



## Daftar Pustaka

- Abdel-Rahim, H. Y., & Stevens, D. E. 2018. Information system precision and honesty in managerial reporting: A re-examination of information asymmetry effects. *Accounting, Organizations and Society*, 64, 31-43.
- Ajzen, I. 1991. The theory of planned behavior. *Organizational behavior and human decision processes*, 50(2), 179-211.
- Albrecht, W Steve, Chad O Albrecht, Conan C. Albrecht, dan Mark F Zimbelman. 2012. Fraud Examination, Fourth Edition. OH: South-Western, Cengage Learning.
- Alleyne, P., Hudaib, M., & Haniffa, R. 2015. The moderating role of perceived organisational support in breaking the silence of public accountants. *Journal of Business Ethics*, 147(3), 509-527.
- Anthony, R. N., & Govindarajan, V. 2007. Management kontrol systems (12th ed.). New York, NY: McGraw-Hill.
- Aselage, J., & Eisenberger, R. 2003. Perceived organizational support and psychological contracts: A theoretical integration. *Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior*, 24(5), 491-509.
- Association of Certified Fraud Examiners. 2018. *Report to the Nations: 2018 Global Study on Occupational Fraud And Abuse*. Texas: ACFE.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. 2012. *Management accounting*. 6<sup>th</sup> edition. Upper Saddle River, NJ: Pearson Prentice Hall.
- Avnet, T., & Higgins, E. T. 2003. Locomotion, assessment, and regulatory fit: Value transfer from “how” to “what”. *Journal of Experimental Social Psychology*, 39(5), 525-530.
- Basyir, A. A. 2017. Pengaruh partisipasi anggaran, informasi asimetri, dan kapasitas individu terhadap senjangan anggaran pada SKPD pemerintah kota Samarinda. *Akuntabel*, 13(2), 82-102.
- Bandura, A. 1999. Moral disengagement in the perpetration of inhumanities. *Personality and social psychology review*, 3(3), 193-209.
- \_\_\_\_\_. 2001. Social cognitive theory: An agentic perspective. *Annual review of psychology*, 52(1), 1-26.
- \_\_\_\_\_. 2002. Selective moral disengagement in the exercise of moral agency. *Journal of Moral Education*, 31(2), 101-119.
- Baumeister, R. F., & Heatherton, T. F. 1996. Self-regulation failure: An overview. *Psychological Inquiry*, 7(1), 1-15.
- Baron, R. M., & Kenny, D. A. 1986. The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173.
- Bhilawa, L., & Kautsar, A. 2018. The Determinants of Relationship between Budgetary Participation and Budgetary Slack. *International Journal of*



*Academic Research in Accounting, Finance and Management Sciences*, 8(2), 155-163.

- Blay, A. D., Gooden, E. S., Mellon, M. J., & Stevens, D. E. 2018. The usefulness of social norm theory in empirical business ethics research: A review and suggestions for future research. *Journal of Business Ethics*, 152(1), 191-206.
- Blay, A., Douthit, J., & Fulmer III, B. 2019. Why don't people lie? Negative affect intensity and preferences for honesty in budgetary reporting. *Management Accounting Research*, 42, 56-65.
- Braun, K. W., & Tietz, W. M. 2014. Managerial Accounting. New York, NY: Pearson.
- Brown, J. L., Fisher, J. G., Sooy, M., & Sprinkle, G. B. 2014. The effect of rankings on honesty in budget reporting. *Accounting, Organizations and Society*, 39(4), 237-246.
- Brunner, M., & Ostermaier, A. 2019. Peer influence on managerial honesty: The role of transparency and expectations. *Journal of Business Ethics*, 154(1), 127-145.
- Buchanan, B. 1974. Building organizational commitment: The socialization of managers in work organizations. *Administrative Science Quarterly*, 19(4), 533-546.
- Cesario, J., Higgins, E. T., & Scholer, A. A. 2008. Regulatory fit and persuasion: Basic principles and remaining questions. *Social and Personality Psychology Compass*, 2(1), 444-463.
- Chang, L., Cheng, M., & Trotman, K. T. 2008. The effect of framing and negotiation partner's objective on judgments about negotiated transfer prices. *Accounting, Organizations and Society*, 33(7-8), 704-717.
- Chen, J., Tang, T. L. P., & Tang, N. 2014. Temptation, monetary intelligence (love of money), and environmental context on unethical intentions and cheating. *Journal of Business Ethics*, 123(2), 197-219.
- Chong, V. K., & Ferdiansah, I. 2012. An Experimental Investigation on the Effect of Feedback Control Policy and Need for Achievement on Subordinates' Budgetary Slack Creation. *Asia-Pacific Management Accounting Journal*, 7(1), 141-168.
- Chong, V. K., & Strauss, R. 2017. Participative Budgeting: The Effects Of Budget Emphasis, Information Asymmetry And Procedural Justice On Slack-Additional Evidence. *Asia-Pacific Management Accounting Journal*, 12(1), 181-220.
- Church, B. K., Hannan, R. L., & Kuang, X. J. 2012. Shared interest and honesty in budget reporting. *Accounting, Organizations and Society*, 37(3), 155-167.
- Church, B. K., Kuang, X. J., & Liu, Y. S. 2019. The effects of measurement basis and slack benefit on honesty in budget reporting. *Accounting, Organizations and Society*, 72, 74-84.
- Covaleski, M. A., Evans III, J. H., Luft, J. L., & Shields, M. D. 2003. Budgeting research: three theoretical perspectives and criteria for selective integration. *Journal of Management Accounting Research*, 15(1), 3-49.



