

Lampiran I: Penelitian Terdahulu

No	Nama, Tahun	Judul	Variabel	Teknik Pengambilan Data	Hasil
1	Kren (2003)	<i>Effect of Uncertainty, Participation, and Control System Monitoring on the Propensity to Create Budget Slack and Actual Budgeted Slack Created</i>	Ex Ante X1: Ketidakpastian lingkungan X2: Partisipasi Anggaran X3: JRI Y: <i>Propensity to Create Slack</i> Ex Post X: <i>Propensity to Create Slack</i> Y: <i>Segment Slack</i> Z: <i>Control System Monitoring</i>	Kuesioner diolah dengan analisis regresi berganda	Ex Ante: X1,X2,X3 berpengaruh secara berurutan untuk menciptakan Y Ex Post X berpengaruh terhadap Y Z dapat memoderasi hubungan antara X dan Y
2	Kren (2007)	<i>The Intervening Effect of Information Asymmetry on Budget Participation and Segment Slack</i>	X: Partisipasi Anggaran Y: <i>Segment Slack</i> Z: Asimetri Informasi	Kuesioner diolah dengan analisis regresi berganda	X berpengaruh terhadap Y Z berpengaruh negative terhadap hubungan X dan Y
3	Pello (2014)	Pengaruh Asimetri Informasi dan <i>Locus of Control</i> pada Hubungan Antara Penanganan Partisipatif dengan Senjangan Anggaran	X: Partisipasi Anggaran Y: Senjangan Anggaran Z1: Asimetri Informasi Z2: <i>Locus of Control</i>	Kuesioner diolah dengan <i>Moderated Regression Analysis</i>	Asimetri Informasi dan <i>Locus of Control</i> berpengaruh negatif pada hubungan X dan Y

4	De Faria (2013)	<i>The Effects of Information Asymmetry on Budget Slack</i>	X: Asimetri Informasi Y: Budget Slack	Penelitian experimental	Asimetri informasi berpengaruh positif terhadap <i>budgetary slack</i>
5	Dunk (1993)	<i>The Effect of Budget Emphasis and Information Asymmetry on the Relation Between Budgetary Participation and Slack</i>	X: <i>Budget Participation</i> Y: <i>Budget Slack</i> Z1: <i>Budget Emphasis</i> Z2: <i>Information Asymmetry</i>	Kuesioner diolah dengan analisis regresi berganda	Asimetri informasi dan <i>budget emphasis</i> berpengaruh positif terhadap hubungan antara X dan Y
6	Falikhatun (2007)	Interaksi Informasi Asimetri, Budaya Organisasi, Dan <i>Group Cohesiveness</i> dalam Hubungan Antara Partisipasi Penganggaran dan <i>Budgetary Slack</i> .	X: Partisipasi Anggaran Y: <i>Budgetary Slack</i> Z1: Asimetri Informasi Z2: Budaya Organisasi Z3: Kohesivitas Kelompok	Kuesioner diolah dengan analisis regresi berganda	Asimetri informasi berpengaruh negatif signifikan terhadap hubungan antara X dan Y
7	Bajora (2017)	Pengaruh Asimetri Informasi, <i>JRI</i> , dan Efektivitas Pengendalian Anggaran Terhadap <i>Budgetary Slack</i> (Studi Empiris pada SKPD Kota Padang)	X1: Asimetri Informasi X2: <i>JRI</i> X3: Efektivitas Pengendalian Anggaran Y: <i>Budgetary Slack</i>	Kuesioner diolah dengan analisis regresi berganda	Asimetri informasi, <i>JRI</i> , dan Efektivitas Pengendalian Anggaran berpengaruh signifikan positif terhadap <i>budgetary slack</i> .
8	Effendy (2018)	Asimetri Informasi dan <i>Budgetary Slack</i> (Studi pada Pemerintah Kabupaten Dompu)	X: Asimetri Informasi Y: <i>Budgetary Slack</i>	Kuesioner diolah dengan <i>Partial Least Square</i>	Asimetri informasi tidak berpengaruh signifikan terhadap <i>Budgetary Slack</i>

Lampiran II: Hasil *Principal Component Analysis* (PCA)**PCA untuk Variabel Asimetri Informasi****Correlation Matrix**

