
Influence on Local Government Performance: Budget Participatory, Budget Control and Organizational Structure Working Procedures of Dysfunctional Behavior

Rustam Effendi¹

Abstract:

Purpose - The purpose of this paper was to investigate the influence of budgetary participation, reliance on accounting performance measures, standard operating procedure of local government toward dysfunctional behavior, examines dysfunctional behavior to local government performance.

Design/methodology/approach - The research method used was the population of local government in Bandar Lampung. Sampling technique was using nonprobability, with purposive sampling method. Tool using regression analysis using F test and t test with AMOS ver.22.00. The paper ends with a set of hypotheses requiring further research.

Findings - The paper finds that budgetary participation and standard operating procedure simultaneously effect on dysfunctional behavior of local government in Bandar Lampung. Reliance on accounting performance measures partially negative significant effect on dysfunctional behavior of local government in Bandar Lampung. Variable dysfunctional behavior has a positive effect on local government performance in Bandar Lampung.

Originality/value - This paper provides influence of influence of budgetary participation, reliance on accounting performance measures, standard operating procedure of local government toward dysfunctional behavior, examines dysfunctional behavior to local government performance in Bandar Lampung, Indonesia.

Keywords: budgetary participation, reliance on accounting performance measures, standard operating procedure of local government, dysfunctional behavior, local government performance.

Paper type General review.

¹ Lecture Universitas Megou Pak Tulang Bawang Lampung – Indonesia
effendi70rustam@gmail.com

1. Introduction

Law Number 32 and Law Number 33 Year 2004 implies that the regions are given wide authority to administer good and clean government, and increase accountability to the public. The law provides a benchmark for local governments to carry out local government managerial control activities in creating public accountability, bringing about a clean government of corruption, collusion and nepotism (KKN). Local government managerial control system is a tool to monitor the performance of local government, managerial control system as a measuring tool is expected to minimize the deviations that occur. One component of the managerial control system is the budget participation. In behavioral accounting studies there is a special discussion on the relationship of budgetary participation to the inclusive conditions of firms that have an impact on performance. Research conducted by Setiawan (2009) indicates that the existence of budgetary participation will encourage initiative in individuals to increase cooperation between members to achieve goals. This is an indication that budget participation or budget participation is important that must be considered, and is one of the tricks that can be used in corporate operations.

According to Brownel *et al.* (1986) budget participation is a participation, involvement in the form of behavior, work or other activities by government officials in preparing the budget. Budget participation, budget control and standard operating procedures are a measure of the local government's managerial control system. But in the execution of its activities often occur behavioral aberrations, intentional violations outside the rules and procedures of local government managerial control system by the SKPD executor itself is referred to as dysfunctional behavior (dysfunctional behavior).

This research is the development of previous research (Birnberg and Snodgrass, 1988; Soobaroyen, 2006, Wiyantoro, 2012; Nechaev and Antipina, 2016; Kosmishkin *et al.*, 2016; Glavina, 2015). In this study added employee performance variable as the impact of dysfunctional behavior. The addition of employee performance variable backed by the theory of action reaction or theory of action reaction proposed by Ajzen (1989) that the action or action will trigger the reaction of individuals and the environment. The existence of budgetary participation, budget control, organizational structure of the effect on dysfunctional behavior directly affects the performance of a person, the logic of performance will decrease if there is deviation or manipulation, dysfunctional behavior will create an uncomfortable working climate.

This study was using sample of local government employees. The results of this study were expected to add to the literature of individual behavioral factors within the organization, understand the organizational structure of work procedures, budget participation and the use of budgetary control, guidelines to run activities that affect performance. Other results could be included for local government organizations to

consider dysfunctional behavioral factors in realizing public trust and realizing a clean government of Corruption, Collusion and Nepotism.

2.Literature and Hypothesis Review

2.1. Budget Participation and Dysfunctional Behavior

Budget participation as a form of management control has been applied to the company. In fact, the low participation budgeting can result in a budget bias (Onsi, 1973; Govindarajan, 1986; Lukka 2003; Pociovalisteanu and Thalassinou, 2008; Ivanova *et al.*, 2017). The effect of the budgeting concept bias causes managers to perform dysfunctional, in planning budget managers include refraction elements, managers deliberately report with excessive performance expected within the budget. Research conducted by Siegel and Marconi (1989) proves that the participation of managers in budgeting can develop positive work environment initiatives so that participants, employees, can contribute ideas and information, enhance togetherness and belonging to one another, so that cooperation among members in achieving the goal is increasing.

