

# MODERATING EFFECT AMBIGUITY, GROUP COHESIVENESS, LOCUS OF CONTROL ON RELATIONSHIP OF BUDGETARY PARTICIPATION AND BUDGETARY ROLE SLACK

Nur Azlina  
Faculty of Business , Universiti Selangor  
[nur.azlina@yahoo.com](mailto:nur.azlina@yahoo.com)

Andreas  
Economics Faculty, Riau University

Rosy Armaini  
( Politeknik Negeri Sriwijaya)

## Abstract

This purpose of this research is to examine : 1) the effect of budgetary participation on budgetary slack, 2) the effect of budgetary participation on budgetary slack with role ambiguity as moderating, 3) the effect of budgetary participation on budgetary slack with group cohesiveness as moderating 4) the effect of budgetary participation on budgetary slack with locus of control as moderating

The population in this study is middle and bottom managers at SKPD Riau Province. The selection of sample used purposive sampling method. Data that is used in this research is primary data, that was collected by survey techniques by distributing questionnaires to each middle and bottom managers at SKPD Riau Province. Moderated regression analysis was used as the method of analysis.

The result of hypotheses analysis show that budgetary participation have positive and significance effect on budgetary slack. Role ambiguity has negatif effect on the relationship of budgetary participation and budgetary slack . Group cohesiveness has positive effect on the relationship of budgetary participation and budgetary slack and Locus of control has positive effect on the relationship of budgetary participation and budgetary slack.

**Keywords** : Budgetary slack , budgetary participation, , role ambiguity, group cohesiveness and Locus of control

## INTRODUCTION

### Background

A budget is a statement of the estimate of the performance to be achieved during a certain period of time stated in the financial measures (Bastian, 2006). Budget is not only important for private companies but also important in the implementation of government programs. In the private sector, the budget is part of the secret of the company closed to the public, contrary to the public sector budget it should be informed to the public to be criticized, discussed and given an input, because the budgeting process itself is an activity that is very important to be considered in order to achieve efficiency and effectiveness budget.

Each central and local government organization must have work plans drawn up in line of duty state. Government formulate plans and policies in the form of a budget. The budget is guide government actions to be implemented to include plan revenues, expenditures, transfers, and financing is measured in dollars, are arranged systematically according to specific classification for the period (PP 71 of 2010). Determination of the budget involves many parties, the public sector each unit of government involved in the budgeting process, ranging from upper management to lower levels of management so that everyone can give his aspirations in preparing the budget to create appropriate development goals targets. Interesting phenomenon that occurred in recent years is the

frequent occurrence of the remaining budget (Silpa) in the budget realization report (LRA). Increased Silpa continue to increase in line with the increase in the budget, as is the case in the Provincial Government of Riau. In 2010 by spending more than Rp.3,75 trillion, Silpa reaches the end of Rp.476 billion. Subsequently, in 2011 with budgets of more than Rp.4,79 trillion, Silpa reaches the end of Rp.532 billion and increased again in 2012 with a budget Rp.8,37 trillion, Silpa Rp.1,70 trillion reached the end of the year. This indicates the possibility of budgetary slack during the preparation of the budget in the Provincial Government of Riau. Budgetary slack may occur because of lack of good planning of the budget and the performance of officials in the Provincial Government of Riau. Thus, managed and allocated budget cannot be absorbed optimally. The greater Silpa basically showed the greater public funding that has not been or is not used in shopping or other financing expenses, so that settles in the local treasury as idle funds. Thus, managed and allocated budget cannot be absorbed optimally. The greater Silpa basically showed the greater public funding that has not been or is not used in shopping or other financing expenses, so that settles in the local treasury as idle funds. The cause of budgetary slack among others because of differences in the amount of the budget submitted by subordinates with the best estimate of the amount of the organization. Budgetary slack is usually done by raising or lowering cost income than they should, so that the budget is reached. The increase or decrease in budgetary slack depending on the extent of an individual more selfish or working on behalf of the organization that is the actualization of the level of commitment

The involvement of individuals seen in the preparation of the budget and have an influence on the budget targets and the need to reward the achievement of the budgetary targets called Budget Participation (Brownell, 1982). Problems often arise from the involvement of lower-level managers / intermediate in preparing the budget (budgetary participation) is the creation of budgetary slack. Emphasis budget (budget emphasis) the local government is also one of the factors that can enable to trigger budgetary slack (Dina Nur Afiani 2010). Related to this, several studies have been conducted on the relationship of budget participation on budgetary slack still showed inconsistency. Research conducted by Dunk (1993), Onsi (1973), Desmiyawati (2009) and Ardila (2013), indicating that the negative effect of budget participation on budgetary slack. Research conducted while Arfan ikhsan and La ane (2007), Falikhatun (2007), Djasuli (2011), Putranto (2012), Dwisariasih (2013) and Riansah (2013) suggest that the positive effect of budget participation on budgetary slack.