- Davis, S., DeZoort, F. T., & Kopp, L. S. 2006. The effect of obedience pressure and perceived responsibility on management accountants' creation of budgetary slack. *Behavioral Research in Accounting*, 18(1), 19-35.
- Daumoser, C., Hirsch, B., & Sohn, M. 2018. Honesty in budgeting: a review of morality and control aspects in the budgetary slack literature. *Journal of Management Control*, 29(2), 115-159.
- De Baerdemaeker, J., & Bruggeman, W. 2015. The impact of participation in strategic planning on managers' creation of budgetary slack: The mediating role of autonomous motivation and affective organisational commitment. *Management Accounting Research*, 29, 1-12.
- Dunk, A. S. 1993. The effect of budget emphasis and information asymmetry on the relation between budgetary participation and slack. *Accounting Review*, 68(2), 400-410.
- Eisenberger, R., Huntington, R., Hutchison, S., & Sowa, D. 1986. Perceived organizational support. *Journal of Applied Psychology*, 71(3), 500.
- Eisenberger, R., Fasolo, P., & Davis-LaMastro, V. 1990. Perceived organizational support and employee diligence, commitment, and innovation. *Journal of Applied Psychology*, 75(1), 51.
- Fisher, J., Frederickson, J. R., & Peffer, S. A. 2002. The effect of information asymmetry on negotiated budgets: An empirical investigation. *Accounting, Organizations and Society*, 27(1-2), 27-43.
- Forsyth, D. R. 1980. A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology*, 39(1), 175.
- Gould, S. 1979. An equity-exchange model of organizational involvement. *Academy of Management Review*, 4(1), 53-62.
- Grover, S. L. 2005. The truth, the whole truth, and nothing but the truth: The causes and management of workplace lying. *Academy of Management Perspectives*, 19(2), 148-157.
- Hackbart, M., & Ramsey, J. 1999. Managing public resources: budget execution. *Journal of Public Budgeting, Accounting & Financial Management*, 11(2), 258-275.
- Hair, Joseph F., William C. Black, Barry J. Babin, dan Ralph E. Anderson. 2014. *Multivariate Data Analysis*. 7<sup>th</sup> edition. Edinburgh Gate: Pearson Education Limited. Adobe PDF eBook.
- Hannan, R. L., Rankin, F. W., & Towry, K. L. 2006. The effect of information systems on honesty in managerial reporting: A behavioral perspective. *Contemporary Accounting Research*, 23(4), 885-918.
- Hayes, Andrew F. 2013. *Introduction to Mediation, Moderation, and Conditional Process Analysis: A Regression-Based Approach*. New York: The Guilford Press.
- \_\_\_\_\_. 2018. Partial, conditional, and moderated moderated mediation: Quantification, inference, and interpretation. *Communication Monographs*, 85(1), 4-40.
- Heatherton, T. F., & Baumeister, R. F. 1996. Self-regulation failure: Past, present, and future. *Psychological Inquiry*, 7(1), 90-98.



