

DAFTAR PUSTAKA

- Anshori, M., & Iswati, S. (2009). *Metodologi Penelitian Kuantitatif*. Surabaya *Pusat Penerbitan dan Percetakan UNAIR*.
- Anthony, R. N., & Vijay Govindarajan. . (2007). *Management Control System*. USA. *McGraw-Hill*.
- Birnberg, J. G., Luft, J., & Shields, M. D. . (2007). Psychology theory in management accounting research. In C. S. Chapman, A. G. Hopwood, & M. D. Shields (Eds.). *Handbook of management accounting research*.Oxford: Elsevier. , 1, 113-135.
- Birnberg, J. G., Shields, M. D., & Young, S. M. (1990). The case for multiple methods in empirical management accounting research (with an illustration from budget setting). *Journal of Management Accounting Research*, 2, 33-36.
- Bockem, S., & Schiller, U. . (2009). Managerial use of an information system (Working paper, University of Basel). Available on the internet at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1420160 (Accessed 26.04.18.).
- Bradley, S. W., Shepherd, D. A., & Wiklund, J. . (2011). The importance of slack for new organizations facing 'tough' environments. *Journal of Management Studies*, 48, 1071-1097.
- Brownell, P. (1982). Participation in The Budgeting Process.When it Works and When Doesn't. *Journal Accounting Literature*, 1, 124-153.
- Busch, t., & Gustafsson, o. (2002). Slack in the Publik Sector : A Comparative Analysis of a Private and a Publik Enterprise for Refuse Collection. *Publik Management Review* 4(2), 167-186.
- Cooper, D. R., & Schindler, P. S. (2003). *Business Research Methods (8th edition)*.USA: *McGraw-Hill*.
- Curristine, T. (2005). Government performance: Lessons and challenges. . *OECD Journal on Budgeting* 5(1), 127-151.
- Daniel, F., Lohrke, F. T., Fornaciari, C. J., & Turner, R. A., Jr. (2004). Slack resources & firm performance: A meta-analysis. *Journal of Business Research*, 57, 565-574.
- 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.
- Demski, J. S., & Feltham, G. A. . (1978). Economic incentives in budgetary control systems. *The Accounting Review*, 53(2), 336-358.

- 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(2016), 17-37.
- Dunk, A. S. (1993). The effect of budget emphasis and Information Asymmetry on the relation between budgetary participation and slack. *Accounting Review*, 68, 400-410.
- Emine Yilmaza, G. Ö., Mehmet Günlük. (2017). Do organizational politics and organizational commitment affect Budgetary Slack creation in publik organizations. *elsevier*.
- Gault, A., & Gil-García, J. R. (2004). Publik management policy and accountability in Latin America: Performance-oriented budgeting in Colombia, Mexico, and Venezuela (1994-2000). *International Publik Management Journal*, 7(1), 49-71.
- Ghozali, I. (2006). Structural Equation Modeling, Metode Alternatif dengan Partial Least Square. *Semarang : Badan Penerbit Universitas Diponegoro*, 2.
- Heinle, M. S., Ross, N., & Saouma, R. E. . (2014). A theory of Participative Budgeting. . *The Accounting Review*, 89(3), 1025-1050.
- Anderson, james (2002). questions of democracy, territoriality and globalisation. Transnational democracy: political spaces and border crossings. london and newyork : routledge, pp. 6-39.
- Jolien De Baerdemaeker a, & Bruggeman, W. (2015). The impact of participation in strategic planning on managers' creation of Budgetary Slack: The mediating role of autonomous motivation and affective organisational commitment. *Management Accounting Research*, 29, 1-12.
- Kacmar, K. M., & Ferris, G. R. (1993). Politics at work: Sharpenmg the focus ofpolitical behavior in organizations. *Business Hori:on.s*, 36, 70-74.
- Kurrohman, T. (2013). EVALUASI PENGANGGARAN BERBASIS KINERJA MELALUI KINERJA KEUANGAN YANG BERBASIS VALUE FOR MONEY DI KABUPATEN/KOTA DI JAWA TIMUR. *Jurnal Dinamika Akuntansi*, 5(1), 1-11.
- Mardiasmo. (2018). Otonomi dan Manajemen Keuangan Daerah : Edisi Terbaru. Andi. Yogyakarta.
- Mayes, B. T., & Van der Stede, W. A. (1977). Toward A Definition of Organizational Politics. *The Academy of Management Review*, 2(4), 672-678.
- Merchant, K. A., & Manzoni, J.-F. (1989). The achievability of budget targets in profit centers: A field study. *The Accounting Review*, 64(539-558).

