

# EFFECT OF PARTICIPATIVE BUDGETING ON BUDGETARY SLACK WITH ASYMMETRY INFORMATION, LEADERSHIP STYLE AND ORGANIZATIONAL COMMITMENT AS MODERATION VARIABLES

Putu Kepramareni <sup>1</sup>, I Gusti Ayu Asri Pramesti <sup>2</sup>, Sri Widiasih<sup>3</sup>

<sup>1,2,3</sup> Faculty of Economics Mahasaraswati University Denpasar, Bali, Indonesia

Email: pkepramareni@yahoo.co.id<sup>1</sup>, asripramesti@unmas.ac.id<sup>2</sup>, s.widiasih3@gmail.com<sup>3</sup>

## ABSTRACT

The purpose of this study was to determine the effect of budget participation on budgetary slack, the effects of information asymmetry, leadership style and organizational commitment on the relationship between budget participation on budgetary slack. The population was 9 bureaus in the Regional Secretariat of the Province of Bali with 145 numbers of respondents consisting of the head of the bureau, the head section of the bureau, and the head of the sub-section of the bureau involved in preparing the budget. Sample technique used is purposive sampling. The analysis technique used is moderated regression analysis (MRA). The results Obtained in contribution budget that had a positive effect on budgetary slack, information asymmetry was Able to strengthen the effect of budget participation on budgetary s lack, and leadership style and organizational commitment weakened weaken the influence of budget participation on budgetary slack.

**Keywords:** Budget Participation, Budgetary Slack, Information Asymmetry, Leadership Style, organizational Commitment.

## Introduction

A budget is a detailed plan that is formally stated in quantitative, financial and non-financial measures, regarding the acquisition and use of resources of an organization and accountability centers to carry out its activities within a certain period of time, generally one year to achieve objectives organization (Supriyono, 2005). Brownell (1982) in Hapsari (2011) stated that budget participation will have a positive and negative impact that may arise as a result of the budget preparation process by involving subordinates. Anthony and Govindarajan (2011: 105) said that Budgetary Slack is the difference in the amount of budget submitted by subordinates with the best number of estimates from the organization. Subordinates tend to set an amount that is easy to achieve so that its performance will look good where the income budget is set lower while costs or expenses are set higher.

The budget has an impact on the

government's performance in relation to the function of government in providing services to the community. This is important because public sector organizations which in this case are local governments are very complex organizations so that the concept of budgeting can be used to assess increased productivity, efficiency and quality by using the concept of budgetary slack (Busch, 2002). Regional Revenue and Expenditure Budget (APBD) is a planning tool as well as a means of controlling local government. The budget also functions as a control tool because it can be used as a performance benchmark for each accountability center in the local government (Mardiasmo, 2002: 86). The paradigm that exists in the budgeting process in the local government is that the workers assume that the number of revenue plans contained in the regional budget is the lowest limit that must be achieved and the number of planned expenditure is the highest limit.

The results of research on budgetary

participation conducted by several previous researchers still found inconsistencies. The results of Kartika's research (2010), Veronika (2010), Dwisariasih (2013), Wirawan (2014), Latuheru (2015) show that budgetary participation has a positive influence and can increase the occurrence of budgetary slack. Individuals participate in the budgeting process and have an influence on budget targets seeking convenience in achieving the established budget and wanting appreciation for the achievement of the budget target. However, several other studies have shown inconsistent results, where the study revealed that participation in budgeting can reduce budgetary slack because agents help provide information to principals about future prospects so that the budget is more accurate. Success in managing an organization cannot be separated from leadership factors and the attitude of subordinates in carrying out the task of achieving organizational goals. Leadership style is a way for the leader to influence other people or subordinates in such a way that the subordinate wants to do the will of the leader to achieve the goals of the organization even though personally it may not be liked (Ramadina, 2013).

The commitment showed confidence strong support for the value and the target (goal) organization wants to achieve. Organizational commitment can grow because individuals have an emotional attachment to the organization that includes moral support and accepts existing values and determination from within to serve the organization (Porte et., Al 1974) in Sumarno (2005: 28). Lestari (2014) said an increase or decrease in budgetary slack depends on the extent to which individuals are more selfish or work for the benefit of their organization which is the actualization of the level of commitment they have. The higher the level of commitment that each individual has in the organization, the greater the individual's loyalty to the organization, so the less likely the individual is to do budgetary slack.