		ASYM3	ASYM5	ASYM6
Correlation	ASYM3	1.000	.567	.600
	ASYM5	.567	1.000	.590
	ASYM6	.600	.590	1.000
Sig. (1-tailed)	ASYM3		.000	.000
	ASYM5	.000		.000
	ASYM6	.000	.000	

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.714
Bartlett's Test of Sphericity	Approx. Chi-Square	67.469
	df	3
	Sig.	.000

Anti-image Matrices

		ASYM3	ASYM5	ASYM6
Anti-image Covariance	ASYM3	.570	-.190	-.223
	ASYM5	-.190	.581	-.214
	ASYM6	-.223	-.214	.548
Anti-image Correlation	ASYM3	.718 ^a	-.330	-.399
	ASYM5	-.330	.726 ^a	-.379
	ASYM6	-.399	-.379	.700 ^a

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
ASYM3	1.000	.720
ASYM5	1.000	.712
ASYM6	1.000	.739

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.172	72.391	72.391	2.172	72.391	72.391
2	.433	14.450	86.840			
3	.395	13.160	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

Component
1

ASYM3	.849
ASYM5	.844
ASYM6	.860

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

PCA untuk Variabel *Control System Monitoring***Correlation Matrix**

		CSM1	CSM2	CSM3	CSM4	CSM6	CSM7	CSM8
Correlation	CSM1	1.000	.527	.276	.058	.040	.090	.103
	CSM2	.527	1.000	.276	.061	.078	.075	-.061
	CSM3	.276	.276	1.000	.632	.553	.382	.310
	CSM4	.058	.061	.632	1.000	.683	.539	.537
	CSM6	.040	.078	.553	.683	1.000	.710	.507
	CSM7	.090	.075	.382	.539	.710	1.000	.547
	CSM8	.103	-.061	.310	.537	.507	.547	1.000

Sig. (1-tailed)	CSM1		.000	.010	.316	.369	.227	.195
	CSM2	.000		.010	.308	.260	.266	.306
	CSM3	.010	.010		.000	.000	.001	.004
	CSM4	.316	.308	.000		.000	.000	.000
	CSM6	.369	.260	.000	.000		.000	.000
	CSM7	.227	.266	.001	.000	.000		.000
	CSM8	.195	.306	.004	.000	.000	.000	

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.745
Bartlett's Test of Sphericity	Approx. Chi-Square	195.211
	df	21
	Sig.	.000

Anti-image Matrices

		CSM1	CSM2	CSM3	CSM4	CSM6	CSM7	CSM8
Anti-image Covariance	CSM1	.665	-.329	-.121	.055	.059	-.024	-.111
	CSM2	-.329	.672	-.087	.012	-.014	-.029	.120
	CSM3	-.121	-.087	.492	-.194	-.099	.034	.041
	CSM4	.055	.012	-.194	.389	-.111	-.017	-.139
	CSM6	.059	-.014	-.099	-.111	.345	-.203	-.030
	CSM7	-.024	-.029	.034	-.017	-.203	.444	-.144
	CSM8	-.111	.120	.041	-.139	-.030	-.144	.585
Anti-image Correlation	CSM1	.521 ^a	-.492	-.211	.108	.124	-.044	-.179
	CSM2	-.492	.550 ^a	-.151	.023	-.029	-.052	.192
	CSM3	-.211	-.151	.768 ^a	-.442	-.240	.074	.077
	CSM4	.108	.023	-.442	.790 ^a	-.303	-.042	-.292
	CSM6	.124	-.029	-.240	-.303	.778 ^a	-.519	-.066
	CSM7	-.044	-.052	.074	-.042	-.519	.776 ^a	-.282
	CSM8	-.179	.192	.077	-.292	-.066	-.282	.797 ^a

a. Measures of Sampling Adequacy(MSA)

Communalities		
	Initial	Extraction
CSM1	1.000	.718
CSM2	1.000	.757
CSM3	1.000	.612
CSM4	1.000	.733
CSM6	1.000	.775
CSM7	1.000	.656
CSM8	1.000	.551

Extraction Method: Principal Component Analysis.

