


The Effect of Budget Participation and Budgetary Emphasis on Budgetary Slack with Information Asymmetry and Self Esteem as Moderating Variables in the Republic of Indonesia National Police Institution

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Article Info	ABSTRACT
<p>Keywords: budget participation, budget suppression, budgetary slack, information asymmetry, self-esteem</p>	<p>This study aims to examine the effect of budget participation and budget suppression on budgetary slack by considering information asymmetry and self-esteem as moderating variables. This research was conducted at the Indonesian National Police Institution. Data were collected through questionnaires distributed to respondents consisting of 100 police officers. The analysis method used is moderation regression using a statistical program. The results showed that budget participation has a significant negative effect on budgetary slack, while budget emphasis has a significant positive effect on budgetary slack. In addition, information asymmetry and self-esteem do not moderate the relationship between budgetary participation and budgetary slack, but self-esteem moderates the relationship between budgetary emphasis and budgetary slack. These findings imply the importance of involving police officers in the budget process and need to consider self-esteem factors in reducing budgetary slack.</p>
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INTRODUCTION

The budget in government functions as a contract or document that contains performance estimates, both in the form of revenue and expenditure presented in monetary measures to be achieved in a certain period of time and includes past data as a form of control and performance assessment. (Andriansyah M, 2022). Budgetary Slack is the difference between the budget amount and the best estimate amount, Budgetary Slack is the difference between the stated budget and the best budget estimate that can be honestly predicted and made by the budget preparer in budgeting (Erlawati 2020). Budgetary Slack on the budget can be done by individuals when given the opportunity to participate in the budget preparation process, (Erlawati, 2020).

The Budgetary Slack phenomenon that occurs in the Indonesian National Police Institution. In 2021 the Indonesian National Police received a DIPA of IDR. 105,911,331,500,000, - but during the current year it was unable to compensate so that the

realization in 2021 was IDR. 102,259,185,039,871, - or 96.55%. From this it can be seen that there is a Budgetary Slack in 2021, which is Rp. 3,652,146,460,129. And in 2022, it received a DIPA of Rp. 116,642,101,976,000, - but during the year it could not optimize the available budget so that the realization in 2022 was Rp. 113,290,171,678,600. There is a Budgetary Slack that occurs here of Rp. 3,351,930,297,400. However, the Budgetary Slack case that occurred at the Indonesian National Police Institution is inseparable from the covid situation that occurs in our country so that the implementation of tasks in the field is less than optimal.

METHODS

Literature Review

Budgetary Slack

Budgetary slack is the difference between the amount of the budget and the amount of the best estimate that can be honestly predicted and made by the budget preparer in Anthony and (Govindarajan, 2005) (Erlawati 2020).

Budget Participation

According to Milani (1975) (Paramitha 2022) budget participation is a reflection of the perspective of subordinate managers regarding the level of involvement experienced by subordinates in the budgeting process, the type of logical decision making provided by a superior when the budget is improved, the frequency with which the budget is discussed and agreed with the superior, the amount of influence of the subordinate on the final budget and the contribution / contribution of his thoughts to the budget.

Budget Emphasis

Another factor that is considered to trigger budgetary slack is the existence of budget emphasis. Budget emphasis is an emphasis from superiors to a subordinate on the budget used as a measure of performance.

Information Asymmetry

Information asymmetry is the difference in information owned by top-level managers and lower-level managers due to differences in sources and access to this information (Rahmiati, 2013).

Self-Esteem

According to Lubis (2017: 162) (Pamungkas B 2021) self esteem is directly related to expectations for success. Someone with high self esteem will have confidence that they will succeed in their workplace and be more willing to take risks regarding what job they will choose.