The effect of bias that needs to be observed in the government environment was the participation of local government apparatus to make the budget tend to lead to a vulnerable work climate manipulation. According to Onsi (1973), Collins (1978), Merchant (1985) the existence of partisipasi may cause laxity of control and control resulting in deviant behavior. Another opinion was expressed by Lukka (2003) who suggested that budgets were refractory in relation to dysfunctional behaviors, and budgetary participation enhanced the prospect of budget refraction (ie a part of dysfunctional behavior). Thus the budget of participation in SKPD implementers will improve dysfunctional behavior. Budget participation can basically be viewed as a part of information processed from superiors to subordinates. In this context there is a situation of information asymmetry and there is a clear possibility for SKPD implementers to accept refraction or filter information.

H1: Budget participation has an effect on dysfunctional Behavior.

2.2. Budget Control and Dysfunctional Behavior

Budget is crucial, can drive cost efficiency function control. Schiff and Lewin (1970) in Sardjito (2007) revealed that the budget has two roles. First, the budget serves as a plan, contains a summary of the organization's financial plans in the future. Second, the budget serves as a controlling tool to measure managerial performance. Budget control is a performance measurement technique by superiors to subordinates evaluating subordinate performance, measured in accounting as well as initial specification as a budget, often called budget appraisal style (Harrison, 2002). The study in the performance appraisal style of government officials was developed by Hopwood (2002) empirical study of the role of accounting data in the performance appraisal of officials. While the results of Hopwood (2002) conducted

by Otley (2005) showed that the results of his research consistent that high budget control produces good behavior (positive).

Previous research by Van Der Stede (2000) proves that budget control styles and short-run managerial orientations lead to deviant or dysfunctional behavior. The opinion of Van Der Stede (2000) contradicts Fisher's (2000) opinion in his research by Fisher, (2000) states that a control system that uses the budget as a tool will potentially cause negative effects of information manipulation and other manipulation of activities. Based on the above exposure and previous research, the following hypotheses are summarized:

H2: Budget Control Affects Dysfunctional Behavior.

2.3 Organizational Structure of Operational Procedure (SOTK) and Dysfunctional Behavior

The performance of local government officials was influenced by the organizational structure and human resource conditions. The organizational structure of the government apparatus has been drafted and given regulatory standards as the basic guidelines for activities. Soobaroyen (2006) discloses the standard operating procedure (SOP) was the rule as a guide for managers in the department.

Another opinion expressed by Fisher (2001) states that the operating procedure system can improve the manager's activity control, and control of personal activity. SOP of the governmental environment was known as the organizational structure of work procedures, thus the SOP in this study was the organizational structure of work procedures (SOTK). The organizational structure of Work Procedures (SOTK) provides the rules of activity completion, and as a basis for decision making. Therefore, the standard operating procedure is very complicated in running the control activities will encourage the operation of managers tend to cause dysfunctional practices (Soobaroyen, 2006). Based on the above exposure and previous research, the following hypotheses are summarized:

H3: The Organizational Structure of Work (Standard Operating Procedure / SOTK) Effect on Dysfunctional Behavior.