Based on the above background which is supported by the results of previous studies, the hypotheses of this study are:

H 1 : Participatory budgeting has a

positive effect on budgetary slack .

H 2 : Information asymmetry strengthens the influence of participatory budgeting on budgetary slacks.

H 3 : Leadership style weakens the influence of budget participation on budgetary slack .

H 4 : Organizational commitment weakens the influence of budget participation on budgetary slack.

### Research Method

This research was conducted at the Regional Secretariat of the Province of Bali which took 9 bureaus consisting of the Development Administration Bureau, the Goods / Services Procurement Administration Bureau, the Law and Human Rights Bureau, the Public Relations and Protocol Bureau, the People's Welfare Bureau, the Organization Bureau, the Bureau of Government and Regional Autonomy, the Bureau Economy and General Bureau. The population in this study were all employees in the 9 Government Bureaus consisting of 398 people. This study uses purposive sampling technique because it uses certain criteria, namely the Head of the Bureau, the Head of the Section and the Head of the Sub-Division involved in preparing the budget. The samples used in this study were 145 people.

Data collection method uses a questionnaire survey method. Questionnaires were distributed in the form of a list of written statements to respondents regarding participatory budgeting, budgetary slack, information asymmetry, leadership style, and organizational commitment. Each of these variables is prepared with a number of statements that are different from each other. Questionnaire assessment uses 5 Likert scales. Data analysis techniques such as multiple linear regression analysis and Moderated Regression Analysis (MRA). The moderation regression model in this study is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_1 X_2 + \beta_6 X_1 X_3 + \beta_7 X_1 X_4 + e \dots\dots\dots (1)$$

Information:

Y : Budgetary slack

	: Constant
1 - 7	: Regression Coefficient
X 1	: Budget Participation
X 2	: Asimetri Information
X 3	: Leadership Style
X 4	: Organizational Commitment
e	: Standard error
X 1 X 2	: Interaction between budget participation and information asymmetry
X 1 X 3	: Interaction between budget participation and leadership style
X 1 X 4	: Interaction between budget participation and organizational commitment

### Result Discussion

Questionnaires were given to 145 respondents who had been determined, questionnaires returned as many as 145 questionnaires (100%). the average education of respondents is at the level of junior high school, high school and diploma at 0%, then S1 level as many as 65 people or 44.83 % and post graduate (S2 / S3) as many as 80 people or 55.17 %. Position Criteria shows respondents who served as Bureau Heads as many as 9 people or 6.20%, Section Heads as many as 9 people or 6.20% and 127 Heads of Subdivisions or equivalent to 87.6%. The characteristic length of service of respondents ranged between <1 year as many as 15 people or 10.34%, 1-3 years as many as 55 people or 39.73%, 3-10 years as many as 45 people or 31.03 and above 10 years as many as 30 people or 20.70%.

Test instrument in this study consisted of test validity and inabilities rail. Validity test in each research variable has the value Corrected Item - Total Correlation above 0.30 so that the statement items in this study are declared valid and feasible to be used as a measurement tool in this study. Reliability test results showed Cronbach alpha values in each of the variables is greater than 0.70 so that the data in this study are considered reliable to measure the variables that exist in this study.

Based on the results of descriptive statistical tests can be explained Participatory Budgeting variables have a

minimum value of 7.00 and a maximum value of 30.00 with an average value (mean) of 16.0621 and a standard deviation of 7.63328. These results indicate that the highest participation rate in the preparation of the budget is 30.00 and the lowest participation rate is 7.00. Information asymmetry variable has a minimum value of 5.00 and a maximum value of 25.00 with an average value (mean) of 11.0828 and a standard deviation of 7.02822. These results suggest that the degree of information asymmetry that occurs in the preparation of the budget is 25.00 and the lowest level of information asymmetry is 5.00. Leadership style variable has a minimum value of 7.00 and a maximum value of 30.00 with an average value (mean) of 15.5379 and a standard deviation of 7.54433. This shows that the highest value of leadership style in budgeting is 30.00 and the lowest leadership style is 7.00. The organizational commitment variable has a minimum value of 9.00 and a maximum value of 45.00 with an average value (mean) of 31.9862 and a standard deviation of 6.89906. These results indicate that the highest value of organizational commitment in budget formulation is 45.00 and the lowest organizational commitment value is 9.00. Budgetary slack variable has a minimum value of 8.00 and a maximum value of 40.00 with an average value (mean) of 27.7862 and a standard deviation of 7.40044. These results indicate that the highest value is 40.00 and budgetary slack, lowest value is 8.00.