Several researchers have conducted research on budget participation on budgetary slack by adding a variety of moderating variables. Research findings Pratiwi (2012) shows the ambiguity of the role of strengthening the relationship between budget participation and budgetary slack. While the research results Ardila (2013) concluded that role ambiguity had no significant effect on the relationship with the budget participation on budgetary slack. The inconsistency of these studies according to (Govindarajan 1986) made possible contingency approach (contingency theory) for evaluating the uncertainty of various factors that may affect the effectiveness of conditional budgetary slack on budget. Therefore, this study in addition to examine the relationship between budget participation with budgetary slack, well approximated by a contingency factor by including moderating variable in the relationship test. uses the variable role ambiguity, group cohesiveness and locus of control as a moderating variable in examining the relationship between budget participation with budgetary slack.

The purpose of this study is to obtain empirical evidence regarding: 1 Effect of budget participation on budgetary slack. 2 The effect of budget participation on budgetary slack with role ambiguity as a moderating variable. 3 The effect of budget participation on budgetary slack by using group cohesiveness as a moderating variable. Effect of budget participation on budgetary slack with the locus of control as a moderating variable.

## LITERATURE REVIEW

### **Budgetary Slack**

Anthony and Govindarajan (2006: 85), budgetary slack is the difference in the amount of the budget submitted by subordinates with the best estimate of the number of organizations. .

### **Budget Participation**

Hansen and Mowen (2009: 448) describe the participation of the budget allows lower-level managers to participate in the making of the budget rather than the budget imposes manager to the lower levels. Budget participation is one of the objectives of the management control system that would encourage managers to be more effective and efficient in achieving organizational goals (Anthony and Govindarajan 2006: 86) .

### **Role Ambiguity**

Marini (2001), role ambiguity, is the absence of adequate information necessary for someone to be able to resolve its role optimally.

### **Group Cohesiveness**

Robbins (2008), Group cohesiveness is the degree to which group members interact and motivated to be in the group. Group cohesiveness is important to bring jointly diverse members into a single group. The high group cohesiveness associated with conformity to group norms group members, the spirit of working in cooperation in groups, and communication (Vitello, 2012: 201).

### **Locus of Control**

Greenberg in Barimbing (2009: 47), the Locus of Control is "a concept that describes a person's perception of responsibility for the events that are in his life.

### **Contingency Approach**

The inconsistency of research according to Govindarajan (1986) allowed for contingency approach (contingency theory) for evaluating the uncertainty of various factors conditional. Contingency factors selected in this study is the ambiguity of the role, group cohesiveness and locus of control. These factors will act as a moderating variable in the relationship between budget participation on budgetary slack .

## **Theoretical Framework**

### **Budget Participation relation to budgetary slack**

Public sector organizations begin to implement the budgeting system of participation. Through participation budgeting system, subordinate / implementers involved in the preparation of the budget so that the budget agreement is reached between the supervisor / subordinate power holders and the budget / budget implementer of the budget. Based on research conducted Arfan ikhsan and La ane (2007), Falikhhatun (2007), Djasuli (2011), Putranto (2012), Dwisariasih (2013) and Riansah (2013) concluded that the positive effect of budget participation on budgetary slack or in other words participation in the preparation of the budget officers tended to increase the level of budgetary slack. This contrasts with research Dunk (1993), Onsi (1973), Desmiyawati (2009) and Ardila (2013). The first hypothesis in this study are:

Ha1 : Budget participation affects on budgetary slack.