Total Variance Explained									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.236	46.229	46.229	3.236	46.229	46.229	3.144	44.918	44.918
2	1.566	22.377	68.606	1.566	22.377	68.606	1.658	23.688	68.606
3	.718	10.257	78.863						
4	.566	8.082	86.945						
5	.401	5.734	92.679						
6	.277	3.964	96.643						
7	.235	3.357	100.000						

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component	
	1	2
CSM1	.243	.812
CSM2	.209	.844
CSM3	.741	.250
CSM4	.845	-.136
CSM6	.864	-.168
CSM7	.793	-.163
CSM8	.702	-.243

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

Rotated Component Matrix^a

	Component	
	1	2
CSM1	.046	.846
CSM2	.006	.870
CSM3	.662	.417
CSM4	.854	.066
CSM6	.879	.040
CSM7	.810	.027
CSM8	.739	-.071

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.^a

a. Rotation converged in 3 iterations.

Component Transformation Matrix

Component	1	2
1	.972	.234
2	-.234	.972

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

PCA untuk Variabel *Budgetary Slack***Correlation Matrix**

		BSLACK4	BSLACK5	BSLCAK6
Correlation	BSLACK4	1.000	.486	.521
	BSLACK5	.486	1.000	.439
	BSLCAK6	.521	.439	1.000
Sig. (1-tailed)	BSLACK4		.000	.000
	BSLACK5	.000		.000
	BSLCAK6	.000	.000	

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.681
Bartlett's Test of Sphericity	Approx. Chi-Square	44.308
	df	3
	Sig.	.000

Anti-image Matrices

		BSLACK4	BSLACK5	BSLCAK6
Anti-image Covariance	BSLACK4	.646	-.229	-.260
	BSLACK5	-.229	.716	-.174
	BSLCAK6	-.260	-.174	.684
Anti-image Correlation	BSLACK4	.656 ^a	-.336	-.391
	BSLACK5	-.336	.710 ^a	-.248
	BSLCAK6	-.391	-.248	.683 ^a

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
BSLACK4	1.000	.693
BSLACK5	1.000	.619
BSLCAK6	1.000	.652

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.965	65.487	65.487	1.965	65.487	65.487
2	.565	18.847	84.335			
3	.470	15.665	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

		Component
		1
BSLACK4		.833
BSLACK5		.787
BSLCAK6		.807

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Lampiran III: Hasil *Moderated Regression Analysis***Model Regresi 3.1****Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	X ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.013 ^a	.000	-.014	1.00712981

a. Predictors: (Constant), X

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.013	1	.013	.012	.912 ^b
	Residual	69.987	69	1.014		
	Total	70.000	70			

a. Dependent Variable: Y

b. Predictors: (Constant), X

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.001E-17	.120		.000	1.000
	X	.013	.120	.013	.111	.912

a. Dependent Variable: Y

Model Regresi 3.2**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	Z2, Z1, X ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.185 ^a	.034	-.009	1.00449647

a. Predictors: (Constant), Z2, Z1, X

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.396	3	.799	.792	.503 ^b
	Residual	67.604	67	1.009		
	Total	70.000	70			

a. Dependent Variable: Y

b. Predictors: (Constant), Z2, Z1, X

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.551E-17	.119		.000	1.000
	X	.018	.120	.018	.147	.884
	Z1	.126	.120	.126	1.051	.297
	Z2	-.135	.120	-.135	-1.121	.266

a. Dependent Variable: Y

Model Regresi 3.3**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	XZ2, XZ1, X, Z2, Z1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.247 ^a	.061	-.011	1.00552742

a. Predictors: (Constant), XZ2, XZ1, X, Z2, Z1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.279	5	.856	.847	.522 ^b
	Residual	65.721	65	1.011		
	Total	70.000	70			

a. Dependent Variable: Y

b. Predictors: (Constant), XZ2, XZ1, X, Z2, Z1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.002	.119		-.020	.984
	X	.050	.127	.050	.394	.695
	Z1	.242	.147	.242	1.644	.105
	Z2	-.180	.129	-.180	-1.392	.169
	XZ1	-.177	.145	-.186	-1.223	.226
	XZ2	.100	.125	.105	.802	.425

a. Dependent Variable: Y



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**PENGARUH ASIMETRI INFORMASI TERHADAP BUDGETARY SLACK
DENGAN CONTROL SYSTEM MANAGEMENT SEBAGAI VARIABEL
MODERASI**

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