Framework

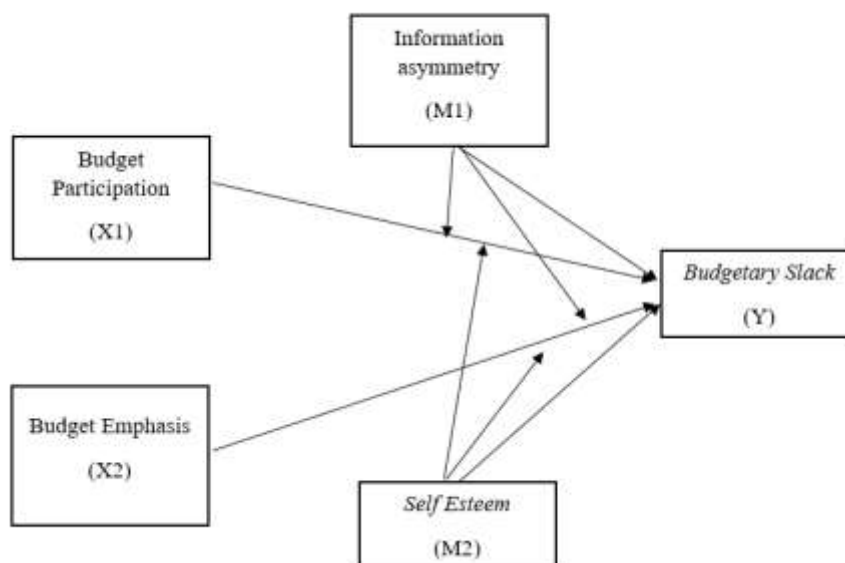


Figure 1. Framework

Research Methods

Research Design

The research conducted is quantitative research on the Indonesian National Police, namely research on certain objects with a limited population, so that the conclusions obtained only apply to the data and companies studied. Research conducted in 2023. The research was conducted at the Indonesian National Police Institution. The object of research is budget participation, budget emphasis and budgetary slack. The subjects of the study were budget preparers in the ranks of the National Police Headquarters, Polda in the National Police Institution of the Republic of Indonesia.

Population

The population in this study are all parties involved in the budget preparation process at the Indonesian National Police Institution, which includes planning staff at the Headquarters, Polda levels.

Table 1 . Recapitulation of Headquarters and Polda Participants

No.	Headquarters	Total	Police	Total
1	POLICE BARESKRIM	5	SUMUT	5
2	SRENA POLRI	5	PMJ	5
3	SSDM POLRI	5	NTT	5
4	BAINTELKAM POLRI	5	JATIM	5
5	BAHARKAM POLRI	5	BALI	5
6	KORLANTAS POLRI	5	KALBAR	5
7	POLICE CORBRIMOBES	5	KALSES	5

8	PURSKEU POLRI	5	SULSEL	5
9	POLRI SOPS	5	SULTENG	5
10	DIVKUM POLRI	5	PAPUA	5
	AMOUNT	50		50

RESULTS AND DISCUSSION

Test Data Quality

In this study, data quality testing was carried out using the validity test and questionnaire reliability test, while the results of the data quality test are as follows:

Validity Test

After the data is collected from the respondents, the next step is to analyze the data. This study aims to determine the effect of budget participation and budget suppression on budgetary slack with information asymmetry and self esteem as moderating variables in the police institution of the Republic of Indonesia.

Table 2. Validity test

Variables	Item	r count	r table	Description
Budget participation	X1.1	0,382**	0,195	Valid
	X1.2	0,594**	0,195	Valid
	X1.3	0,568**	0,195	Valid
	X1.4	0,683**	0,195	Valid
	X1.5	0,593**	0,195	Valid
Budget suppression	X2.1	0,501**	0,195	Valid
	X2.2	0,440**	0,195	Valid
	X2.3	0,526**	0,195	Valid
	X2.4	0,498**	0,195	Valid
	X2.5	0,411**	0,195	Valid
	X2.6	0,522**	0,195	Valid
	X2.7	0,313**	0,195	Valid
	X2.8	0,697**	0,195	Valid
Budgetary slack	Y.1	0,410	0,195	Valid
	Y.2	0,678**	0,195	Valid
	Y.3	0,709**	0,195	Valid
	Y.4	0,577**	0,195	Valid
	Y.5	0,657**	0,195	Valid
	Y.6	0,338**	0,195	Valid
	Y.7	0,394**	0,195	Valid
	Y.8	0,416*	0,195	Valid
	Y.9	0,310**	0,195	Valid
	Y.10	0,470**	0,195	Valid
Asymmetric information	M1.1	0,662**	0,195	Valid

	M1.2	0,590**	0,195	Valid
	M1.3	0,736**	0,195	Valid
	M1.4	0,713**	0,195	Valid
	M1.5	0,702**	0,195	Valid
	M1.6	0,685**	0,195	Valid
Self esteem	M2.1	0,640**	0,195	Valid
	M2.2	0,787**	0,195	Valid
	M2.3	0,836**	0,195	Valid
	M2.4	0,839**	0,195	Valid
	M2.5	0,876**	0,195	Valid
	M2.6	0,843**	0,195	Valid

Source: Processed research data, 2023

The table above shows that all statement items of the budget participation instrument, budget emphasis, budgetary slack with information asymmetry and self esteem from all statements are valid. Because all indicators in the table above have a calculated r value greater than the r table obtained from a sample size of 100 with a 5% significance level, the value is 0.195. So it can be concluded that all instruments of budget participation, budget emphasis, budgetary slack with information asymmetry and self esteem are valid.