### **Effect of Budget Participation on budgetary slack with Role Ambiguity as a moderating variable**

Role ambiguity or vagueness is the role of non-existence of adequate information necessary for someone to be able to resolve its role optimally (Marini, 2001). If the involvement of subordinates in the preparation of the budget associated with the performance evaluation of subordinates who experience role ambiguity will be motivated to provide performance information that is biased in order to keep it looking good. The budget is set based on the information that is biased subordinate caused budget amounts are not in accordance with the actual, and it can be said that the budget is probable to have slack. budget is set based on the information that is biased subordinate caused budget amounts are not in accordance with the actual and it can be said that the budget is probable to have slack. budget is set based on the information that is biased subordinate caused budget amounts are not in accordance with the actual and it can be said that the budget is probable to have slack. Based on research Pratiwi (2012) role ambiguity strengthens the relationship between budget participation and budgetary slack. This is contrary to the results of research Ardila

(2013). The second hypotheses in this study are:

Ha2 : role ambiguity Moderated the relationship of budget participation on budgetary slack

### **Effect of Budget Participation on budgetary slack with Group Cohesiveness as Moderating Variable**

Proximity or similarity in attitudes, behavior and achievement is referred to as group cohesiveness is generally associated with the urge members to stay together in a group rather than an urge to urge members out of the group, Gibson (2004). When a group had low cohesiveness and desired goals are not in line with management members, then the result may be negative in terms of organization. Vice versa. Dwisariasih (2013) and Djasuli (2011) found that group cohesiveness has a positive and significant impact on the relationship between budget participation and budgetary slack and it is contrary to the results of research Putranto (2012). The third hypotheses in this study are:

Ha3 : Group cohesiveness moderate the relationship of budget participation on budgetary slack

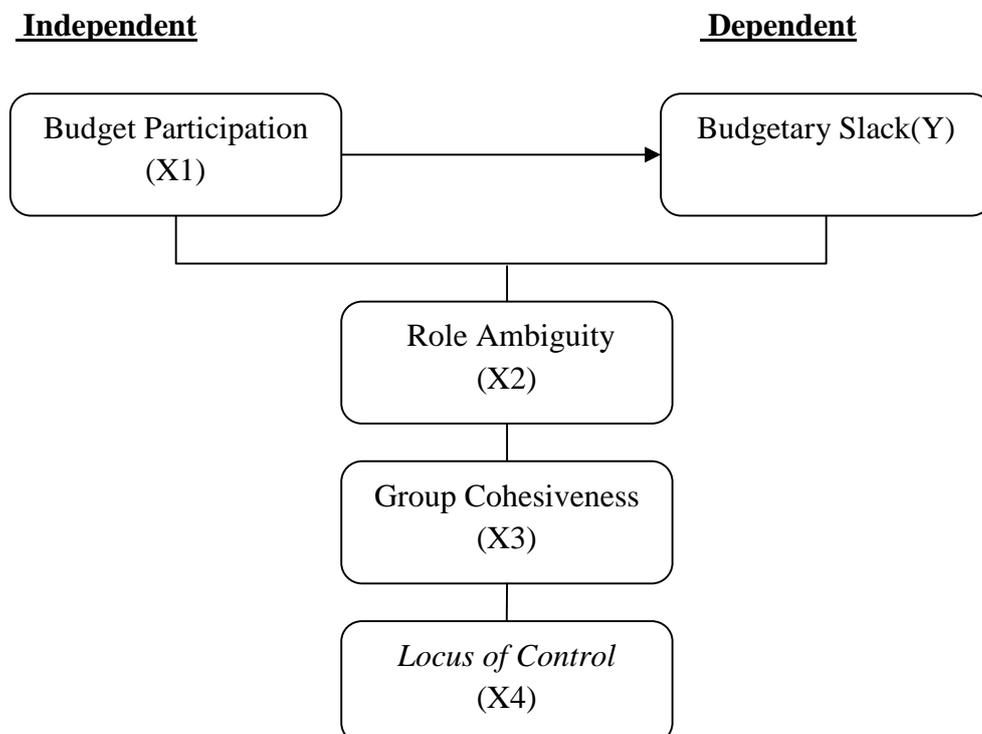
### **Effect of Budget Participation on budgetary slack with Locus of Control as a Moderating Variable**

Locus of control is thought to contribute to the budget participation affects relationships budgetary slack. Locus of control has an influence on budgetary slack because the locus of control is a control in a person to an event. The results of the study Barimbing (2009) and Sinaga (2013) locus of control proved to moderate the influence of budget participation on budgetary slack . The fourth hypotheses in this study are:

Ha4 : *Locus of control* moderate the relationship of budget participation on budgetary slack

### **Research Model**

Based on the framework illustrated in the research model of this research on the images can be seen in picture. 1



**Picture 1. Research Model**

## RESEARCH METHODOLOGY

### Population and Research Sample

The population in this study are all Echelon III and IV Unit (SKPD) in the Provincial Government of Riau. Chosen Echelon III and IV because they occupy technical positions and has a major role in leading, coordinating and formulating and implementing development policy planning, monitoring and evaluation of budget control in the field a number of 613 people. The minimum recommended number of samples based on the calculation of the formula Slovin is 86 people. The samples in this study conducted purposive sampling is representative echelon III and IV of each environment SKPDs there's chosen Riau Provincial Government in proportion of at least 5-6 people per SKPDs so much as a total of 120 questionnaires were distributed questionnaires. This is to anticipate the possibility of not returning the questionnaire.