- Mintzberg, H. (1983). Power in and around organizations. *Englewood Cliffs, NJ: Prentice Hall*.
- Mousa, F. T., Marlin, D., & Ritchie, W. J. (2013). Configurations of slack and their performance implications: An examination of high-tech IPOs. *Management Decision, 51*, 225-247.
- Mowen., H. (2006). *Buku I Management Accounting. Edisi 7. Jakarta: Salemba Empat*.
- Natsir, Y. (2008). Evaluasi Anggaran Berbasis Kinerja. *Modus Aceh*.
- Nouri, H., Parker, R. (1996). The effect of organizational commitment on the relation between budgetary participation and budgetary slack, *Behavioral Research in Accounting, 8*(74-90).
- Onsi, M. (1973). Faktor analysis of behavioral variables affecting budgetary slack. *The Accounting Review, 48*, 535-548.
- Razak, A., Ludigdo, U., Sukoharsono, E. G., & Armanu. (2011). Perilaku Kuasa Eksekutif dan Legislatif dalam Proses Penyusunan Anggaran Pemerintah Daerah : Perspektif Interaksionisme Simbolik. *Jurnal Akuntansi Multiparadigma, 2*(3), 369-540.
- Sara Giovanna Mauro a, L. C. a., Daniela Pianezzi b. . (2019). New Publik Management between reality and illusion: Analysing the validity of performance-based budgeting. *The British Accounting Review*.
- Sprinkle, G. B., Williamson, M. G., & Upton, D. R. (2008). The effort and risk-taking effects of budget-based contracts. *Accounting, Organizations and Society, 33*, 16.
- Tan, J., & Peng, M. W. (2003). Organizational slack and firm performance during economic transitions: Two studies from an emerging economy. *Strategic Management Journal, 24*, 1249-1263.
- Usman Ernawati, P. S. (2013). ANGGARAN PARTISIPATIF DALAM MENUNJANG KINERJA APARATUR PEMERINTAH DAERAH. *Jurnal Akuntansi Multiparadigma, 4*(1), 127-135.
- Van der Stede, W. A. (2000). The relationship between two consequences of budgetary controls: Budgetary slack creation and managerial short-term orientation. *Accounting, Organizations and Society, 25*, 609-622.
- Wan, W. P., & Yiu, D. W. (2009). From crisis to opportunity: Environmental jolt, corporate acquisitions, and firm performance. *Strategic Management Journal*,
, *30*, 791-801.
- Wasana, S., & Halim, A. (2018). Studi Konsistensi Perencanaan dan Penganggaran Daerah Bidang Pariwisata di Kabupaten Gunungkidul. *Jati: Jurnal Akuntansi Terapan Indonesia, 1*(2), 70-81.

- Wiersma, E. (2007). Conditions that shape the learning curve: Faktors that increase the ability and oppportunity to learn. *Management Science*, 12, 1903-1915.
- Wiersma, E. (2017). How and when do firms translate slack into better performance? *The British Accounting Review* 49, 14.
- Witt, L. A., Treadway, D. C., & Ferris, G. R. (2004). The role of age in reactions to organizational politics perceptions, *Organizational Analysis*. 12(39-52).
- Wu, E. C. (2005). Convergence of attitudes in different cultures towards the budgeting process. *Journal of Business and Management*, 11(2), 29-47.
- Zahra, S. A. (1987). Organizational politics and the strategic process. *journal of Business Ethics*, 6(7), 579-588.
- Peraturan Pemerintah Republik Indonesia. 2011. Peraturan Menteri Dalam Negeri Nomor 21 Tahun 2011 Tentang Perubahan Kedua Atas Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 Tentang Pedoman Pengelolaan Keuangan Daerah.