

## DAFTAR PUSTAKA

- Anshori, M & S. Iswati. (2009). *Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press (AUP).
- Anthony, R & V. Govindarajan. (2007). *Sistem Pengendalian Manajemen 11th edition*. Jakarta: Salemba Empat.
- Baiman, S. (1982). Agency Research in Managerial Accounting: A Survey. *Journal of Accounting Literature*, 154-213.
- Bandura, A. (1986). *Social Foundations of Thought and Action: A Social Cognitive Theory*. New Jersey: Prentice Hall.
- Barrett, M.E. & L.B. Fraser. (1977). Conflicting Roles in Budgeting For Operations. *Harvard Business Review*, 137–146.
- Basri, Y.M. (2010). Pengaruh Penganggaran Partisipasi dan Job Relevan Information terhadap Budget Slack Pemerintah Provinsi Riau. *Jurnal Ilmu Administrasi Negara*, 10(1), 69 – 77, (diakses 15 Januari 2019).
- Borman, W.C., D.R. Ilgen, & R.J. Klimoski. (2003). *Handbook of Psychology Industrial Organizational Psychology Volume 12*. New Jersey: John Wiley & Sons, Inc.
- Brownell, P. (1982). The Role of Accounting Data in Performance Evaluation, Budgetary Partisipative, and Organizational Effectiveness. *Journal of Accounting Research*, 12-27.
- Chalos, P & M.C. Poon. (2000). Participation and Performance in Capital Budgeting Teams. *Behavioral Research in Accounting*, 12: 199.
- Dunk, A.S. (1933). The Effect of Budget Emphasis and Information Asymmetry on the Relation Between Budgetary Participation and Slack. *The Accounting Review*, 68(2): 400-410.
- Flamholtz, E.G. (1983). Accounting, Budgeting, and Control Systems in Their Organizational Context: Theoretical and Empirical Perspectives. *Accounting, Organizations and Society*, 2: 153-169.
- Garland, H. (1984). Relation of Effort-Performance Expectancy to Performance in Goal-Setting Experiments. *Journal of Applied Psychology*, 79-84.
- Golembiewski, R.T. & J. Rabin. (1983). *Public Budgeting and Finance: Behavioral, Theoretical Perspective*. Revised and Expended Third Edition. USA: Marcel Dekker, Inc.

- Hansen, D.R. & M. Mowen. (2004). *Management Accounting 1*. Edisi Ketujuh. Jakarta: Salemba Empat.
- (2013). *Management Accounting 1*. Edisi Kedelapan. Jakarta: Salemba Empat.
- Hansen, S.C. & W.A. Van der Stede. (2004). Multiple facets of budgeting: An Exploratory Analysis. *Management Accounting Research*, 15(4): 415–439.
- Irfan, dkk. (2016). Pengaruh Partisipasi Anggaran terhadap Senjangan Anggaran dengan Asimetri Informasi, Penekanan Anggaran, dan Komitmen Organisasional sebagai Variabel Pemoderasi. *Jurnal Akuntansi dan Investasi*, 17(2): 158-175.
- Irmawati. (2004). Peranan Goal Setting dalam Upaya Meningkatkan Produktivitas Kerja Karyawan. *Jurnal USU*, 10: 56-74.
- Kenis, I. (1979). Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance. *The Accounting Review*, 54(4): 707–721.
- Kridawan, A & A. Mahmud. (2014). Pengaruh Kejelasan Sasaran Anggaran terhadap Senjangan Anggaran dengan Asimetri Informasi sebagai Variabel Mediasi. *Accounting Analysis Journal*, 3(2): 194-202.
- Kurose, C. (2013). *Motivation, Behavior, and Performance in the workplace insight for student success in Higher Education*. Paper presented at The George Washington University.
- Kyung, et al. (2007). An Examination of Impact of Budgetary Participation, Budget Emphasis, and Information Asymmetry on Budgetary Slack in the Hotel. *Research Gate*.
- Locke, E.A. & G.P. Latham. (2002). Building A Practically Useful Theory of Goal Setting and Task Motivation. *American Psychologist*, 57(9): 705–717.
- (2006). New Directions in Goal Setting Theory. *Association of Psychological Science*, 15(5): 265-268.
- Mahmudi. (2003). New Public Management (NPM): Pendekatan Baru Manajemen Sektor Publik. *Kajian Bisnis dan Manajemen*, 6(1):69-79.
- Mardiasmo. (2002). *Akuntansi Sektor Publik*. Yogyakarta: ANDI.
- Merchant, K.A. & J.F. Manzoni. (1989). The Achievability of Budget Targets in Profit Centers: A field study. *The Accounting Review*, 64(3): 539–558.
- Merchant, K.A. & W.A. Van der Stede. (2007). *Management Control Systems: Performance Measurement, Evaluation, and Incentives*. Edisi Kedua. London, UK: Prentice Hall.