2.4. Dysfunctional Behavior and Employee Performance

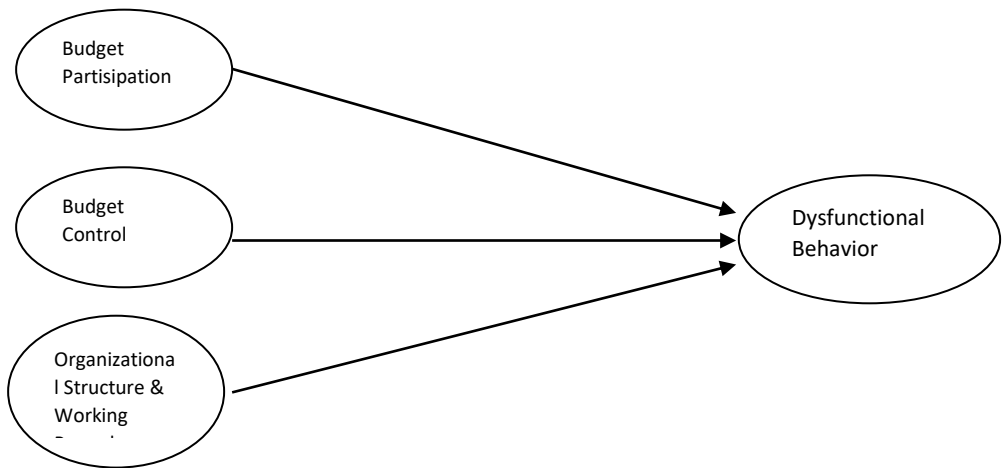
Performance of employees was the result of work in quality, quantity, and timeliness achieved by an employee in performing his duties in accordance with the responsibilities given to him that is not only influenced by the ability and expertise in work, but also heavily influenced by his work morale.

Dysfunctional behavior can be defined as "an action where less effort is maximized by manipulating control system elements with desired objectives (Suryanto and Ridwansyah, 2016; Suryanto, 2016). The logic of the implementation of a system on

performance will not be effective when influenced by the dysfunctional behavior factor. Referring to Soobaroyen's research (2006) whose proves that dysfunctional behavior directly affects performance, hence formulated hypothesis as follows:

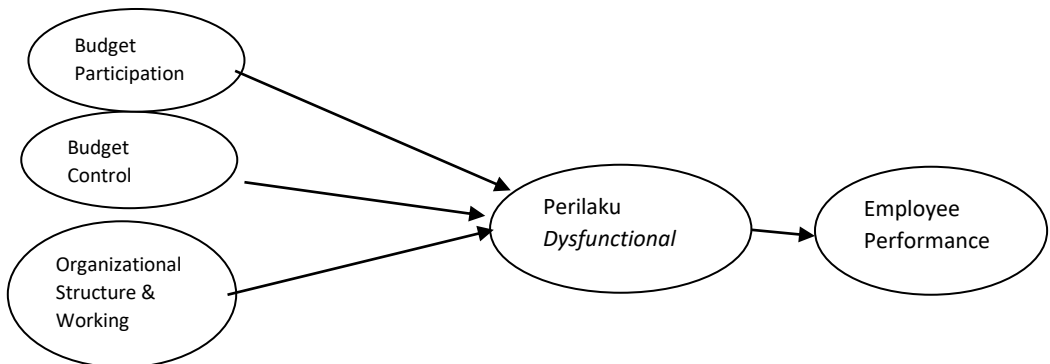
H4: Dysfunctional behavior affects performance.

Figure 1. Framework Model



Sources: Birnberg & Snodgrass (1988) and (Soobaroyen (2006)

Figure 2. Research Development Framework Model



Source: Developed for this study, 2017

3. Research methodology

3.1 Research Design

The type of research used in this study was hypothesis testing (hypotheses testing) to explain the phenomenon of the relationship between variables. Type of relationship between variables of this study was causality. The type of research data was subject data in the form of opinion, attitude, experience or characteristic of a person or group of people as research subject (respondent) (Indriantoro and Supomo, 1999). Sources of research data was primary in the form of respondent perception (subject) research and the instrument used was questionnaire.

3.2 Population, Sample, and Sampling Technique

The population of this study was the Regional Employees in the city of Bandar Lampung. The sample consists of the head of Dinas, Head of Agency, Treasurer and Head of Finance in Lampung City. Sampling technique with purposive sampling. This research was based on budgetary participation and organizational structure of work procedure, the sample were employees who are involved in budget and organizational structure of work procedures, covering the head of Dinas, Head of Agency, treasurer and Head of Finance.

3.3. Data collection technique

Data collection is the questionnaire distribution, coming directly to the area of research samples that can be reached (personally administered questionnaire). Questionnaire form related questions (questionnaire structured). This data has been obtained from the questionnaires that have been distributed to the respondents. Respondents have answered the question posed on the questionnaire and selected the most appropriate of the various alternative answers provided without providing another answer, the questionnaire is more interesting for the respondent because it is easier to answer and also shorter reply time.