- Higgins, E. T. 2005. Value from regulatory fit. *Current Directions in Psychological Science*, 14(4), 209-213.
- Hobson, J. L., Mellon, M. J., & Stevens, D. E. 2011. Determinants of moral judgments regarding budgetary slack: An experimental examination of pay scheme and personal values. *Behavioral Research in Accounting*, 23(1), 87-107.
- Hrebiniak, L. G. 1974. Effects of job level and participation on employee attitudes and perceptions of influence. *Academy of Management Journal*, 17(4), 649-662.
- Huseno, T. 2017. Pengaruh Partisipasi Anggaran, Komitmen Organisasi dan Ketidakpastian Lingkungan terhadap Senjangan Anggaran Pemerintah Provinsi Sumatera Barat. *Jurnal Teori dan Riset Administrasi Publik*, 1(1), 40-48.
- Irfan, M., Santoso, B., & Effendi, L. 2016. Pengaruh Partisipasi Anggaran terhadap Senjangan Anggaran dengan Asimetri Informasi, Penekanan Anggaran dan Komitmen Organisasional sebagai Variabel Pemoderasi. *Journal of Accounting and Investment*, 17(2), 158-175.
- Johnson, P. F., Leenders, M. R., & Fearon, H. E. 1998. Evolving roles and responsibilities of purchasing organizations. *International Journal of Purchasing and Materials Management*, 34(4), 2-11.
- Jones, T. M. 1991. Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of Management Review*, 16(2), 366-395.
- Joyce, P. G. 2005. Linking performance and budgeting: Opportunities in the federal budget process. *Managing for Results*, 83-140.
- Kish-Gephart, J., Detert, J., Treviño, L. K., Baker, V., & Martin, S. 2014. Situational moral disengagement: Can the effects of self-interest be mitigated?. *Journal of Business Ethics*, 125(2), 267-285.
- Kouchaki, M., Smith-Crowe, K., Brief, A. P., & Sousa, C. 2013. Seeing green: Mere exposure to money triggers a business decision frame and unethical outcomes. *Organizational Behavior and Human Decision Processes*, 121(1), 53-61.
- Kurtessis, J. N., Eisenberger, R., Ford, M. T., Buffardi, L. C., Stewart, K. A., & Adis, C. S. 2017. Perceived organizational support: A meta-analytic evaluation of organizational support theory. *Journal of Management*, 43(6), 1854-1884.
- Kusendi, R. 2011. Pengaruh Persepsi terhadap Dukungan Organisasi dan Kecerdasan Emosi terhadap Konflik Pekerjaan-Keluarga. *Humaniora*, 2(1), 524-543.
- Kusniawati, H., & Lahaya, I. A. 2018. Pengaruh Partisipasi Anggaran, Penekanan Anggaran, Asimetri Informasi terhadap Senjangan Anggaran pada SKPD Kota Samarinda. *Akuntabel*, 14(2), 144-156.
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. 2018. Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects. *Journal of Business Ethics*, 152(2), 573-588.