Classic assumption test is done to find out whether there is a violation of classical assumptions or not, because it is a requirement statistics that must be met in multiple linear regression analysis based on ordinary least square (OLS). Classical assumption testing includes normality test, heteroscedasticity test, and multicollinearity test. Normality test aims to test whether the regression model of data has a normal distribution or not, a good regression model is data that has a normal distribution. Normality test in this study using Kolmogorov Smirnov test, use values asymptotic significance is equal to 0, 200 which is greater than 0.05. This shows that

the data in this study are normally distributed so that it can be used in this study.

Multicollinearity test aims to find out whether or not Multicollinearity in a study can be seen from the magnitude of the Tolerance Value and Variance Inflation Factor (VIF). Foreign M - each independent variable and the moderating variable in this study had Tolerance values  $> 0.10$  and  $VIF < 10$ . This is indicated by the value of tolerance and VIF on Participatory Budgeting variable (X1) of 0.138 and 7.230, Information Asymmetry variables (X2) amounting to 0.135 and 7.406, Leadership Style variables (X 3) equal to 0.936 and 1.068 and organizational commitment variable (X 4) amounted to 0.915 and 1.092. Thus, it can be concluded that there is no Multicollinearity in this study.

The heteroscedasticity test in this study uses Glejser Test analysis. The value of the significance of the Participatory Budgeting variable (X1) is 0.467, Information Asymmetry variable (X2) as much as  $r = 0.104$ , Leadership Style variable (X 3) is 0.143 and organizational commitment variable (X 4) is 0.740. Each variable has a significance probability value greater than 0.05 so that it can be concluded that there is no heteroscedasticity in this study.

The analysis technique used to test the effect of participatory budgeting on budgetary slack with information asymmetry, leadership style, and organizational commitment as a moderating variable in this study was carried out using Moderated Regression Analysis. A constant value of -5.779 means that if the variables are Participatory Budgeting (X1), Information Asymmetry (X2), Leadership Style (X 3), and Organizational Commitment variable (X 4) considered zero, then the value of Budgetary Slack (Budgetary Slack) down by -5,794 units.

Participatory Budgeting variable Regression coefficient (X1) of 0, 675 means that the budgetary slack (budgetary Slack) increased by 0, 675 units, assuming the other independent variables constant value. Information Asymmetry variables Regression coefficient (X2) at 0, 054 means that the budgetary slack (budgetary Slack)

increased by 0, 054 units, assuming the other independent variables constant value. Leadership Style variables Regression Coefficients (X 3) equal to 0, 217 means that the budgetary slack (budgetary Slack) increased by 0, 217 units, assuming the other independent variables constant value. Regression coefficient organizational commitment variable (X 4) of 0, 171 means that the budgetary slack (budgetary Slack) increased by 0, 171 units, assuming the other independent variables constant value.

Regression Coefficients interaction variables Participatory Budgeting information asymmetry by 0, 031 means that the budgetary slack (budgetary Slack) increased by 0, 031 units, assuming the other independent variables constant value. Regression coefficient variable Participatory Budgeting interaction with the leadership style of - 0, 018 means that the budgetary slack (budgetary Slack) fell by - 0, 018 units, assuming the other independent variables constant value. Regression Coefficient of Participatory Budgeting interaction variables with organizational commitment style - 0, 014 means that the budgetary slack (budgetary Slack) fell by - 0, 014 units, assuming the other independent variables constant value.

The amount of Adjusted R Square value of 0, 916 shows that 91.6 % of Budgetary Slack variables are influenced by Participatory Budgeting (X1), Information Asymmetry (X2), Leadership Style (X 3), and organizational commitment variable (X 4) while the remaining 8, 4 % is influenced by other variables outside this research.

F test is used to determine the simultaneous effect of independent variables and moderation on the dependent variable, as well as knowing the feasibility of the regression model whether it is fit or not. The results of the F test in this study significance value of  $0.000 < 0.05$  so it can be concluded that the regression equation model is included in the criteria of fit or fit and Simultaneously the variables of participatory budgeting, information asymmetry, leadership style and organizational commitment have an effect on budgetary slack.