### Type, Source Data and Data Collection Techniques

This research uses data in the form of data subjects. This study uses the primary data source. The methods used to collect primary data in this study is a survey method using questionnaires distributed to a sample of respondents.

### Measurement of Research Variables

The variables that will be tested in this study consisted of five variables, namely budgetary participation as an independent variable. Budgetary slack as the dependent variable. Role ambiguity, group cohesiveness and locus of control as a moderating variable. These variables are as follows:

#### Budgetary Slack (dependent variable / Y)

Arfan (2010: 241) budgetary slack is the difference between the actual resources needed to efficiently complete a task and the amount of resources that are larger and intended for the task. Budgetary slack variables measured using the instrument development Dunk (1993), quoted from Riansah (2013), which consists of 6 items and statements are measured using a Likert scale 1-5 with indicators such as productivity capabilities, the ability of budget execution, monitoring capabilities in the budget, ability to take responsibility, the ability to reach budget targets, the ability to reach target budget.

#### Budget Participation (independent variable / X1)

Participation budget is one of the objectives of the management control system that would encourage managers to be more effective and efficient in achieving organizational goals (Anthony and Govindarajan 2006: 86). Budget participation variables were measured using instruments Milani (1975), which was developed by Ardila (2013) by using 6 items, and questions were measured using a Likert scale 1-5 with a great influence in the indicator measuring the participation of the budget, the effect of the revised budget preparation, influence the opinions / suggestions in the budget-setting, confidence in deciding on a budget, the importance of the contribution the proposal or idea in budgeting, participation in budgeting activities.

#### Role ambiguity (moderating variable / X2)

Marini (2001) role ambiguity is the absence of adequate information necessary for someone to be able to resolve its role optimally. Role ambiguity variables measured by the instrument used by Rizzo, House, and Lirtzman (1970) developed Lidya (2009) and adopted Ardila (2013), which consists of 6 items that measured statements with Likert scale 1-5 with goals and objective indicators clear and well-planned as well as in the work, the exact time allocation, understanding responsibilities, determine the performance of the individual, the number of competencies of certainty, of explaining to do.

#### Group Cohesiveness (variable moderating / X3)

Group cohesiveness is the degree to which group members interact and motivated to be in the group (Robbins, 2008). Group cohesiveness according to Gibson (2004) is a close relationship or similarity of attitudes, behaviors and actions contained in an interest group and a member of the permanent force in the group than in the other groups. To measure group cohesiveness variables, researchers used five question items using the instrument development Carless & Paola (2000), which is measured using a Likert scale of 1-5, with the following indicators Task cohesion, Social cohesion, Individual attraction to the group .

#### **Locus of Control (moderating variable / X4)**

Mustikawati (1999; 100) in Mardongan (2007) defined locus of control as the degree to which a person accepts personal responsibility for what happens to them. To measure the locus of control variables, researchers used seventh items Rotler questions using the instrument development in Robbins (1998). Locus of control is measured using a Likert scale of 1-5, with the following indicator's belief that there is destiny, confidence, effort / hard work.

#### **Validity and Realibility Testing**

Testing is done with the test validity in this study using the Pearson Correlation. if Pearson Correlation values obtained to have significance, under 0,05 means that the data obtained is valid (Ghozali, 2011). An instrument can be said to be reliable (reliably) if it has a Cronbach Alpha value of more than 0.60 (Nunnaly, 1960)

#### **Data Analysis and Testing**

Ghozali (2011), to test the moderating variables used regression with interaction test. Test of interaction is often referred to as Moderated Regression Analysis (MRA) which is a special application of multiple linear regressions where the regression equation contains elements of the interaction. The fourth hypothesis will be tested using SPSS by using the t test. The coefficient of determination ( $R^2$ ) at its core to measure how far the ability of the model to explain variation in the dependent variable.