- Lau, C. M., & Eggleton, I. R. 2003. The influence of information asymmetry and budget emphasis on the relationship between participation and slack. *Accounting and Business Research*, 33(2), 91-104.
- Levinson, H. 1965. Reciprocation: The relationship between man and organization. *Administrative Science Quarterly*, 370-390.
- Liu, Y., Lin, W. T., & Cheng, K. Y. 2011. Family ownership and the international involvement of Taiwan's high-technology firms: The moderating effect of high-discretion organizational slack. *Management and Organization Review*, 7(2), 201-222.
- Mayers, Andrew. 2013. *Introduction to Statistics and SPSS in Psychology*. London: Pearson Education Limited. Adobe PDF eBook.
- Mayhew, B. W., & Murphy, P. R. 2014. The impact of authority on reporting behavior, rationalization and affect. *Contemporary Accounting Research*, 31(2), 420-443.
- Mazar, N., Amir, O., & Ariely, D. 2008. The dishonesty of honest people: A theory of self-concept maintenance. *Journal of Marketing Research*, 45(6), 633-644.
- McAfee, R. P., & McMillan, J. 1995. Organizational diseconomies of scale. *Journal of Economics & Management Strategy*, 4(3), 399-426.
- Merchant, K. A. 1985. Budgeting and the propensity to create budgetary slack. *Accounting, Organizations and Society*, 10(2), 201-210.
- Mittendorf, B. 2006. Capital budgeting when managers value both honesty and perquisites. *Journal of Management Accounting Research*, 18(1), 77-95.
- Nahartyo, Ertambang. 2013. *Desain dan Implementasi Riset Eksperimen*. Edisi kedua. Yogyakarta: UPP STIM YKPN.
- Naquin, C. E., Kurtzberg, T. R., & Belkin, L. Y. 2010. The finer points of lying online: E-mail versus pen and paper. *Journal of Applied Psychology*, 95(2), 387.
- Onsi, M. 1973. Factor analysis of behavioral variables affecting budgetary slack. *The Accounting Review*, 48(3), 535-548.
- Paharia, N., Kassam, K. S., Greene, J. D., & Bazerman, M. H. 2009. Dirty work, clean hands: The moral psychology of indirect agency. *Organizational Behavior and Human Decision Processes*, 109(2), 134-141.
- Penno, M. 1984. Asymmetry of pre-decision information and managerial accounting. *Journal of Accounting Research*, 177-191.
- Pope, P. F. 1984. Information asymmetries in participative budgeting: A bargaining approach. *Journal of Business Finance & Accounting*, 11(1), 41-59.
- Putra, P. Y. P., Albab, F. N. U., & Swara, C. C. A. 2019. Reflections on Individual Personal Values in the Budgetary Slack Phenomenon. *The Indonesian Journal of Accounting Research*, 22(1).
- Rajeev, P. N. 2011. Exploring moral action: A critical review of integrative models and suggestions for future research. *Journal of International Business Ethics Vol*, 4(2), 53-65.
- Rankin, F. W., Schwartz, S. T., & Young, R. A. 2008. The effect of honesty and superior authority on budget proposals. *The Accounting Review*, 83(4), 1083-1099.



- Reffett, A., Eaton, T. V., & Gannod, G. 2014. An experimental examination of underreporting of time. *Journal of Managerial Issues*, 26(2), 112-129.
- Rhoades, L., & Eisenberger, R. 2002. Perceived organizational support: a review of the literature. *Journal of Applied Psychology*, 87(4), 698.
- Rozemeijer, F. A., Van Weele, A., & Wegeman, M. 2003. Creating corporate advantage through purchasing: toward a contingency model. *Journal of Supply Chain Management*, 39(4), 4-13.
- Sekaran, Uma & Roger Bougie. 2016. *Research Methods for Business. Seventh edition*. United Kingdom: John Wiley & Sons. Adobe PDF eBook.
- Shahzad, A. M., Mousa, F. T., & Sharfman, M. P. 2016. The implications of slack heterogeneity for the slack-resources and corporate social performance relationship. *Journal of Business Research*, 69(12), 5964-5971.
- Spiegel, S., Grant-Pillow, H., & Higgins, E. T. 2004. How regulatory fit enhances motivational strength during goal pursuit. *European Journal of Social Psychology*, 34(1), 39-54.
- Syahrir, A. D. 2017. Pengaruh Penganggaran Partisipatif Terhadap Budget Slack dengan Sikap sebagai Variabel Moderating. *InFestasi*, 13(1), 243-252.
- Van Lange, P. A., Kruglanski, A. W., & Higgins, E. T. 2012. *Handbook of theories of social psychology: Volume two* (Vol. 2). SAGE publications. Adobe PDF eBook.
- Vohs, K. D., Mead, N. L., & Goode, M. R. 2006. The psychological consequences of money. *Science*, 314(5802), 1154-1156.
- \_\_\_\_\_. 2008. Merely activating the concept of money changes personal and interpersonal behavior. *Current Directions in Psychological Science*, 17(3), 208-212.
- Waller, W. S., & Bishop, R. A. 1990. An Experimental Study of Incentive Pay Schemes, Communication, and Intrafirm Resource Allocation. *The Accounting Review*, 65(4), 812.
- Zyglidopoulos, S. C., & Fleming, P. J. 2008. Ethical distance in corrupt firms: How do innocent bystanders become guilty perpetrators?. *Journal of Business Ethics*, 78(1-2), 265-274.