irfan et al., 2016). The high achievement of budget in public organization will make the performance look good (Yılmaz, Özer, & Günlük, 2014). Thus, employees will feel depressed and tend to do budget dysfunctional actions that budgetary slack. Participants will tend to make a budget with lower revenues and lower costs or expenses and high costs that are not in line with the actual estimation (Irfan et al., 2016). Thus, when the implementation of the budget will be easier to achieve with high realization. The performance of the organization will be considered good according to the realization achieved.

The result of this study is in line with previous research conducted by Kartika (2010), Aprilia & Hidayani (2012) that the budget participation variable has a positive and significant influence on budgetary slack. Research conducted by Mukaromah & Suryandari (2014) also show that budget participation provides opportunities for low and middle-level managers to loosen budgets or intentionally create slack, so that their budgets are easily achieved.

The Effect of budget participation on budgetary slack with organizational commitment as the moderating

The result of the MRA statistical test show that organizational commitment is proven to be able to moderate the effect of budget participation on budgetary slack. Therefore, H_2 is accepted. While the β value in the unstandardized coefficient shows the interaction

of organizational commitment can weaken the effect of budget participation on budgetary slack.

Theory of goal setting implies that an individual is committed to that goal; which means, an individual decides not to demean or ignore that goal (Robbins and Judge, 2015). Based on the results of research, high organizational commitment in public sector organizations is not able to bring individuals to participate in budgeting positively. Third and fourth echelon officials actually use the opportunity to participate in budgeting activities to create slack.

The logical reason for this is because basically individuals who take part in budget preparation activities actually use the opportunity to create moral hazard by prioritizing personal interests. (Sundari et al., 2016). Although echelon three and four officials know and understand the objectives of the organization but the desire to achieve personal goals is also large so that the creation of budgetary slack cannot be minimized. Third and fourth echelon officials tend to develop budgets that are easily achieved and able to show good performance in the eyes of the community. This means that the higher organizational commitment will weaken the relationship of budget participation with budgetary slack.

The result of this study proves that the organizational commitment variable is able to be a moderating variable on the effect of budget participation on budgetary slack. Research result of Irfan et al.(2016) also proves that the organizational commitment of Dompu District ODP officials was able to influence the relationship of budget participation and budgetary slack. Besides that, it is also supported by research conducted by Ikhsan & Ane (2007) carried out on non-public sector organizations.

The effect of budget participation on budgetary slack with information asymmetry as the moderating

Testing on the interaction of information asymmetry in moderating the relationship of budget participation with budgetary slack shows a non-significant result so that H_3 is rejected. The difference in information possessed by the steward and the principal will lead to a budgetary slack when involved in budget participation because the steward knows more about the reality of resources owned by the government. The fact is that information asymmetry is not used as an opportunity to create budgetary slack.

The logical reason that illustrates the result of this study is that in public sector organizations such as OPD,

the possibility of asymmetry information is very small, this is due to the existence of clear regulations regarding the duties and obligations of each apparatus including rules relating to information possessed by subordinates who must be reported to their superiors. The result of this research is in line with research carried out by Falikhatun (2007) which shows that information asymmetry does not moderate the relationship between budget participation and budgetary slack.

The Effect of budget participation on budgetary slack with conscientiousness nature as the moderating

The testing of MRA statistics shows that conscientiousness nature is proven to be able to moderate the effect of budgetary participation on budgetary slack. Therefore, H_4 is accepted. Based on the value of β in the unstandardized coefficient for the conscientiousness variable, the interaction of conscientiousness can weaken the effect of budgetary participation on budgetary slack. Lindrianasari et al. (2012) states that personality theory is a branch of psychology that focuses on the coherent description of people and the main processes of their psychological development; investigating individual differences (how people differ from each other); and investigating human nature (how society behaves).

The logical reason that can explain the nature of conscientiousness is able to moderate the effect of budget participation on budgetary slack, namely the nature possessed by each individual can determine how individuals behave in their work, including in budgeting activities. The arrangement involves individuals who have different personality traits so that it will influence the emergence of budgetary slack. However, high nature of conscientiousness in the preparation of budget participation will actually create a budgetary slack or weaken the relationship of budgetary participation to budgetary slack.

X and Y theory can be the basis for explaining the results of this study. Based on the theory of X and Y proposed by Douglas McGregor in 1960 stated that the theory of X is a theory that describes workers have little ambition to achieve organizational goals but want rewards and guarantees of high life so that requires direction and close supervision in work. Even though, echelon three and four Semarang City DPO officials have high conscientiousness basically when participating in budgeting activities, proper and strict direction and supervision are needed.

The nature of conscientiousness that is possessed has not been able to fully describe a person's personality because the nature of conscientiousness only describes the positive personality traits that exist in humans. Rustiarini (2013a) in her research also shows the results that the nature of conscientiousness can be moderating. This study examines these variables in the relationship of work stress to audit dysfunctional behaviour.

CONCLUSIONS AND SUGGESTIONS

Based on the results of research and discussion, it can be seen that budgetary participation has a posi-

tive effect on budgetary, organizational commitment and conscientiousness can moderate the relationship of budgetary participation and budgetary slack. While information asymmetry cannot moderate the relationship between budget participation and budgetary slack. Further research is recommended to extend further research to Provincial Government Agencies. The instrument of the information asymmetry questionnaire should be improved because in this study it still uses superior and subordinate relationships so that it is not appropriate to describe the steward and principal relationships. Further research can use or add another dimension of the Big Five Personality, namely openness to experience, extraversion, aggregation and neurism. In addition, suggestions for public sector organizations, namely every member of the public sector organization must understand and maintain what is the main goal of the organization, namely community welfare.

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