3.4 Quality Data Test

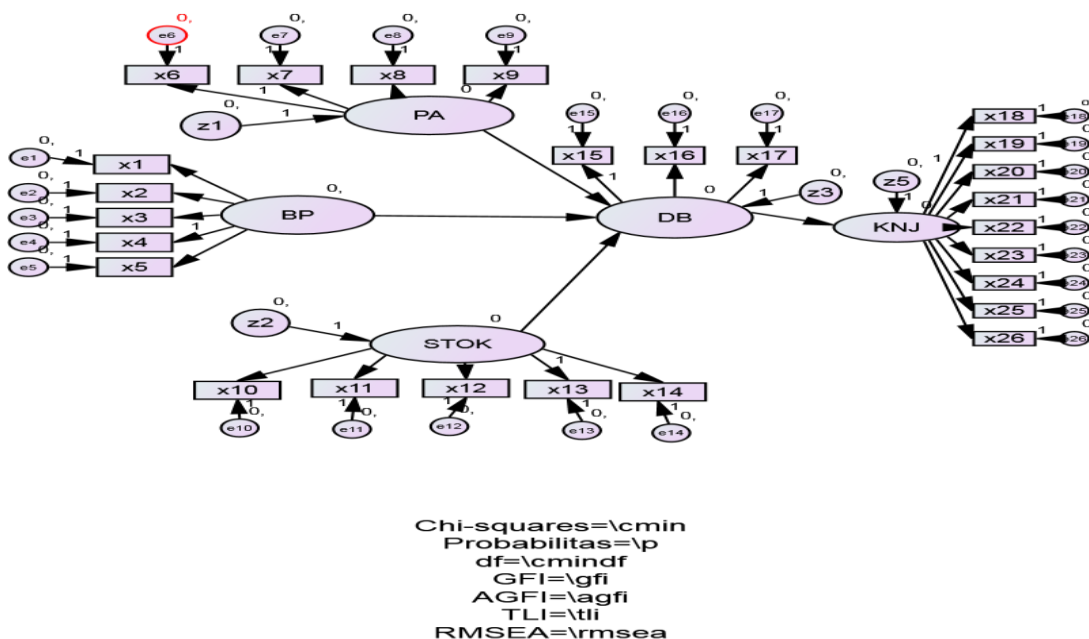
According to Hair (1995) the quality of the data was evaluated through the test of reliability and validity. The tests were to identify the consistency and accuracy of the data collected. There were two procedures performed reliability and validity test, namely: internal consistency test of respondents' answers on research instruments and test the validity of constructs by correlating between the score of each item and its total score. Description of the two data quality tests were as follows:

1. Internal consistency test (reliability) was determined by coefficient of cronbach alpha. The construct was said to be reliable if it gives a cronbach alpha value above 0.60 (Hair, 1995).

3.5. Hypotesis Test

Hypothesis test using Multivariate Structural Equation Model (SEM) technique. SEM consists of measurement models and structural models. A structural model for testing the relationship between exogenous and endogenous constructs. While the measurement model to test the relationship between indicators with the constructs / variables latent Ballen (1989) in Imam Ghozali (2005). SEM in this study was analyzed using AMOS software.

Figure 3. Structural equation: The complete model



4. Results and Discussion

4.1 Respondents General Characteristics

Questionnaires were distributed directly to the respondents. The questionnaire has been left and then taken back in accordance with the promise agreed with the respondent. Questionnaires that have been distributed 200 questionnaires and returned 170 questionnaires, rate response rate of 85%. 3 questionnaires could not be included in the analysis because it was not complete, therefore the amount of data

processed was as much as 167 questionnaires. Complete data were presented in Table 1 below:

Table 1. *Details of questionnaire distribution*

| Information | Number of Questionnaires |
|--|---------------------------------|
| - Distributed questionnaires | 200 questionnaires |
| - Questionnaire received (back) | 170 questionnaires |
| - The questionnaire did not return | 30 questionnaires |
| - Questionnaires are missing (incomplete filling) so it can not be processed | 3 questionnaires |
| - Complete questionnaire | 167 questionnaires |
| - Response rate | $(170/200) * 100\% = 85,0\%$ |
| - Useable return rate | $(167/200) * 100\% = 83,5\%$ |

