

THE EFFECT OF LOCUS OF CONTROL, COMPENSATION, AND ASYMMETRY INFORMATION ON BUDGETARY SLACK BEHAVIOUR

(Study at 1 – 5 Star Hotels in Yogyakarta)

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Abstrak: *Pengaruh Locus of Control, Kompensasi, dan Asimetri Informasi terhadap Perilaku Budgetary Slack (Studi pada Hotel Berbintang 1 – 5 di Yogyakarta).* Penelitian ini bertujuan untuk mengetahui : (1). Pengaruh locus of control terhadap perilaku budgetary slack, (2). Pengaruh kompensasi terhadap perilaku budgetary slack, (3) Pengaruh asimetri informasi terhadap perilaku budgetary slack, (4). Pengaruh locus of control, kompensasi, dan asimetri informasi secara simultan terhadap perilaku budgetary slack. Penelitian ini termasuk dalam jenis penelitian kuantitatif. Penelitian ini melibatkan 81 manajer dan karyawan penyusun anggaran pada hotel berbintang di Yogyakarta sebagai responden penelitian. Data penelitian ini adalah data primer yang diperoleh melalui kuisioner. Teknik pengambilan sample menggunakan metode purposive sampling. Uji hipotesis dalam penelitian ini menggunakan uji regresi linier berganda. Hasil dari penelitian ini yaitu : (1) Locus of control tidak berpengaruh terhadap perilaku budgetary slack, (2) Kompensasi berpengaruh positif terhadap perilaku budgetary slack, (3) Asimetri informasi tidak berpengaruh terhadap perilaku budgetary slack, (4) Locus of control, kompensasi, dan asimetri informasi secara simultan tidak berpengaruh terhadap perilaku budgetary slack.

Kata Kunci: *Locus of Control, Kompensasi, Asimetri Informasi, Budgetary Slack*

Abstract: *The Effect of Locus of Control, Compensation, and Asymmetry Information on Budgetary Slack Behaviour (Study at 1 – 5 Star Hotels in Yogyakarta).* This study aims to determine: (1) The effect of locus of control on budgetary slack behaviour, (2) The effect of compensation on on budgetary slack behaviour, (3) The effect of asymmetry information on on budgetary slack behaviour, (4) The effect of locus of control, compensation and, asymmetry information simultaneously on budgetary slack behavior. This research is quantitative research. This study involved 81 managers and employees of budget compilers at 1 – 5 star hotels in Yogyakarta as research respondents. The data of this study are primary data obtained through questionnaires. The sampling technique uses a purposive sampling method. Hypothesis testing in this study uses multiple linear regression test. The results of this study indicate that: (1) Locus of control does not affect on budgetary slack behaviour, (2) compensation has a positive effect on on budgetary slack behaviour, (3) Asymmetry information does not affect on on budgetary slack behaviour, (4) Locus of control, compensation and, asymmetry information simultaneously does not affect on budgetary slack behaviour.

Keywords: Locus of Control, Compensation, Asymmetry Information, Budgetary Slack

INTRODUCTION

Every company or organization in both the public and private sectors needs to carry out planning activities so that company performance can run in a directed and maximized manner to achieve its goals. One of them is in the form of budget preparation. The budget is a quantitative plan in the monetary and non-monetary form, which is used as a guide for company goals and strategies in operational units (Hansen & Mowen, 2004).

Hotel is an accommodation that is commercially managed by using the entire building for the provision of lodging services, food and beverage services, and other services provided to the public (Monalisa, 2010). The increasing number of star hotel in Yogyakarta establishments creates fierce competition between star hotels.

For example, the competition that occurs is regarding hotel rates for various types of rooms and also other facilities such as meeting rooms. In order to survive to face this competition, the hotel needs to make careful calculations regarding the number of rates on the hotel market, then also calculate the costs incurred for the hotel room. Besides, each hotel must also improve the available facilities so that they are not less competitive with the facilities provided by

other hotels. In general, consumers will choose hotels with adequate facilities, good and satisfying service, and affordable rates. To achieve these three things, hotels need good and careful planning so that all operational activities and hotel management activities can function optimally. One of the tools for planning to run well is to use a budget.