T test is used to determine the effect of

independent variables and moderating variables on the dependent variable partially. The t test in this study is also used to prove the hypothesis that has been proposed. , the results of the statistical test t were carried out using the help of the SPSS application program, namely the first hypothesis of participatory budgeting had a positive effect on budgetary slack. N use values variable significance of the participatory budgeting of 0.0 00  $p < 0.05$  indicates that participatory budgeting has a positive effect on budgetary slack (H1 accepted). The second hypothesis information asymmetry strengthens the influence of participatory budgeting on budgetary slack. The significant value of the variable interactions between information of the participatory with asymmetry of 0.0 00  $< 0.05$  indicates that the asymmetry of information strengthens participatory budgeting influence on budgetary slack (H2 accepted). The third hypothesis is that leadership weakens the influence of budgetary participation on budgetary slack. The significance value of the interaction variable between participatory budgeting and leadership style style of 0.0 08  $< 0.05$  and value regression coefficient of -0.018 indicates the opposite direction shows that leadership styles weaken the influence of the participatory budgeting in the budgetary slack (H3 accepted). The fourth hypothesis of organizational commitment weakens the influence of budgetary participation on budgetary slack. The significance value of the interaction variable between participatory budgeting and organizational commitment is 0.0 09  $< 0.05$  and the regression coefficient value of -0.014 shows the opposite direction indicating that organizational commitment weakens the influence of participatory budgeting on budgetary slack (H4 accepted)

### Conclusion

There are four conclusions from the results of this study. The first participatory budgeting positive effect on budgetary slack, this indicates that the higher participatory budgeting, the more budgetary slack will increase. Second, information asymmetry strengthens the influence of

participatory budgeting on budgetary slack. this result indicates that with information asymmetry, the possibility of budgetary slack budgetary slack will also be higher. Third, leadership style weakens the influence of participatory budgeting on budgetary slack, these results indicate that a good leadership style can reduce the chances of creating budgetary slack.

Fourth, organizational commitment weaken the influence of participatory budgeting in the budgetary slack, these results indicate that the higher level of commitment which is owned by each individual in the organization, can minimize the possibility of such individuals to undertake budgetary slack (budgetary slack).

As for suggestions that can be given based on the results of this study, namely, to create an efficient and effective budget, the head of the bureau, subdivision head, and subdivision head should always focus on the work and prioritize the organization to achieve the stated organizational goals, and have a commitment to prioritize interests. The organization is compared to the interests of the individual itself, this is considered effective to minimize the occurrence of budgetary slack.

### References

- Adi, H C T, and Mardiasmo. (2002). Analysis of the Influence of Institutional Strategy, Institutional Culture, and the Conflict of Terest on Budgetary Slack. Indonesian Journal of Economics and Business. Vol. 17, No.1.
- Anggraeni, A.(2016). Self Esteem Effect, Ethics, Slack Compensation Scheme Inducing and Truth Inducing and Information Asymmetry of Budgetary Slack :Experimental Study on Participatory Budgeting Con text . Thesis. Yogyakarta State University.
- Anthony,R N., & Vijay G. (2011). Management Control System ( Interpreting: Drs. R. Suyoto Bakir )