Source: Data processed, 2017

4.1.1. Respondents' Overview

Table 2. *Respondents' profile*

| Information | Number of people | Percentage (%) |
|--------------------|-------------------------|-----------------------|
| Gender | | |
| Man | 75 | 44,9% |
| Woman | 72 | 43,1% |
| Education | | |
| D3 | 45 | 26,9% |
| S1 | 108 | 64,6% |
| S2 | 12 | 7,1% |
| S3 | 2 | 1,1% |
| Tenure | | |
| Below 3 years | 58 | 34,7% |
| Above 3 years | 109 | 65,3% |

Source: Data processed, 2017

4.2 Data Quality Test

The data quality test includes reliability and validity test. The reliability test has used the cronbach alpha test in SPSS. The construct has been considered to be reliable if it gives a cronbach alpha value > 0.60 (Nunnaly, 1967 in Imam Ghozali, 2005). The following is a recapitulation of reliability test results and validity that has been presented in Table 3.

Table 3. Validity Test

| No | Variable | Correlations | Significance | Description |
|----|----------------------------------|------------------|--------------|-------------|
| 1 | <i>Participatory budget</i> | 0.785***-0.820** | 0.01 | Valid |
| 2 | Budget control | 0.732***-0.794** | 0.01 | Valid |
| 3 | Organizational structure of work | 0.751***-0.781** | 0.01 | Valid |
| 4 | Dysfunctional behavior | 0.770***-0.822** | 0.01 | Valid |
| 5. | Employee performance | 0.459***-0.785** | 0.01 | Valid |

Source: Primary data processed, 2017

Table 4. Reliability Test

| No | Variable | Cronbach Alpha | Description |
|----|----------------------------------|----------------|-------------|
| 1 | <i>Participatory budget</i> | 0.855 | Reliable |
| 2 | Budget control | 0.803 | Reliable |
| 3 | Organizational structure of work | 0.840 | Reliable |
| 4 | Dysfunctional behavior | 0.729 | Reliable |
| 5 | Employee performance | 0.887 | Reliable |

Source: Primary data processed, 2017

4.3 Hypotesis Test

The next stage was Confirmatory for the completed model. The following test results hypothesis through analysis of full structural equation model as follows:

Figure 4. Analisis full model structural equation

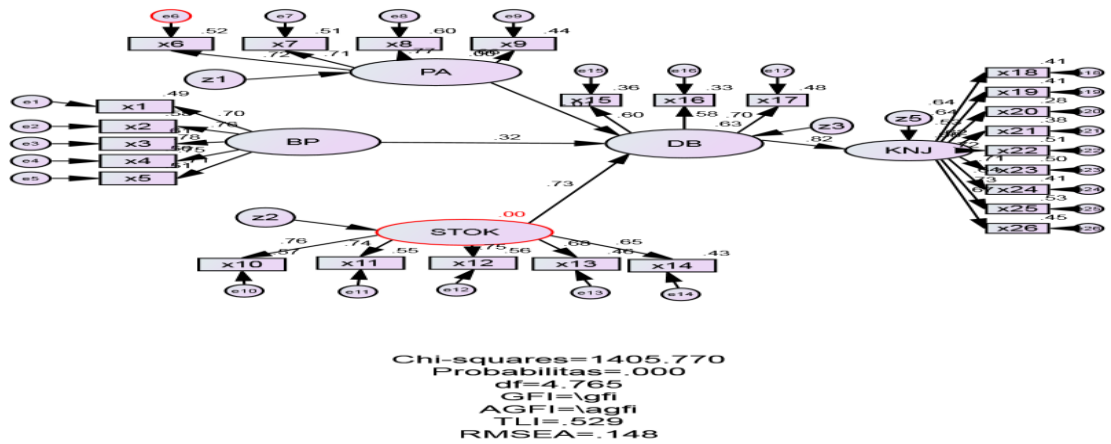


Table 5. Regression Weights: (Group number 1 - Default model)