## **RESULTS AND DISCUSSION**

In essence, this study aims to determine how much influence role ambiguity, group cohesiveness and locus of control in relation to budgetary slack on budget participation. This study is also to find out how far the influence of role ambiguity interaction, gorup cohesiveness and locus of control in relation to the budget participation on budgetary slack in SKPDs Riau Province.

#### **Results of Data Collection**

The research was conducted by distributing questionnaires are delivered directly to the respondents who becomes the object of research. Minimum number of samples that could represent a population based formula Slovin in this study is as much as 86 objects. Of the total of 120 questionnaires were mailed questionnaires, a total of 94 questionnaires were returned questionnaires. Of the number of questionnaires were returned and can be processed in the amount of 94 already meet the minimum sample size, so the data processing can be resumed.

#### **Descriptive Statistics**

From the results obtained from the answers of the respondents are quite varied with a score of respondents for budgetary slack variable (Y) ranged from 10 to 20, of the data respondent average for all was 15 with a standard deviation of 2.59, for the variable Role Ambiguity ( X2) with a score of respondents ranged from 14 to 30, with an average of 25 respondents with a standard deviation of 3.04 and Group Cohesiveness (X3) ranged from 16 to 25, of the data respondent average for all is 20 with a standard deviation of 1.69, and for variable Locus Of Control (X4) ranged from 12 to 35, of the data respondent average for all was 24 with a standard deviation of 3.67 (Table. 1)

**Table 1 . Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Slack	94	10.00	20.00	15.6596	2.59674
Budget Particip	94	12.00	28.00	21.7979	3.00387
Role Ambiguity	94	14.00	30.00	24.8085	3.04898
Grup Coheveness	94	16.00	25.00	20.1489	1.69729
Locus of Control	94	12.00	35.00	24.2660	3.67840
Valid N (listwise)	94				

**The Results of Validity and Realibility Testing**

In this study for all the questions for all the independent variables considered valid, whereas for the dependent variable, there is one item that is not a legitimate question is the first questions (appendix.3). For questions that are invalid is not to be used in next data processing. Based on the results of testing the reliability of data for all variables in this study the results obtained Cronbach alpha greater than 0.60 (Table.2 ) which means that the data is reliable and can be continued on next processing.

**Table.2 . The Results of Validity and Realibility Testing**

Variable	Pearson	Cronbach alpha
Slack	0.000<0.5	0,690 >0,60
Budget Particip	0.000<0.5	0,746>0,60
Role Ambiguity	0.000<0.5	0,794>0,60
Grup Coheveness	0.000<0.5	0,759>0,60
Locus of Control	0.000<0.5	0.727>0,60

The results of this study have met the assumptions of normality and released from multicollinearity, heterocedastisity and released of autocorrelation

**Finding and Discussion**

The results of hypothesis testing in this study can be seen in Table 3 below:

**Table 3. Hypotesis Result**

hypothesis	B	P value (sign)	F
H1	0.241	0,027	5.047
H2	-0,404	0.005	4.564
H3	0.684	0.049	3.814
H4	-0.606	0.002	5.189

The first hypothesis in this study is budget participation affects on budgetary slack. regression equation to test the first hypothesis is as  $Y = \beta_0 + \beta_1.X_1 + e$  . The first hypothesis testing finding unknown value of  $p = 0.027$  are smaller than  $\alpha = 0.05$ ..

This shows that the first hypothesis is accepted that budget participation affects the budgetary slack., Meaning that the higher participation in the preparation of the budget, the higher the likelihood of budgetary slack. Due to the high participation of government officials in the preparation of the budget will provide greater opportunity for them to do the budgetary slack . The results of this study

support previous research that has been conducted by Arfan ikhsan and La ane (2007), Falikhatun (2007), Djasuli (2011), Putranto (2012), Dwisariasih (2013) and Riansah (2013) showed that the positive effect of budget participation and significant impact on budgetary slack.

The second hypothesis in this study is role ambiguity Moderated the relationship of budget participation on budgetary slack. To test this hypothesis with the following equation:  $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_1X_2 + e$ . The results of regression analysis showed F value of  $p = 4.564$  with a significance of 0.005. (appendix. 5). This means there is a significant relationship between the dependent variable is budgetary slack with all the independent variables, namely budget participation and role ambiguity. The interaction between role ambiguity (X2) shows a negative coefficient of -0.404 with a significance level of  $p = 0.005$  which is smaller than the 0.05 value ( $p > 0.05$ ). This means that the role ambiguity moderate the relationship between budget participation on budgetary slack, role ambiguity means strengthening the relationship between budget participation on budgetary slack. The results of this study support the research Pratiwi (2012) concluded that role ambiguity strengthens the relationship between budget participation and budgetary slack. And the study does not support the Ardila (2013) who concluded that role ambiguity had no significant effect on the relationship with the budget participation budgetary slack.