- Milani, K. (1975). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes. *American Accounting Association*, 50(2): 274-284.
- Mooney, R.P. & N. Mutrie. (2000). The Effects of Goal Specificity and Goal Difficulty on the Performance of Badminton Skills in Children. *Pediatric Exercise Science*, 12: 270-283
- Onsi, M. (1973). Factor Analystist of Behavioral Variables Affecting Budgetary Slack. *The Accounting Review*, 48(3), 535–548.
- Otley, D. (1982). Budgets and Managerial Motivation. *Journal of General Management*, 8(1), 26–42.
- Parker, R.J. & L. Kyj. (2006). Vertical Information Sharing in The Budgeting Process. *Accounting, Organizations and Society*, 31(1), 27–45.
- Podsakoff, P.M. & D.W. Organ. (1986). Self Reports in Organizational Research: Problems and Prospects. *Journal of Management*, 12(4): 531–544.
- Preacher, K.J. & A.F. Hayes. (2008). Asymptotic and Resampling Strategies for Assessing and Comparing Indirect Effects in Multiple Mediator Models. *Behavior Research Methods*, 40(3): 879–891.
- Priliandani, Ni Made I. & Ida Bagus P. Astika. (2016). Pengaruh Partisipasi Penganggaran Pada Senjangan Anggaran Di Universitas Udayana Dengan Informasi Asimetri Dan Motivasi sebagai Pemoderasi. *E-jurnal ekonomi dan bisnis Universitas Udayana*, 5(4): 749–774.
- Schiff, M. & A.Y. Lewin. (1968). Where Traditional Budgeting Fails. *Financial executive*, 36(5): 51–62.
- Schouute, M & E. Wiersma. (2011). The Relationship Between Purposes of Budget Use and Budgetary Slack. *Advances in Management Accounting*, 19: 75-107.
- Simons, R. (2000). *Performance Measurement and Control Systems for Implementing Strategy*. Upper Saddle River, NJ: Prentice Hall.
- Suartana, I Wayan. (2010). *Akuntansi Keperilakuan*. Yogyakarta: ANDI.
- Umapathy, S. (1987). *Current Budgeting Practices in U.S. Industry: The State of The Art*. New York: Quorum.
- Waller, W.S. & R.A. Bishop. (1990). An Experimental Study of Incentive Pay Schemes, Communication, and Intrafirm Resource Allocation. *The Accounting Review*, 65(4): 812–836.

- 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(2000): 609-622.
- Van der Stede, W.A. (2001). The Effect of Corporate Diversification and Business Unit Strategy on The presence of Slack in Business Unit Budgets. *Accounting, Auditing, and Accountability*, 14(1), 30–52.
- Webb, R.A. (2002). The Impact of Reputation and Variance Investigations on The Creation of Budget Slack. *Accounting, Organizations and Society*, 27(4–5): 361–378.
- Welsch, et al. (1988). *Budgeting: Profit Planning and Control*. Fifth Edition. USA: Prentice Hall.
- Young, S.M. (1985). Participative Budgeting: The Effects of Risk Aversion and Asymmetric. *Journal of Accounting Research*, 23(2): 829-842, (<http://www.jstor.org/discover/10.2307/2490840?uid=3738224&uid=2134&uid=2&uid=70&uid=4&sid=21104157176183>, diakses pada 15 Januari 2019).