

RINGKASAN

Pengaruh Partisipasi Penganggaran, Asimetri Informasi dan Ketidakpastian Lingkungan Terhadap Senjangan Anggaran pada Hotel Bintang Lima di Jawa dan Bali.

Anggaran merupakan hal penting untuk melakukan perencanaan, koordinasi dan kontrol organisasi. Proses penyusunannya yang dilakukan secara bottom-up disebut sebagai penganggaran partisipatif. Penelitian tentang pengaruh partisipasi penganggaran terhadap senjangan anggaran telah dilakukan sebelumnya oleh beberapa peneliti dengan hasil yang berlawanan. Permasalahan dalam penelitian ini apakah partisipasi penganggaran berpengaruh terhadap senjangan anggaran baik secara langsung maupun melalui interaksi dengan asimetri informasi dan interaksi dengan ketidakpastian lingkungan.

Dasar teori yang digunakan dalam penelitian ini menguraikan anggaran dan partisipasinya, asimetri informasi, ketidakpastian lingkungan dan senjangan anggaran yang terjadi dalam partisipasi penganggaran, serta interaksi partisipasi penganggaran dengan asimetri informasi dan interaksinya dengan ketidakpastian lingkungan.

Kerangka konseptual didasarkan pada teori bahwa partisipasi penganggaran memiliki pengaruh langsung terhadap senjangan anggaran, baik pengaruh positif maupun negatif. Interaksi partisipasi penganggaran dengan asimetri informasi dan interaksi partisipasi penganggaran dengan ketidakpastian lingkungan juga berpengaruh terhadap senjangan anggaran. Hipotesis 1 yang diajukan adalah partisipasi penganggaran berpengaruh terhadap senjangan anggaran, hipotesis 2 partisipasi penganggaran yang berinteraksi dengan asimetri informasi berpengaruh kuat terhadap senjangan anggaran, sedangkan hipotesis 3 interaksi partisipasi penganggaran dengan ketidakpastian lingkungan berpengaruh terhadap senjangan anggaran.

Penelitian ini menggunakan teknik analisa regresi linier sederhana untuk menguji hipotesis 1 dan regresi linier berganda untuk menguji hipotesis 2 dan hipotesis 3. Berdasarkan respon 61 manajer dari hotel bintang lima di Jawa dan Bali, data diperoleh melalui survey kuesioner. Pengukuran instrumen variabel partisipasi penganggaran menggunakan instrumen Milani (1975), instrumen asimetri informasi menggunakan instrumen Dunk (1993), instrumen ketidakpastian lingkungan menggunakan instrumen Duncan (1972), sedangkan variabel senjangan anggaran menggunakan instrumen Dunk (1993). Keabsahan dan kehandalan instrumen penelitian diuji dengan dengan uji validitas dan reliabilitas.

Hasil uji validitas dan reliabilitas menunjukkan bahwa instrumen penelitian yang digunakan adalah valid dan reliable. Hasil analisis menunjukkan signifikan positif 0,000 dengan koefisien regresi 0,687 untuk pengaruh partisipasi penganggaran terhadap senjangan anggaran, signifikan positif 0,000 untuk pengaruh partisipasi penganggaran dengan asimetri informasi terhadap senjangan anggaran dengan koefisien interaksi sebesar 0,028 dan signifikan positif 0,000 untuk pengaruh partisipasi penganggaran dengan ketidakpastian lingkungan dengan koefisien interaksi sebesar 0,018.

Hasil analisis hipotesis 1 mendukung penelitian Young (1985) dan tidak mendukung penelitian Dunk (1993), hipotesis 2 tidak mendukung penelitian Young (1985) dan hipotesis 3 mendukung penelitian Yuwono (1999). Tingkat partisipasi

penganggaran dan senjangan anggaran pada hotel bintang lima di Jawa dan Bali cukup tinggi sedangkan asimetri informasi dan ketidakpastian lingkungan cukup rendah. Senjangan anggaran dipengaruhi oleh partisipasi penganggaran secara langsung sebesar 67,8%, dipengaruhi oleh interaksi partisipasi penganggaran dengan asimetri informasi sebesar 91,8% dan dipengaruhi oleh interaksi partisipasi penganggaran dengan ketidakpastian lingkungan sebesar 94,1%.