The third hypotheses in this study is group cohesiveness moderated the relationship of budget participation on budgetary slack .To test this hypothesis with the following equation:  $Y = \beta_0 + \beta_6X_1X_3 + \beta_3X_3 + \beta_1X_1 + e$ . The results of regression analysis showed F value of 3.814 with a significance  $p = 0.013$ . (Appendix. 5). This means that there is a relationship between the dependent variable is budgetary slack with all the independent variables, namely budget participation and group cohesiveness. The interaction between group cohesiveness (X3) showed a negative coefficient of 0.684 with a significance level of  $p = 0.049$  which is smaller than the 0.05 value ( $p > 0.05$ ). It can be concluded that group cohesiveness moderated the relationship between budget participation on budgetary slack, meaning that group cohesiveness strengthens the relationship between budget participation on budgetary slack. The results of this study support the research Dwisariasih (2013) and Djasuli (2011) who found that group cohesiveness has a positive and significant impact on the relationship between budget participation and budgetary slack and do not support research Putranto (2012).

fourthhypothesis in this study are locus of control moderates the relationship of budget participation on budgetary slack. This hypothesis was tested by the following equation:  $Y = \beta_0 + \beta_1X_1 + \beta_4X_4 + \beta_7X_1X_4 + e$ . the results of regression analysis showed F value 5.189 for the significance of  $p = 0.002$ . (Appendix.5). This means there is a significant relationship between the dependent variable is budgetary slack with all the independent variables, namely budget participation and locus of control. The interaction between locus of control (X4) showed a negative coefficient of 0.606 with a significance level of  $p = 0.002$  which is smaller than the 0.05 value ( $p > 0.05$ ). This means that the locus of control moderated the relationship between budget participation on budgetary slack, meaning that the locus of control strengthens the relationship between budgetary participation on budgetary slack. The results of this study support the research Barimbing (2009) and Sinaga (2013) who concluded that the locus of control proved to moderate the influence of budgetary participation on budgetary slack .

The coefficient of determination

Coefficient of determination in this study of 0.26 or 26%. This means that 26% of budgetary slack variables influenced by budget participation, role ambiguity, cohesiveness group and locus of control the remaining 74% are influenced by other variables not examined in this study.

## CONCLUSION, LIMITATIONS, AND IMPLICATIONS

### Conclusions

- a. The result of testing the first hypothesis is accepted. This shows that the first hypothesis is accepted that budgetary participation affects the budgetary slack., Meaning that the higher participation in the preparation of the budget, the higher the likelihood of budgetary slack.
- b. The result of testing the second hypothesis is accepted. This means that the role ambiguity moderated the relationship between budget participation on budgetary slack, role ambiguity means strengthening the relationship between budgetary participation.

- c. The result of testing the third hypothesis is accepted. It can be concluded that group cohesiveness moderated the relationship between budget participation on budgetary slack, meaning that group cohesiveness strengthens the relationship between budget participation on budgetary slack.
- d. The result of testing the fourth hypothesis is accepted. This means that the locus of control moderated the relationship between budget participation on budgetary slack, meaning that the locus of control strengthens the relationship between budget participation on budgetary slack.

### **Limitations**

- a. From these results, it is known that 26% of budgetary slack variables influenced by budget participation, role ambiguity, cohesiveness group and locus of control influenced the rest of 74% of other variables not examined in this study.
- b. Data collection using questionnaires filled out by respondent's unaccompanied researchers directly, so if there are questions that are poorly understood by the respondent, the respondent cannot be confirmed to the researcher, in feared it will result in less precise information obtained.
- c. The sample in this study only echelon III and IV in the form SKPDs Agency within the Department and the Government of Riau Province, due to time constraints the researcher in distributing questionnaires.

### **Implications and Suggestions**

- a. Other variables that might be to study in future research include: motivation, adequacy of budget, environmental uncertainty, goal commitment, personal character.
- b. At the time of filling the questionnaire respondents should be accompanied directly by researchers in order to obtain more precise information.

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