

DAFTAR PUSTAKA

- Akhmad Suryahadi. (2020, 26 Agustus). Industri Semen Terpapar Pandemi, Begini Strategi Semen Indonesia (SMGR) [Halaman Web].
Diakses dari <https://investasi.kontan.co.id/news/industri-semen-terpapar-pandemi-begini-strategi-semen-indonesia-smgr>
- Alfebriano. (2013). Faktor-Faktor yang Mempengaruhi Slack Anggaran Pada PT. BRI di Kota Jambi. *E-Jurnal Binar Akuntansi*, 2(2), 2303–1522.
- Anthony, N. R. & Govindarajan V. (2011). Sistem Pengendalian Manajemen Jilid 2. Tangerang: Karisma Publishing Group
- Brownell, P. (1982). The Role of Accounting Data in Performance Evaluation, Budgetary Participation, and Organizational Effectiveness. *Journal of Accounting Research*, 20(1), 12. <https://doi.org/10.2307/2490760>
- Choudhury, N. (1985). Incentives for the Divisional Manager. *Accounting and Business Research*, 16(61), 11–21.
<https://doi.org/10.1080/00014788.1985.9729291>
- Dewi, R. P. 2008. Pengaruh *Budgetary Goal Characteristic* Terhadap Kesenjangan Anggaran: Instansi Pemerintah Daerah Kota Padang. *Skripsi*. Universitas Negeri Padang.
- Dunk, A. S. (1993). The Effect Relation of Budget Between Emphasis the Budgetary Slack and Information Asymmetry on Participation and Slack. *The Accounting Review*, 68(2), 400–410. <http://www.jstor.org/stable/248408>
- Dunk, A. S., & Perera, H. (1997). The incidence of budgetary slack: A field study exploration. *Accounting, Auditing & Accountability Journal*, 10(5), 649–664. <https://doi.org/10.1108/09513579710367935>
- Effendy, L. (2018). Asimetri Informasi dan Budgetary Slack (Studi Pada Pemerintah Kabupaten Dompu). *Jurnal Aplikasi Akuntansi*, 1(2), 37. <https://doi.org/10.29303/jaa.v1i2.6>
- Falikhatun. (2007). Interaksi Asimetri Informasi, Budaya Organisasi, dan Group Cohesiveness dalam Hubungan Antara Partisipasi Penganggaran dan Budgetary Slack (Studi Kasus pada Rumah Sakit Umum Daerah se-Jawa Tengah). *Simposium Nasional Akuntansi (SNA) X*. Makasar (26-27 Juli 2007)
- Faria, J. A. De, & Maria, S. (2013). The effects of information asymmetry on budget slack: An experimental research. *African Journal of Business Management*, 7(13), 1086–1099. <https://doi.org/10.5897/AJBM2013.1641>
- Hansen & Mowen. (2009). Akuntansi Manajerial. Buku 1 edisi 8. Jakarta: Salemba Empat.

- Kren, L. (1993). Control System Effects on Budget Slack. *Advance in Management Accounting*.
- Kren, L. (1997). The Role of Accounting Information in Organizational Control: The State of The Art In: S. Sutton & V. King (Eds). *Behavioral Accounting Reseach: Foundations and Frontiers*. American Acconting Association
- Kren, L. (2003). Effects of Uncertainty, Participation, and Control System Monitoring on the Propensity To Create Budget Slack and Actual Budget Slack Created. *Advances in Management Accounting*, 11, 143–167. [https://doi.org/10.1016/S1474-7871\(02\)11006-9](https://doi.org/10.1016/S1474-7871(02)11006-9)
- Merchant, K. A. (1985). Budgeting and the propensity to create budgetary slack. *Accounting, Organizations and Society*, 10(2), 201–210. [https://doi.org/10.1016/0361-3682\(85\)90016-9](https://doi.org/10.1016/0361-3682(85)90016-9)
- Miranda, A. A., Le Borgne, Y. A., & Bontempi, G. (2008). New routes from minimal approximation error to principal components. *Neural Processing Letters*, 27(3), 197–207. <https://doi.org/10.1007/s11063-007-9069-2>
- Pello, E. V. (2014). Pengaruh Asimetri Informasi Dan Locus of Control Pada Hubungan Antara Penganggaran Partisipatif Dengan Senjangan Anggaran. *E-Jurnal Akuntansi Universitas Udayana*, 6(2), 287–305.
- Penno, M. (1984). Asymmetry of Pre-Decision Information and Managerial Accounting. *Journal of Accounting Research*, 22(1), 177. <https://doi.org/10.2307/2490707>
- Scott, W. R. (2009). Financial Accounting Theory. Fifth Edition. Pearson Prentice Hall: Toronto.
- Sharma, S., Durand, R. M., & Gur-Arie, O. (1981). *Identification and Analysis of Moderator Variables*. 18(3), 291–300. <https://doi.org/http://www.jstor.org/stable/3150970>
- Waller, W. S. (1988). Slack in participative budgeting: The joint effect of a truth-inducing pay scheme and risk preferences. *Accounting, Organizations and Society*, 13(1), 87–98. [https://doi.org/10.1016/0361-3682\(88\)90027-X](https://doi.org/10.1016/0361-3682(88)90027-X)
- Zald, M. N. (1986). The sociology of enterprise, accounting and budget rules: Implications for organizational theory. *Accounting, Organizations and Society*, 11(4–5), 327–340. [https://doi.org/10.1016/0361-3682\(86\)90004-8](https://doi.org/10.1016/0361-3682(86)90004-8)
- Zedeck, S. (1971). Problems with the use of “moderator” variables. *Psychological Bulletin*, 76(4), 295–310. <https://doi.org/10.1037/h0031543>