Kesimpulannya bahwa penelitian ini menerima semua hipotesis yang diajukan dan dapat menjawab permasalahan yang ada dalam penelitian ini.

SUMMARY

The Effect Of Participation Of Budgeting, Information Asymmetry And Environment Uncertainty On The Budget Slack At Five Star Hotel In Java And Bali

Budget was important for planning, coordinating and organizing control which bottom-up setting processes called participative budgeting. Studies about participation of budgeting on budget slack had done by previous researchers with conflicting result. The problem of this research examined the effect of participation of budgeting directly or made interaction with asymmetry information and made interaction with environment uncertainty on budget slack.

The theory was used in this study was budgeting and its participation, information asymmetry, environment uncertainty and budget slack. Beside, it also used interaction between participation of budgeting with information asymmetry and interaction between participation of budgeting with environment uncertainty.

Conceptual framework was based on direct effect of participation of budgeting on budget slack, effect on budget slack through interaction between participation of budgeting with information asymmetry, and effect on budget slack through interaction between participation of budgeting with environment uncertainty. Hypothesis 1 was participation of budgeting had effect on budget slack, hypothesis 2 was interaction between participation of budgeting with information asymmetry had effect on budget slack, hypothesis 3 was interaction between participation of budgeting with environment uncertainty had effect on budget slack.

This research using technical analysis of simple linear regression to analyze hypothesis 1 and multiple linear regression to analyze hypothesis 2 and hypothesis 3. Based on 61 managers from five star hotels in Java and Bali, data was gathered from questionnaire survey. Instrument of participation of budgeting was measured by Milani's instrument (1975), instrument of information asymmetry was measured by Dunk's instrument (1993), instrument of environment uncertainty was measured by Duncan's instrument (1972) and instrument of budget slack was measured by Dunk's instrument (1993). Accurate of the research instrument was tested using validity test and reliability test.

The result of validity and reliability test showed the research instrument which was used in this study was valid and reliable. The result of analysis of hypothesis 1 showed positive significant 0,000 with coefficient of regression 0,687 for effect participation of budgeting on budget slack, positive significant 0,000 with coefficient of interaction 0,028 for participation of budgeting made interaction with asymmetry information on budget slack, positive significant 0,000 with coefficient of interaction 0,018 for participation of budgeting made interaction with environment uncertainty.

The result of analysis of hypothesis 1 supported Young's research (1985), the result of analysis of hypothesis 2 not supported Young's research (1985), the result of analysis of hypothesis 3 supported Yuwono's research (1999). Participation of budgeting and budget slack was moderately high at five star hotels in Java and Bali, asymmetry information and environment uncertainty was moderately low. Budget slack was affected by participation of budgeting about 67,8%, was affected by interaction participation of budgeting with asymmetry information about 91,8% and

was affected by interaction participation of budgeting with environment uncertainty about 94,1%.

Finally, the conclusion of the result of the research accepted all of hypothesis and answered the problem in this research.

ABSTRACT

The Effect Of Participation Of Budgeting, Information Asymmetry And Environment Uncertainty On The Budget Slack At Five Star Hotel In Java And Bali

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This research was an empirical study about participation subordinate in budgeting process. Several studies found that participation reduced budget slack, but the other studies found that participation increased budget slack. The purpose of this research to disclose empirical evidence that budgeting participation had a direct effect on budget slack or through interaction with information asymmetry and interaction with environment uncertainty.

The research method was used in this research was: gathering data through survey method (questionnaires), technical of sampling was cluster sampling disproportionate, unit analysis was middle manager at five star hotel in Java and Bali, testing of validity and reliability for all instrument of variables, data was tested by using simple and multiple linear regression.

The result of the first analysis by using t test showed participation of budgeting effected directly on budget slack with value of significant was 0,000, coefficient of regression was 0,687. The result of the second analysis showed participation made interaction with information had effect on budget slack with value of significant was 0,000 coefficient of regression was 0,028. The result of the third analysis showed participation made interaction with environment uncertainty had effect on budget slack with value of significant was 0,000 coefficient of regression was 0,018. The effect of each variables on budget slack had shown by coefficient of determination (R^2). The R^2 for the first analysis was 0,687, the R^2 for the second analysis was 0,918, and the R^2 for the third analysis was 0,941.

Keyword: Participation of budgeting, information asymmetry, environment uncertainty, budget slack