Reliability Test

Reliability testing is carried out on all items or research questions of the questionnaire (questionnaire). The basis for collecting the provisions of the section in reliability testing is as follows:

- If the Cronbach's Alpha value > 0.60, the questionnaire or questionnaire is declared reliable or consistent.
- If the Cronbach's Alpha value < 0.60, the questionnaire or questionnaire is declared unreliable or inconsistent.

Table 3. Reliability Testing Results

Variables	Question item	Cronbach's Alpha	Cronbach's Alpha Level	Results
Budget participation	5	0,659	> 0,60	Reliable
Budget suppression	8	0,752	> 0,60	Reliable
Budgetary slack	10	0,764	> 0,60	Reliable
Information asymmetry	6	0,890	> 0,60	Reliable
Self esteem	6	0,618	> 0,60	Reliable

Source: Data Processing Results (2023).

The reliability test was carried out using the Cronbach's Alpha method from valid item data. Reliability is met when the Cronbach's Alpha value > 0.6.

Data Analysis

After testing classical assumptions consisting of testing normality, multicollinearity, heteroscedasticity, and autocorrelation. It is concluded that the model can be used to perform moderating regression analysis (MRA).

Hypothesis Testing

Hypothesis testing in this study uses Moderated Regression Analysis (MRA). MRA is a special application of linear multiple regression where the regression equation contains an element of interaction (multiplication of two or more independent variables).

Moderate Regression Analysis (MRA)

Based on the results of data processing, the results of moderate regression analysis (MRA) are obtained, as follows:

Table1 . Moderate Regression Analysis (MRA)

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	9,828	3,930		2,501	,014
	X1	,625	,171	,332	3,651	0,000
	X2	,463	,112	,374	4,114	0,000
	M1	,281	,068	,305	4,108	0,000
	M2	-,171	,058	-,219	-	0,004
					2,938	
	X1_M1	,011	,037	,288	0,304	0,762
	X2_M1	,001	,024	,044	0,045	0,964
	X1_M2	,036	,036	1,050	0,996	0,322
	X2_M2	-,028	,023	-1,284	-	0,229
					1,210	

a. Dependent Variable: Y

Source: Data Processing Results (2023), remarks: *Sig 1%, **Sig 5%, ***Sig10%

Based on the results of the above calculations, the results of the moderate regression analysis (MRA) equation are obtained, as follows:

$$Y = 9.828 + 0.625 X_1 + 0.463 X_2 + 0.281 M_1 + (0.171) M_2 + 0.011 X_{(1)} * M_1 + 0.001 X_{(2)} * M_1 + 0.036 X_1 * M_2 + (0.028) X_{(2)} * M_2 + e_{(2)}$$

From the results of the regression equation above, it can be interpreted as follows:

1. The constant value of 9.828 indicates that if the variables of budget participation, budget emphasis, with information asymmetry and self esteem have a constant value, it will increase the budgetary slack.
2. The budget participation regression coefficient is 0.625 with a positive value. This means that if budget participation increases by 1, the budgetary slack will increase by 0.625. This shows that every time there is an increase in budget participation, it will make a trend in budgetary slack.

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3. The budget emphasis regression coefficient is 0.463 with a positive value. This means that if the budget emphasis increases by 1, the budgetary slack will increase by 0.463. This shows that any increase in budgetary emphasis will make a trend in budgetary slack.
4. The information asymmetry regression coefficient is 0.281 with a positive value. This means that if information asymmetry increases by 1, the budgetary slack will increase by 0.281. This shows that any increase in information asymmetry will make a trend in budgetary slack.
5. The self esteem regression coefficient is -0.171 with a negative value. This means that if self esteem increases by 1, the budgetary slack will decrease by -0.171. This shows that every time there is an increase in self esteem, it will make a trend in budgetary slack.
6. The regression coefficient of the interaction of information asymmetry with the moderating variable of budget participation on budgetary slack is 0.011 with a positive value. This means that if the interaction of information asymmetry with the moderating variable of budget participation increases by 1, the budgetary slack will increase by 0.011. This shows that every time there is an increase in budget participation moderated by information asymmetry, it will make a tendency to increase budgetary slack.
7. The regression coefficient of information asymmetry interaction with the moderating variable of budget emphasis on budgetary slack is 0.001 with a positive value. This means that if the interaction of information asymmetry with the moderating variable of emphasis increases by 1, the budgetary slack will increase by 0.001. This shows that any increase in budget suppression moderated by information asymmetry will make a tendency to increase budgetary slack.
8. The regression coefficient of self esteem interaction with budget participation moderating variable on budgetary slack is 0.036 with a positive value. This means that if the interaction of self esteem with the moderating variable of budget participation increases by 1, the budgetary slack will increase by 0.036. This shows that every time there is an increase in budget participation moderated by self esteem, it will make a tendency to increase budgetary slack.
9. The regression coefficient of self esteem interaction with the moderating variable of budgetary emphasis on budgetary slack is 0.028 with a positive value. This means that if the interaction of self esteem with the moderating variable of budgetary emphasis increases by 1, the budgetary slack will increase by 0.028. This shows that any increase in budgetary pressures moderated by self esteem will make a tendency to decrease budgetary slack.