| | | | Estimate | S.E. | C.R. | P | Label |
|-----|------|------|----------|------|-------|------|--------|
| DB | <--- | PA | -.011 | .138 | -.081 | .935 | par_12 |
| DB | <--- | STOK | .563 | .117 | 4.796 | *** | par_13 |
| DB | <--- | BP | .225 | .097 | 2.317 | .021 | par_24 |
| KNJ | <--- | DB | .803 | .124 | 6.502 | *** | par_25 |
| x4 | <--- | BP | 1.000 | | | | |
| x3 | <--- | BP | .846 | .099 | 8.522 | *** | par_1 |
| x2 | <--- | BP | .949 | .114 | 8.318 | *** | par_2 |
| x1 | <--- | BP | .709 | .087 | 8.134 | *** | par_3 |
| x6 | <--- | PA | 1.000 | | | | |
| x7 | <--- | PA | 1.155 | .145 | 7.978 | *** | par_4 |
| x8 | <--- | PA | 1.371 | .179 | 7.678 | *** | par_5 |
| x9 | <--- | PA | 1.204 | .169 | 7.128 | *** | par_6 |
| x13 | <--- | STOK | 1.000 | | | | |
| x12 | <--- | STOK | 1.096 | .135 | 8.094 | *** | par_7 |
| x11 | <--- | STOK | 1.017 | .136 | 7.469 | *** | par_8 |
| x10 | <--- | STOK | 1.064 | .141 | 7.538 | *** | par_9 |
| x15 | <--- | DB | 1.000 | | | | |
| x16 | <--- | DB | .858 | .128 | 6.713 | *** | par_10 |
| x17 | <--- | DB | 1.219 | .160 | 7.614 | *** | par_11 |
| x5 | <--- | BP | .887 | .097 | 9.111 | *** | par_14 |
| x14 | <--- | STOK | .953 | .124 | 7.676 | *** | par_15 |
| x18 | <--- | KNJ | 1.000 | | | | |
| x19 | <--- | KNJ | .929 | .116 | 8.009 | *** | par_16 |
| x20 | <--- | KNJ | .777 | .117 | 6.632 | *** | par_17 |

| | | | Estimate | S.E. | C.R. | P | Label |
|-----|------|-----|----------|------|-------|-----|--------|
| x21 | <--- | KNJ | 1.033 | .139 | 7.454 | *** | par_18 |
| x22 | <--- | KNJ | 1.049 | .127 | 8.247 | *** | par_19 |
| x23 | <--- | KNJ | 1.137 | .140 | 8.115 | *** | par_20 |
| x24 | <--- | KNJ | .981 | .129 | 7.594 | *** | par_21 |
| x25 | <--- | KNJ | 1.157 | .137 | 8.425 | *** | par_22 |
| x26 | <--- | KNJ | .958 | .123 | 7.801 | *** | par_23 |

Hypothesis 1

Hypothesis (H1) Budget Control Affects Dysfunctional Behavior. The test result on the parameter shows that there was a positive influence of 0.097, with the critical ratio value (CR) of 2,137 and the value of p-value 0.021 CR value has been well above the critical value ± 1.96 with significance level 0 (meaning significant) that p Below a significant value of 0.05. Thus the first hypothesis was accepted.

The results of this study have supported Siegel and Marconi (1989). Based on the results of research Siegel and Marconi (1989) has obtained fact budget participation allows the occurrence of dysfunctional behavior. Dysfunctional behavior was behavior that is not in accordance with applicable rules. The existence of budgetary participation allows government officials the opportunity to contribute in budgeting, the situation leads to climate vulnerable to manipulation, data manipulation, funds, figures, and other manipulations.

Hypothesis 2

Hypothesis 2 states Budget Control Affects Dysfunctional Behavior. In result of data processing have showed value of S.E 0,138 with critical ratio value (CR) equal to -0.081 and value p-value 0.935. The value of CR has been well below the critical value ± 1.96 (not significant) that p has been above the significant value of 0.05. Thus the second hypothesis is unacceptable.

The results of this research did not support previous research by Van Der Stede (2000) who have stated that the budget control style and short-run managerial orientation are related to budget tendencies that can lead to deviant behavior. The difference in research was due to the phenomenon in government institutions. Budget control did not directly impact on employee behavior cooperative obedience budget usage, government apparatus tend to ignore and apatis controlling budget which have been applied so that budget control did not have big impact on work environment of government employees.

