

## DAFTAR PUSTAKA

- Anthony, R. & Govindarajan. (2007). *Management Control System*. Jakarta: Salemba Empat.
- Baihaqi, Maisyarah, Hatta, M., dan Auditya, L. (2017). Pengaruh Tekanan Ketaatan dan Tanggung Jawab Persepsi Terhadap *Budgetary Slack*. *Symposium Nasional Akuntansi XX, Jember, Indonesia*, 27-30 September.
- Blass, T. (2012). *A Cross-Cultural Comparison of Studies of Obedience Using the Milgram Paradigm : A Review*, 2, hal. 196–205.
- Bocchiaro, P., & Zamperini, A. (1998). *Conformity, Obedience, Disobedience : The Power of the Situation*.
- Boster, C. (2018). *Personality Effects in Participative Budgeting : An Experimental Investigation* *Participative Budgeting : An Experimental Investigation of Personality Effects Abstract*, (410).
- Chow, C. W., Cooper, J. C., Waller, W. S. (2018). *Asymmetry on Slack and Performance Participative Budgeting : Effects of a Truth-Inducing Pay Scheme and Information Asymmetry on Slack and Performance*, 63(1), hal. 111–122.
- Cooper, J. C. (1991). *The Effects Of Pay Schemes And Ratchets On Budgetary Slack*, 16(1), hal. 47–60.
- Daumoser, C. and Sohn, M., and Hirsch, B. (2018) Honesty in Budgeting: A Review of Morality and Control Aspects in the Budgetary Slack Literature. *Journal of Management Control*, 2018, DOI: 10.1007/s00187-018-0267-z. Available at SSRN: <https://ssrn.com/abstract=2670165> or <http://dx.doi.org/10.2139/ssrn.2670165>
- Davis, S., Dezoort, F. T., & Kopp, L. S. (2006). *The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack*, 18, hal. 19–35.
- Falikhatur. (2007). Interaksi Informasi Asimetri, Budaya Organisasi, dan *Group Cohesiveness* dalam Hubungan Antara Partisipasi Penganggaran dan *Budgetary Slack*. *Symposium Nasional Akuntansi VII*, Denpasar, Indonesia.
- Fiol, C. M., & Harris, D. (n.d.). *Charismatic Leadership : Strategies For Effecting Social Change*, 10(3), hal. 449–482.
- Gallani, S., Marinich, E. J., Krishnan, R., & Shields, M. D. (2015). *Budgeting, Psychological Contracts, and Budgetary Slack*, hal. 1–42.
- Gaver, J. J., Gaver, K. M., and Austin, J. R. (1985). Additional Evidence on Bonus Plans and Income Management. *Journal of Accounting and Economics* 19: 3-28.

- Hartmann, F. G. H., & Maas, V. S. (2010). *Pressure , and Machiavellianism*, 22(2), hal. 27–49. <https://doi.org/10.2308/bria.2010.22.2.27>
- Healy, P. M. (1985). Effect of Bonus Schemes on Accounting Decision. *Journal of Accounting and Economics* 7 (1-3): 85-107.
- Hermalin, B. B. E., Demsetz, H., Gibbs, M., Gilbert, R., Hermalin, A., & Holmstrom, B. (2018). *American Economic Association Toward an Economic Theory of Leadership : Leading by Example*. *The American Economic Review*, Vol. 88 , No . 5 ( Dec ., 1998 ), hal. 1188-1206
- Hobson, J. L., Mellon, M. J., and Stevens, D. E. (2011). Determinants of Moral Judgments Regarding Budgetary Slack: An Experimental Examination of Pay Scheme and Personal Values. *Behavioral Research in Accounting*, Vol. 23 No. 1: 87-107.
- Houlthausen, R. W., Larcker, D. F., and Sloan, R. G. (1995). Annual Bonus Schemes and The Manipulation of Earnings. *Journal of Accounting and Economics* 19: 29-74.
- Indjejikian, R., Matějka, M., Merchant, K.A., Van der Stede, W.A. (2014). Earnings Targets And Annual Bonus Incentives. *The Accounting Review* 89 (4), 1227-1258.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory Of The Firm : Managerial Behavior ,Agency Costs And Ownership Structure Theory Of The Firm : Managerial Behavior, Agency Costs And Ownership Structure*.
- John, N., & Russell, C. (2011). *Milgram's Obedience To Authority Experiments : Origins And Early Evolution*, hal. 140–162.
- Lord, A. T., & Dezoort, F. T. (2001). *The Impact Of Commitment And Moral Reasoning On Auditors ' Responses To Social Influence Pressure*, 26.
- Lucyanda, J.(n.d.). Peran Gender dan Kode Etik dalam Penilaian Moral atas *Budgetary Slack*, hal. 1–22.
- Martiah, L., & Puspita, N. (2017). Pengaruh Nilai Personal Terhadap *Budgetary Slack*, (1).
- Martiah, L., Puspita, N., Bengkulu, U., Andriansyah, B. (2017). *Pengaruh Pemberian Insentif Dan Tanggung Jawab Personal Terhadap Budgetary Slack*, hal. 1–18.
- Martiah, L., Puspita, N., Bengkulu, U., Lubis, I. R. (2015). Pengaruh Reputasi Pemimpin Terhadap *Budgetary Slack* Dengan Kejujuran Sebagai Variabel Intervening : Sebuah Eksperimen, hal. 1–14.
- Milgram, S. (1963). *Behavioral Study of Obedience*, hal. 371–378.
- Munandar, (1998). Budgeting: Perencanaan Kerja Pengkoordinasi Kerja. BPFE.

[http://digilib.unsam.ac.id:80/index.php?p=show\\_detail&id=3371](http://digilib.unsam.ac.id:80/index.php?p=show_detail&id=3371)

- Nugrahani, T. (2005). Pengaruh Kompensasi dan Asimetri Informasi Pada Kesenjangan Anggaran. *Simposium Nasional Dies UGM*. Yogyakarta: FE UGM.
- Ones, Rahmad. (2013). Pengaruh Tekanan Ketaatan dan *Self Esteem* pada *Budgetary Slack*. Skripsi tidak diterbitkan. *Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Lampung, Lampung*.
- Psych, D., Behrendt, P., Matz, S., & Göritz, A. S. (2016). *An Integrative Model of Leadership Behavior*. *The Leadership Quarterly*. <https://doi.org/10.1016/j.lequa.2016.08.002>
- Rosdini, D. (2016). *Shared Financial Interest, Fairness, and Honesty in Budget Reporting : Experimental Study in Indonesia*, 5(3), hal. 266–283.
- Rwita, S. S. A.-. (n.d.). *Budgetary slack : The Effects of Truth-Inducing Schemes on Slack and Performance*.
- Stevens, D.E. (2002). The Effects of Reputation and Ethics on Budgetary Slack. *Journal of Management Accounting Research*, 14(1), 153-171.
- Yukl, G. (n.d.). *Toward a Behavioral Theory of Leadership* 1, 0, hal. 414–440.