Hypothesis testing

The F test is basically used to test the hypothesis whether all independent variables (budget participation and budget suppression) jointly affect the dependent variable (Budgetary slack) and also as a determination of the feasibility of the regression model.

Testers use a significance value level of 0.05. The test criteria for the f test are as follows:

- a. If $F_{count} > F_{table}$ and $P \text{ value} < 0.05$ then H_0 is rejected and H_a is accepted, meaning that the model used in this study is good.
- b. If $F_{hitung} < F_{tabel}$ and $P \text{ value} > 0.05$ then H_0 is accepted and H_a is rejected, meaning that the model used in this study is not good.

Table 5. F test
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1142,252	4	285,563	25,519	,000 ^b
Residuals	1063,058	95	11,190		
Total	2205,310	99			

a. Dependent Variable: Y

b. Predictors: (Constant), M2, X1, M1, X2

Source: SPSS 25.0 Processed Data (2023)

Based on the table above, the results of simultaneous hypothesis testing with the ANOVA table or F test, obtained F_{count} of 25.519 while the F_{table} value is 3.088 with a significance level of 0.000 (smaller than 0.05). This means that H_0 is rejected (H_a is accepted). Based on these results proves that budget participation, budget emphasis with information asymmetry and self esteem have a significant effect on budgetary slack.

Coefficient of Determination

The next test in this study is testing the coefficient of determination (R square). The purpose of this test is to find out how much the contribution of the independent variable (budget participation, budget emphasis) affects the dependent variable (Budgetary slack).

Table 6. Test Results of the Coefficient of Determination
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,720 ^a	,518	,498	3,34516	1,412

a. Predictors: (Constant), M2, X1, M1, X2

b. Dependent Variable: Y

Source: SPSS 25.0 Processed Data (2023)

Based on the data results in table 4.26, it shows that the Adj R square value or the coefficient of determination ranges from 0 to 1. The table of coefficient test results above shows that the coefficient of determination is 0.498 or 49%. So it can be interpreted that budget participation, budget emphasis, with information asymmetry and self esteem contribute to budgetary slack by 49%. And the remaining 51% is explained by other variables outside the research variables.

Discussion and Interpretation of Research Results

1. The Effect of Budget Participation on Budgetary Slack

Based on the test results conducted by researchers, the results of the first hypothesis in this study show that the significant value of the budget participation variable affects

the budgetary slack so that the results of this test are accepted. This means that the higher or higher the level of budgetary participation of police institutions can increase budgetary slack.

2. The Effect of Budgetary Pressures on Budgetary Slack

Based on the test results conducted by researchers, the results of the second hypothesis in this study show that the significant value of the budget emphasis variable affects the budgetary slack so that the results of this test are accepted. This means that the higher or higher the level of budgetary suppression of the police institution, it can increase the budgetary slack.

3. Effect of Information Asymmetry on Budgetary Slack

Based on the test results conducted by researchers, the results of the third hypothesis in this study show that the significant value of the Information Asymmetry variable affects the budgetary slack so that the results of this test are accepted. This means that the higher or higher the level of Information Asymmetry of the police institution, it can increase the budgetary slack.

4. The influence of self esteem on budgetary slack

Based on the test results conducted by researchers, the results of the fourth hypothesis in this study show that the significant value of the self esteem variable affects the budgetary slack so that the results of this test are accepted. This means that the higher or higher the level of self esteem of the police institution, the lower the budgetary slack.

5. Information asymmetry moderates the effect of budget participation on budgetary slack

Based on the results of tests conducted by researchers, the results of the fifth hypothesis in this study regarding information asymmetry moderate the effect of budget participation on budgetary slack. So it can be concluded that information asymmetry cannot moderate the effect of budget participation on budgetary slack so that the results of this test are rejected.

6. Information asymmetry moderates the effect of budget pressure on budgetary slack.

Based on the results of tests conducted by researchers, the results of the sixth hypothesis in this study regarding information asymmetry moderate the effect of budget suppression on budgetary slack. So it can be concluded that information asymmetry cannot moderate the effect of budget emphasis on budgetary slack so that the results of this test are rejected.

