

**IMPACT OF REGIONAL INCOME, UNSPENT FUNDS, AND
BALANCING FUNDS ON OPPORTUNISTIC BEHAVIOUR OF
BUDGET PREPARATION
(CASE STUDY OF REGENCY / CITY IN EAST JAVA)**

**SUBMITTED IN PARTIAL FULFILLMENTS TO MEET THE
REQUIRMENTS FOR OBTAINING BACHELOR DEGREE OF
ACCOUNTING
STUDY PROGRAM OF ACCOUNTING**



**MILIK
PERPUSTAKAAN
UNIVERSITAS AIRLANGGA
SURABAYA**

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**SUBMITTED BY
GALANG BUDI PRAYOGA
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**FACULTY OF ECONOMIC AND BUSINESS
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SURABAYA**

2016

Surabaya, 26/1/2016.....

This Thesis was completed and subject to be examined

Supervisor,

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by a horizontal line extending to the right.

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UNDERGRADUATE THESIS

**IMPACT OF REGIONAL INCOME, UNSPENT FUNDS, AND
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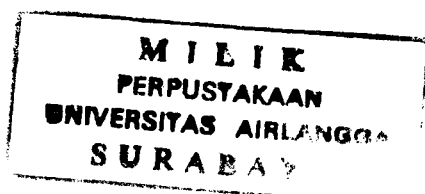
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ORIGINALITY DECLARATION

I, (Galang Budi Prayoga, 041211332103), declare that:

1. My thesis is genuine and truly my own creation, and is not another's person work made under my name, nor piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Airlangga University or in any other Universities/Colleges.
2. This thesis does not contain any work or opinion written or published by anyone unless clearly acknowledged or referred to by quoting author's name and stated in the References.
3. This statement is true; if on the future this statement is proven to be fraud and dishonest. I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with prevailing norms and regulations in Airlangga University.

Surabaya, 14 Februari 2016
Declared by,



Galang Budi Prayoga
041211332103

ACKNOWLEDGMENT

Assalamu'alaikum Warohmatullohi Wabarokatuh.

Bismillahirrahmanirrahim. All praise belongs to Allah thanks to the grace and love so that I can finish this thesis. Sholawat and greetings is always devoted to the role model of all time, the Prophet Muhammad, along with family, friends, and followers. This Thesis is organized as one of the requirements to obtain a Bachelor of Accounting degree at the Faculty of Economic and Business, Universitas Airlangga, titled "Impact of Regional Income, Unspent Funds, and Balancing Funds on Opprtunistic Behaviour of Budget Preparation (Case Study of Regency / City of East Java)".

The author is fully aware that so many people had helped in the completion of this undergraduate thesis. Through this opportunity, with all humility, the authors would like to thank profusely to:

1. Ms. Prof. Dr. Dian Agustia, SE.,M.Si.,Ak. as the Dean of Economic and Business Faculty, Universitas Airlangga.
2. Mr. Drs. Agus Widodo Mardijuwono, M.Si.,Ak. as the Head of Accounting Departement, Economic and Business Faculty, Universitas Airlangga.
3. Ms. Ade Palupi, SE.,MPPM.,Ak.,Ph.D. as the Head of Accounting Study Program, Economic and Business Faculty, Universitas Airlangga.

4. Mr. Dr. Ardianto, SE., MSi., Ak., CMA as supervisor who has provided valuable advice and constructive feedback so that I can finish this undergraduate thesis until the end.
5. All lecturers of Airlangga University for the teachings all this years that improve my knowledge.
6. Ms. Devi, Ms. Amalaia, Ms. Noorlailie, Mr. Bambang, Mr. Tjipto, Mr, Chusnul, Ms, Erina, Ms, Alfa, Mr. Andri, Mr, Suyunus, Ms. Debby, Mr. Sugeng, Ms. Elia, Mr. Novrys, Mr. Basuki, Mr. Okta, Mr. Agung, Mr. Badri, Ms. Fitri and all the lecturers in English Class Accounting for the knowledges, advises, and motivations.
7. Bapak and Ibu, the beloved parents, to all the support, prayers, encouragement, compassion, sacrifice, and sincerity in assisting the author. May Allah continue to bestow His mercy and blessings to both of them. And to dek Rimas for the precious motivation that boost the speed of completion of this thesis.
8. English Class Accountancy friends, Danastri, Irfan, Dhira, Ste, Jefry, Wahyuni, Silvy, Lutfi, Angga, Kiwar, Herly, and Felix to all the amazing experience inside and outside the classroom.
9. All Friends from Accounting Program S1 that has been together all this time.
10. Chatur and Friends for the entertainment and refreshment during the process of the thesis.
11. Friends from KKN BBM 52 Kelurahan Gading

12. Friends from BLM FEB UA 2014
13. All High School friends especially Bagas, Lukito, Dika, Dafiq, Fajar, Robin, Rizka, Marchil, and Nia for the encouragement to finish the thesis.
14. Mr. Sasongko Family, Mr Kunari Family, Granpa Giri Family, and all Uncle and Aunt that give support the author.
15. And to the other friends and parties who have heleped so much but not mentioned one by one.

May Allah continue to bestow His blessings and mercy for us all. Amen.

The authors recognize that there are still many errors in the preparation of this paper, therefore, criticism and constructive suggestions were expect to repair at a later date.

Finally, author hoped this research can be useful for the development of science, especially in the field of accounting.

Wassalamualaikum wr. wb