Hypothesis 3

The third hypothesis stated that the Working Organization Structure (Standard Operating Procedure / SOTK) has an effect on Behavior. In result of data processing shows value of SE 0.117 with value of critical ratio (CR) equal to 7,313 and value of p-value 0. CR value was above critical value $\pm 1,96$ with significance level 0,

(meaning significant) that p was under Significant value 0.05. Thus the third hypothesis was accepted

The findings of this hypothesis support the results of research by Soobaroyen (2006), and Jaworski and Young (1992), Wiyantoro (2012) which show that SOTK has an impact on managerial dysfunctional behavior. The results of this study also indicate that the SOTK applied to the government in the city of Bandar Lampung has been applied well. All sorts of rules, working procedures and policies were running well so dysfunctional behavior can be avoided.

Hypothesis 4

The Fourth Hypothesis suggests Dysfunctional behavior has an effect on performance. In result of data processing shows value of SE 0.124 with critical value (CR) value equal to 6,502 and value of p -value 0. The value of CR was above critical value $\pm 1,96$ with significance level of 0.027 (meaning significant) that p was below value Significant 0.05. Thus the fourth hypothesis was accepted.

This was in accordance with research done by Soobaroyen (2004) and Wiyantoro (2006), Primasari (2013) which proves that dysfunctional behavior directly affects performance.

5. Closing

5.1. Conclusion

This study focuses on the importance of attention to budgetary participation, budgetary control, organizational structure of work against dysfunctional behavior, and the effect of dysfunctional behavior on employee performance. The results of research have supported the budget participation, organizational structure of work affect the dysfunctional behavior of government employees in the city of Bandar Lampung. This study also has supported behavioral variables affect on employee performance. This study has provided an indication of the importance of budget participation implementing management functions and assessing one's achievement.

5.2 Limitations of the Study

Evaluation of the results of this study should consider some of the limitations that may affect the results of research, among others:

The reliability of the validity and reliability of the instruments used in this study has not been well tested, as there were several indicators that are eliminated (validation) despite pilot study. Researchers suspect the possibility of other factors was less favorable translations, especially language settings in accordance with the condition of respondents in Indonesia. The use of perception instruments would cause problems if the perception was different from the actual situation. The use of self-rating on employee performance measurement could cause the tendency of

respondents to measure their performance higher than actual, so performance appraisal tends to be higher.

References:

- Birnberg, J.G., & Snodgrass, C. 1988. Culture and control: a field study. *Accounting, Organizations and Society*, 13(5), 447-464.
- Birnberg, J.G., Turopolec, L., & Young, S.M. 1983. The organizational context of accounting. *Accounting, Organizations and Society*, 8(2-3), 111-129.
- Brownell, K.D., Marlatt, G.A., Lichtenstein, E., & Wilson, G.T. 1986. Understanding and preventing relapse. *American Psychologist*, 41(7), 765-776.
- Collins, F. 1978. The interaction of budget characteristics and personality variables with budgetary response attitudes. *Accounting Review*, 324-335.
- Fisher, J. 1995. Contingency-based research on management control systems: categorization by level of complexity. *Journal of Accounting Literature*, 14, 24.
- Glavina, S. 2015. Influence of Globalization on the Regional Capital Markets and Consequences; Evidence from Warsaw Stock Exchange. *European Research Studies Journal*, 18(2), 117-134.
- Govindarajan, V. 1986. Impact of participation in the budgetary process on managerial attitudes and performance: Universalistic and contingency perspectives. *Decision Sciences*, 17(4), 496-516.
- Hair, Jr., J.F., Anderson, R.E., Tatham, R.L., & William, C. 1995. *Multivariate data analysis with readings*. New Jersey: Prentice Hall.
- Hapsari, N., & Prastiwi, A. 2011. Pengaruh Partisipasi Penyusunan Anggaran terhadap Kinerja Manajerial Dengan Komitmen Organisasi dan Locus Of Control Sebagai Variabel Moderating (Studi Kasus Pada PT Adhi Karya (Persero) Tbk. Divisi Konstruksi I). Universitas Diponegoro.
- Harrison, G.L. 1992. The cross-cultural generalizability of the relation between participation, budget emphasis and job related attitudes. *Accounting, Organizations and Society*, 17(1), 1-15.
- Hopwood, A.G. 1972. An empirical study of the role of accounting data in performance evaluation. *Journal of Accounting Research*, 156-182.
- Imam, G. 2005. *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Indriantoro, N., & Supomo, B. 1999. *Metodologi penelitian bisnis untuk akuntansi dan manajemen*. BPF.
- Ivanova, A.E., Mackaev, M.M., Platonova, K.T., Elagina, V.N. 2017. Theoretical Basis for Composition of Economic Strategy for Industry Development. *European Research Studies Journal*, 20(1), 246-256.
- Jaworski, B.J., & Young, S.M. 1992. Dysfunctional behavior and management control: An empirical study of marketing managers. *Accounting, Organizations and Society*, 17(1), 17-35.
- Kormishkin, D.E., Sausheva, S.O., Gorin, A.V and Zemskova, S.E. 2016. Innovation and Investment Safety as the Condition for Neo-Industrial Development. *European Research Studies Journal*, 19(3) Part A, 94-109.
- Lukka, K. 1988. Budgetary biasing in organizations: theoretical framework and empirical evidence. *Accounting, Organizations and Society*, 13(3), 281-301.
- Merchant, K.A. 1985. Organizational controls and discretionary program decision making: A field study. *Accounting, Organizations and Society*, 10(1), 67-85.