- . Jakarta: Salemba Empat.
- Yogyakarta.
- Antle R., and Eppen, G, D. (1985). Capital Rationing and Organization on Slack in Capital Budgeting. *Management Science* 31 (February). Pp.163-174
- Arifah, Dista. (2012). Agency Theory Practices for Public and Non-Public Entities .*Achievement* Vol. 9 No.1- June 2012. ISSN 1411-1497. Faculty of Economics. Sultan Agung University Semarang.
- Ardiyani, Fitri . (2017). The Effect of Self Efficacy, Reward and Punishment, and Asymmetry of Information against Budgetary Slack: Experimental Studies in the Context of Participatory Budgeting. *Jurna I. Yogyakarta State University*.
- Ardianti, PNH (2015). The Effect of Participatory Budgeting on Budgetary Slack with Information Asymmetry, Self Esteem , Locus of Control , and Individual Capacity as Moderation Variables (Studies in the Jembrana District SKPD, Bali). Thesis. Udayana University.
- Brownell, P. (1982). The Role of Accounting Data in Performance Evaluation, budgetary Participation, and Organizational effectiveness. *Journal of Accounting Research*, Vol. 20, Pp. 12-27.
- Chow, CW, JC Cooper, and WS Waller. (1988). Participative budgeting: Effects of a Truth-Inducing Pay Scheme and Information Asymmetry on Slack and performance. *The Accounting Review*, Vo . 63, Pp. 111–122
- Darlis, E. (2000). Analysis of the Effects of Organizational Commitments and Environmental Uncertainty on the Relationship between Budget Participation and Budgetary Slack. Thesis. Universitas Gajah Mada,
- Dunk, USA, (1993). The Effects of Budget Emphasis and Information Asymmetry on the Relationship between Student Participation and Slack. *The Accounting Review*, Vol. 68 (2), PP. 400-410.
- Falikhatus, (2007). Interaction of Information Asymmetry, Organizational Culture, and Cohesiveness Groups in Relations Between Budgeting Participation and Budgetary Slack (Case Study at the Regional General Hospital in Central Java). *National Symposium on Accounting (SNA) X. Makassar (July 2627, 2007)*.
- Ghozali, Imam. (2015). *Multivariate Analysis Application with IBM SPSS 23 Program*. Semarang. BPFE Diponegoro University.
- Harahap, Sofyan Syafri. (2012). *Accounting Theory of Revised Edition, 12th Printing*. Jakarta: Rajawali Press.
- Hendri, Febri. (2008). Effect of Budget Participation on Budgetary Slack with Organizational Commitment as Variable Variables (Empirical Study on the Local Government of Sleman District in Yogyakarta). Essay. Indonesian Islamic University.
- Hansen & Mowen . (2006) . *Accounting Management . Book 1. Issue 7*. Jakarta: Erlangga.
- Hapsari, Y, I. (2011). Effect of Individual Capacity on Budgetary Slack with Self Esteem as Moderating Variables ( thesis ). Yogyakarta Hartono, Jogiyanto. 2007. *Business Research Methods . BPFE, Yogyakarta*.
- Ikhsan, A. and La Ane. (2007). Effect of Budget Participation on Budgetary Slack Using Five Variables. *Accounting X National Symposium*.

- Makassar: July 26-28, 2007
- Jensen, M. and Meckling, W. (1976). A Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure. *Journal of Financial Economic (JFE)*, 3 (4): pp: 305-360.
- Kencana, IKAW (2010). The Influence of General Allocation Funds and Regional Original Revenues on Local Government Expenditures in Regencies / Cities in Bali. Thesis. Udayana University.
- Kreitner, Robert and Angelo Kinicki. (2003). *Organizational Behavior*. Jakarta: Salemba Empat.
- Lailatul. 2017. Effect of Budget Participation on Budgetary Slack with Budget Adequacy and Information Asymmetry as Moderating Variables (Empirical Study in Madiun District OPD). S description. Accounting Study Program Faculty of Economics E, Muhammadiyah University Ponorogo.
- Latuheru, B. P, (2005). Effect of Budget Participation on Budgetary Slack with Organizational Commitment as a Moderating Variable; Empirical Study on Maluku Industrial Estates, *Journal of Accounting & Finance*, Vol. 7, No. 2, November 2005.
- Mardiasmo. (2002). *Public Sector Accounting*. Andi publisher. Yogyakarta.
- Martjin, S. U, and Wiersma, E. (2011). The relationship between the purpose of budget use and budgetary slack. Marc J, Epstein, John Y. Lee (ed). (Progress in Management Accounting, Volume 19), Emerald Group Limited.
- Serve, Y. (2017). Effect of Budget Participation on Budgetary Slack with Organizational Commitment and Leadership Style as Moderating Variables. Essay. Udayana University.
- Nafarin, M. (2009). *Corporate Budgeting*. Jakarta: Salemba Empat.
- Nugrahani, TS (2005). Influence of Compensation and Information Asymmetry in the Budget Gap. *Journal of Yogyakarta PGRI University*. (2007). *Management and Organizational Behavior*. (Interpreting: Gina Gania). Jakarta: Erlangga.
- Ni Made Mila Rosa Desmaya ni and I Made Sadha Suardikha. (2016). The Influence of Participatory Budgeting, Locus of Control, and Rewarding of Budgetary Slack. *E-Journal of Accounting at Udayana University*. Vol. 16. 2.
- Erina, N P D and Suartana W. (2016). Influence of Budgeting Participation, Budget Emphasis, Individual Capacity, and Targeted Budget Clarity on Budgetary Slack. *E-Journal of Accounting at Udayana University*. Vol. 15.2.
- Nouri, H., and RJ Parker. (1996). The Effect of Organizational Commitment on Relationship Between Budgetary Participation and Budgetary Slack. *Behavioral Research in Accounting*, Vol 8. Pp. 74-89.G
- Pratama, R. (2013) *The Influence of Budget Participation on Budgetary Slack with Organizational Commitment and Motivation as Moderation (Empirical Study on Regional Tool Units in Padang City)*. Essay. Malang State University.
- Pratami, D. (2015). Effect of Budgeting Participation on Budgetary Slack with Budget Emphasis and Environmental Uncertainty as Moderating on Starred Hotels in

