



Pengaruh Komponen-Komponen Dalam Laporan Keuangan Terhadap Budgetary Slack Dalam Pengelolaan

Keuangan UGM Setelah Berstatus BHMN

The Influence of Financial Components on Budgetary Slack in Financial Management UGM After BHMN Status

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## Abstract

University of Gadjah Mada (UGM) experienced significant changes in financial governance changes since the set as a State University in 2000. These changes include aspects of budgeting, reporting, and financial funding UGM triggered by changes in legal entities that followed UGM organizational structure change units in UGM. After UGM BHMN legal entity, then the budget should be drawn more neatly by the UGM and the units under such faculties, study centers, support units and business units. Dari sisi sumber penerimaan dana, UGM mempunyai sumber penerimaan dana yang lebih banyak dibandingkan dengan era UGM sebelum berbadan hukum BHMN dengan nilai penerimaan dana yang jauh lebih besar. This change demands a change in financial governance a better UGM and accountable, so that UGM took out the policy formulation and Rencana Kegiatan dan Anggaran Tahunan (RKAT) and financial statements consisting of balance sheets and activity reports in accordance with PSAK 45. Formulation of RKAT and financial reporting at State University institutions also have a risk as the private units like Budgetary slack. This article related to the analysis of the Budgetary slack in the units in UGM environment which is reflected in the components of financial statements. In this study, components of financial statements that is used is the number of aspects of the accrual, the size of the organization / unit, asset quality, increase revenue and stability of the organization. Hasil penelitian ini adalah hanya jumlah aspek akrual dalam laporan keuangan yang berpengaruh terhadap potensi munculnya *budgetary slack* pada laporan keuangan unit-unit di lingkungan UGM.