7. Self Esteem moderates the effect of Budget Participation on Budgetary Slack

Based on the results of tests conducted by researchers, the seventh hypothesis in this study regarding self esteem moderates the effect of budget participation on budgetary slack is obtained. So it can be concluded that self esteem cannot moderate the effect of budget participation on budgetary slack so that the results of this test are rejected.

8. Self Esteem moderates the effect of Budget Pressure on Budgetary Slack

Based on the results of tests conducted by researchers, the results of the eighth hypothesis in this study regarding self esteem moderate the influence of budgetary pressures on budgetary slack. So it can be concluded that self esteem cannot moderate

the effect of budget pressures on budgetary slack so that the results of this test are rejected.

CONCLUSION

The research conclusions are 1) Budget participation has a positive effect on budgetary slack. The high level of budgetary participation carried out by police institutions can tend to increase budgetary slack. This proves that budget participation has a significant positive effect on budgetary slack. 2) Budget suppression has a positive effect on budgetary slack. The high level of budget suppression carried out by police institutions can tend to increase budgetary slack. This proves that budget suppression has a significant positive effect on budgetary slack. 3) Information asymmetry has a positive effect on budgetary slack. The high asymmetry of information carried out by police institutions can tend to increase budgetary slack. This proves that information asymmetry has a significant positive effect on budgetary slack. 4) Self esteem has a negative effect on budgetary slack. The high level of self esteem carried out by police institutions can tend to reduce budgetary slack. This proves that self esteem has a significant negative effect on budgetary slack. 5) Information asymmetry can moderate the effect of budget participation on budgetary slack. High or low budget participation by police institutions moderated by information asymmetry also cannot affect budgetary slack. This proves that information asymmetry cannot moderate the effect of budget participation on budgetary slack. 6) Information asymmetry can moderate the effect of budget suppression on budgetary slack. High or low budget suppression by police institutions moderated by information asymmetry also cannot affect budgetary slack. This proves that information asymmetry cannot moderate the effect of budget suppression on budgetary slack. 7) At self esteem can moderate the effect of budget participation on budgetary slack. High or low budget participation by police institutions moderated by self esteem also cannot affect budgetary slack. This proves that self esteem cannot moderate the effect of budget participation on budgetary slack. 8) Self esteem can moderate the effect of budget suppression on budgetary slack. High or low budget suppression by police institutions moderated by self esteem also cannot affect budgetary slack. This proves that self esteem cannot moderate the effect of budget emphasis on budgetary slack. The implications of this research are as follows: 1) In the managerial implications for the budget participation variable in the perpetrators of the Indonesian National Police Institution is classified as "Very Low" This is because respondents have a great influence on the final budget so that it is necessary to contribute respondents in the budgeting process because it is very important. 2) On the managerial implications for the budget emphasis variable at the Indonesian National Police Institution classified as "Low" This is because the information related to budget targets plays a relatively unimportant role in assessing performance so it is necessary for respondents to carry out the most important factors for assessing performance to be efficient in the future. 3) On managerial implications for budgetary slack variables in the perpetrators of the Indonesian National Police Institution classified

as "High" This is because the budget for my department / section is not too demanding, it is good so it needs to be improved again. 4) On the implications for asymmetric information variables on the perpetrators of the Indonesian National Police Institution classified as "Very Low" This is because the information asymmetry variable has not really contributed or has not been able to moderate so it is necessary for institutions to further improve or re-evaluate information disclosure to all units that are interrelated in budgeting. 5) On the implications for the self esteem variable on the perpetrators of the Indonesian National Police Institution is classified as "Very Low" This is because the self esteem variable has not been able to moderate so it is necessary for institutions to further improve and re-evaluate work commitment to be able to fulfill these expectations. 6) Based on the conclusions above, the managerial implications that can be explained from the results of this study are that budget participation and budget suppression both directly and indirectly are proven to have a positive and significant effect on budgetary slack with a contribution value of 52%. This implies that every effort to increase budget participation and budget suppression both simultaneously and partially has an impact on budgetary slack. Based on the contribution value above, it shows that the 4 variables are able to explain changes in budgetary slack by 52%. The limitations of this study include that there are still respondents who are less consistent in filling out questionnaires so that they can affect the results of the study, then this study only limits the budget preparation in the Indonesian National Police Institution which, among others, consists of planning staff at the Headquarters, Polda levels and also only uses budget participation variables and budget suppression, so for future researchers to add other variables.

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