- Nechaev, A., Antipina, O. 2016. Analysis of the Impact of Taxation of Business Entities on the Innovative Development of the Country. *European Research Studies Journal*, 19(1), 71-83.
- Novrika, F. 2010. Desentralisasi dan Gaya Kepemimpinan sebagai Variabel Moderating Dalam Hubungan antara Partisipasi Penyusunan Anggaran dan Kinerja Manajerial (Studi Kasus Pada Rumah Sakit di Wilayah Surakarta). Universitas Muhammadiyah Surakarta.
- Onsi, M. 1973. Factor analysis of behavioral variables affecting budgetary slack. *The Accounting Review*, 48(3), 535-548.
- Otley, D.T. 1980. The contingency theory of management accounting: achievement and prognosis. *Accounting, Organizations and Society*, 5(4), 413-428.
- Primasari, D., & Mutmainah, I. 2011. Pengaruh Informasi Akuntansi Terhadap Kinerja Manajerial Dengan Tiga Variabel Moderating (Studi Empiris Pada BPR di Kabupaten Bogor). *Jurnal Reviu Akuntansi Dan Keuangan*, 1(2).
- Schiff, M., & Lewin, A.Y. 1970. The impact of people on budgets. *The Accounting Review*, 45(2), 259-268.
- Siegel, G., & Ramanauskas-Marconi, H. 1989. *Behavioral accounting*. South-Western Publishing Company.
- Sudjono, S., Primasari, D., & Sriwulandari, R.A. 2014. Efektivitas Sistem Informasi Keuangan Daerah Terhadap Kinerja Pegawai: Dysfunctional Behavior Sebagai Variabel Moderating (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kabupaten Banyumas). *Jurnal Manajemen Bisnis*, 5(2), 158-173.
- Sujana, I.K. 2010. Pengaruh Partisipasi Penganggaran, Penekanan Anggaran, Komitmen Organisasi, Asimetri Informasi, dan Ketidakpastian Lingkungan terhadap Budgetary Slack pada Hotel-Hotel Berbintang di Kota Denpasar. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 5(2).
- Suryanto, T., Ridwansyah, R. 2016. The Shariah financial accounting standards: How they prevent fraud in Islamic Banking. *European Research Studies Journal*, 19(4), 140-157.
- Suryanto, T. 2016. Dividend policy, information technology, accounting reporting to investor reaction and fraud prevention. *International Journal of Economic Perspectives*, 10(1), 138-150.
- Teerooven, S. 2006. Management Control System and Behavior: An Empirical Investigation. *Accounting Behavior*.
- 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(6), 609-622.