REFERENCES

- Ajibolade, S.O., & Akinniyi, O.K. (2013). The influence of organisational culture and budgetary participation on propensity to create budgetary slack in public sector organisations. British Journal of Arts and Social Scienes, 13(I), 69–83.
- Anggraeni, A. (2016). The Effect of Budget Participation on Budgetary Slack with Information Asymmetry, Self Esteem, Locus of Control, and Individual Capacity as Moderating Variables (Study on SKPD in Jembrana Regency, Bali). E-Journal of Economics and Business at Udayana University, 4, 296-311.
- Anthony, R.N., & Govindarajan, V. (2007). *Management Controls Systems*, 12th edition, translator: F.X. Kurniawan Tjakrawala, and Krista. Publisher Salemba Empat, Jakarta.
- Erni, A.N.K., Adiputra, M.P., & Sujana, E. (2014). The Effect of Budget Participation on Budget Slack with Budget Emphasis and Organization Commitment as Moderating Variables (Case Study at Buleleng Regency Government Offices), e-Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1, 2(1)
- Arifian, A. (2014), The Effect of Organization Commitment and Procedural Fairness on Participative Budgeting and Its Implication to Performance Moderating by Management Accounting Information (A Survey on Province Local Government Unit Agencies of West Java) 3(1), 23.
- Arnold, M., & Artz, M. (2018). The Use of a Single Budget or Separate Budgets for Planning and Performance evaluation. Accounting, Organizations and Society, 73, 50-67.
- Blocher, E., Stout, D., Juras, P., & Cokins, G. (2001). *Cost management with Strategic Pressure*, (Susty Ambarini), Jakarta: Salemba Empat.
- Brownell, P. (1982). The Role of Accounting Data in Performance Evaluation, Budgetary Participative and Organizational Effectiveness. Journal of Accounting Research, 20, 12-27.
- Chin-Chun, S., & Feng-Yu, N. (2013). *Budgetary Participation and Slack on the Theory of Planned Behavior*. International Journal of Organizational Innovation, 5(4), 91–100.
- Derfuss, K. (2016). Reconsidering the Participative Budgeting-Performance Relation: A Meta-Analysis Regarding the Impact of Level of Analysis,

- Sample Selection, Measurement, and Industry Influences. The British Accounting Review, 48, 17-37.
- Dunk, A.S. (1993). The Effect of Budget Emphasis and Information Asymmetry on the Relation between Budgetary Participation and Slack. The Accounting Review, 68(2), 400-410.
- Falikhatun. (2007). Information Interaction Asymmetry, Organizational Culture, and Cohesiveness Group in the Relationship Between Budgeting Participation and Budgetary Slack (Case Study at Central Java General Hospital). Jurnal SNA X Padang.
- Ferawati, D. (2015). The Effect of Budget Participation on Budgetary Slack with Information Asymmetry, Leadership Style and Organizational Commitment as Moderating Variables (Empirical Study in the Local Government of Rokan Hilir Regency). Jom FEKON, 2(2), 1–15.
- Ghozali, Imam. (2013). *Multivariate Analysis Application With the Program*. 7th ed. Semarang.
- Hadi, S. (2006). *Quantitative Research methods for Accounting and Finance*.(1st ed.). Yogyakarta: Ekonesia.
- Kahar, S.H.A., Rohman, A., & Chariri, A. (2016). *Participative budgeting, budgetary slack and job satisfaction in the public sector*. Journal of Applied Business Research, 32(6), 1663–1674.
- Kartika, A. (2010). The Effect of Organizational Commitment and Environmental Uncertainty in the Relationship between Budget Participation and Budgetary Slack (Empirical Study on Private Hospitals in Semarang City). Accounting Study, 2, 39–60.
- Kewo, C. L. (2014). The Effect of Participative Budgeting, Budget Goal Clarity and Internal Control Implementation on Managerial Performance. Research Journal of Finance and Accounting, 5(12), 81–88.
- Kusniawati, H., & Lahaya, I.A. (2017). The Effect of Budget Participation, Budget Emphasis, Information Asymmetry on the Budget Slack on SKPD Samarinda City. Akuntabel, 14(2), 144-156.
- Latuheru, B.P. (2015). The Effect of Budget Participation on Budget Slack with Organizational Commitment as a Moderating Variable (Empirical Study in Maluku Industrial Estate). Journal of Accounting and Finance, Vol. 7, No. 2, November 20015: 117-130.
- Mardiasmo. (2004). Public Sector Accounting. Yogyakarta: Andi

- Priyetno, A. (2018). The Effect of Budget Participation on Budgetary Slack with Leadership Style and Ethical Considerations as Moderating Variables. E-Journal, 6.
- Rumkna, P. (2015). *The Effect of Budget Participation and Information Asymmetry on the Growth of Slack Budget*. Accounting Study Program at the Faculty of Economics, Padang State University.
- Sekaran, Uma. (2006). *Research Methods for Business*. 4th ed. Jakarta : Salemba Empat.
- Savitri E., & Sawitri, E. (2014). The Effects of Budget Participation, Budget Emphasis and Asymmetry Information on the emergence of a Budget Slack. 2(2), 210–226.
- Syahrir, A. D. (2017). The Effect of Particiatory Budgeting on Budget Slack with Attitudes as Moderating Variables, 13(1).
- Mukaromah, Aliati. Suryandhari, Dhini. (2015). The Effect of Budget Participation, Information Asymmetry, Organizational Commitment, Role Ambiguity on Budgetary Slack. Accounting Analysis Journal 4 (4) (2015).
- Triana, M., Yuliusma., Putra, W.E. (2012). The Effect of Budget Participation, Budget Emphasis, and Locus of Control on Budget Slack (Survey of Hotels in Jambi City). e-jurnal Accounting account Vol.1 No.1, September 2012.
- 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. International Conference on Accounting Studies 2014, ICAS 2014, 18-19 August 2014, Kuala Lumpur, Malaysia. Vol 164, 391-396.
- Yuen, D.C., Law, P.K., & Tayles, M. (2015). Exploring Budgetary Slack: The Influence of Organizational Commitment and Job-Related Tension. Corporate Ownership & Control, 12(2), 577-658.