- Badung Regency. Journal. Udayana University.
- Pradnyandari, S. D. (2014). Effect of Budget Participation on Budgetary Slack with Leadership Style and Moderating Personal Character. S description. Faculty of Economics and Business, Udayana University.
- Porter, LW, R. Steers, R. Mowdey and P. Boulian. (1974). Organization Commitment, Job Satisfaction and Turnover among Psychiatric Technicians. *Journal of Applied Psychology*. Vol. 59, October.
- Rahayu, S & Rachman, A. A.. (2013) . Corporate Budget Preparation. Yogyakarta: Graha Ilmu.
- Rahmiati, E. (2008) . Effect of Budget Participation on Budgetary Slack with Information Asymmetry and Organizational Commitment as Moderating (Empirical Study on Local Government of Padang City). Scientific Article . Accounting Study Program Faculty of Economics, Padang State University.
- Ramadina, W. (2013). Effect of Budget Participation on Budgetary Slack with Leadership Style and Organizational Culture as Moderating Variables. S description. Accounting Study Program Faculty of Economics, Padang State University.
- Rosalina, (2012). The Effect of Budgetary Participation on Budgetary Slack with Asymmetry Information, Leadership Style, and Organizational Commitment as Moderating Variables (Empirical Study on Dumai City Government). S description . Accounting Department, Faculty of Economics, University of Riau.
- Sandrya, L. P. (2013). Analysis of Participatory Budget Influence on Budgetary Slack with Information Asymmetry, Organizational Commitment, Organizational Culture, and Individual Capacity as Moderating Variables. (Case study at SKPD in Badung Regency, Bali). Thesis .Postgraduate program at Udayana University.
- Schiff, M., and AY Lewin, (1970), The Impact of People on Budgets . *Accounting Review*, Vol 45. Pp. 259-268.
- Supanto. (2010). Analysis of the Effect of Budgeting Participation on Budgetary Slack with Asymmetry Information, Motivation, Organizational Culture as Moderating. Thesis . Diponegoro University.
- Supriyanto. (2010). Effect of Budgetary Participation on Budgetary Slack with Asymmetry Information, Motivation, Organizational Culture as Moderating (Case Study p Semarang State Polytechnic) (thesis). Diponegoro University Semarang.
- Stevens, DE (2002). The Effects of Reputation and Ethics on Budgetary Slack. *Journal Management Accounting Research*, Vol. 14. Pp. 153–171.
- Stephen, PR, and Timothy, AJ (2007). *Organizational Behavior*, 12th Edition, Book 2. Jakarta: Selemba Empat.
- Sugiyono. (2014). *Business Research Methods*. Bandung: Alfabeta
- Supanto. (2010). Budgeting Participation Analysis of Budgetary Slack with Asymmetry Information, Motivation, Organizational Culture as Moderating. Thesis . Diponegoro University Semarang Postgraduate Program.

- Triadhi, A. N.. (2014). The Influence of Risk Preference, Ethics and Participation in Budget Preparation on Income Budget Slack in the Provincial Government of Bali. E-Journal. Udayana University.
- Widyaningsih, A. (2011). Moderation of Leadership Style on the Effect of Budget Participation on Budgetary Slack. *Economic Focus* Vol.6 No.1.h: 1-18
- Wiener, Y (1982). Commitment on Organizations: A normative view. *Academy of Management Review*.  
[www.baliprov.go.id](http://www.baliprov.go.id)
- Young, BC (1985). Participative Budgeting: The Effects of Risk Conversion and Symmetric Information on Budgeting Slack. *Journal of Accounting Research*, Vol. 23 (2). Pp. 829–842 .