Budgets can lead to positive and negative behavior (Ratna, 2015). The negative behaviour that arises is that superiors often assess the performance of managers and employees based solely on the achievement of a predetermined budget. Managers or employees tend to create budget gaps or budgetary slack to achieve these targets.

According to Anthony and Govindarajan (2005), budgetary slack is the difference in the amount submitted by subordinates with the best estimate that an organization can achieve. Managers in running the company must manage the company as mandated by the principle, namely increasing prosperity through increasing company value. In return, the agent will get a salary, bonus or other compensation (Company et al., 1976).

Budgetary slack is usually done by estimating lower income. Managers can get a higher income than the predetermined target. Budgetary slack can also be done by

estimating higher costs than it should be. The costs or burdens incurred by a department to meet their needs are not as much as the nominal they have budgeted for (Ratna, 2015).

The existence of budgetary slack can be explained by agency theory. The agency relationship is a relationship in which the company owner (principle) entrusts the management of the company by another person, namely the manager (agent) following the principle's interests by delegating some decision-making authority to the agent (Company et al., 1976).

Compensation is based on one or more performance measures of hotel managers and employees in carrying out hotel activities. Compensation is obtained if the target set by the hotel can be achieved. According to Ayuningsih (2011), bonuses or compensation are given based on profits and employee performance appraisals. In other words, the better the employee's performance or achievement, the bigger the bonus or compensation will be.). If it is related to the budget, employees must reach the budget target in order for maximum performance. With the existence of compensation, of course, it will make managers and employees try to achieve or exceed the targets that have been budgeted for to get the maximum compensation. Thus there is an indication that hotel managers and employees will commit budgetary slack to get compensation.

For example, managers and employees in each hotel department set an expense budget with a high value when, in fact, the costs incurred can be obtained at a lower rate. They do that to achieve the budget easily. Besides that, another example is the sales & marketing department that tends to set promotional targets or sales targets that are lower than their ability to make the employee can achieve it easier and even exceed the target set in order to get a bonus from the achievement of the promotion carried out.

Hotel managers and employees who manage hotel operations have more information on the financial condition and activities of hotels than hotel owners. This condition is known as a condition where there is asymmetric information or asymmetry information (Ratna, 2015). Asymmetry information can cause hotel owners to be unable to determine whether the target setting set by managers and employees is truly optimal.

Asymmetry information can be used by subordinates to hide information about actual performance. It results in a lack of motivation to improve performance results because their inability can be covered by asymmetry information (Faria & Silva, 2013). The higher the asymmetry information, the higher the opportunity for hotel managers and employees to do budgetary slack.

The condition of asymmetry information in hotels, for example, is that the target in the

ongoing sales & marketing department has almost been achieved, and then many parties have submitted bids to carry out meetings at the hotel. However, the offer was not followed up because the meeting was held for only half a day or one day. Small event submissions are not submitted to hotel owners because they have exceeded the target.

Employees tend to cover up the fact that many events can be followed up so that their performance is not optimal. In this case, the hotel owner does not know this fact. The hotel owner only knows that the employee has exceeded the target so that the employee's performance looks good. Even though the targets that can be achieved can exceed the set targets, resulting in a budgetary slack.

Individual belief factors also influence the decision to make budgetary slack, such as locus of control. According to Spector (1988), locus of control is someone's belief whether a person believes he or she can control events at work or whether control resides in others. According to Tsui and Gul (1996) in Novia, et al. (2015), someone who does not have a good locus of control will always fail to be able to carry out their duties in budgeting. Individuals who participate in budgeting with a poor locus of control tend to do budgetary slack (Yasa, 2017).

Individuals with an internal locus of control tend to do less budgetary slack for each individual with an external locus of

control. It is because individuals with an internal locus of control are more responsible for making decisions and controlling themselves. The individual realizes that if he or she makes budgetary slack in the future can cause losses to the company due to insufficient budgets so that the company's performance will decline.

As for individuals with an external locus of control, they believe that every obligation and behaviour of their performance will be better because of external factors, namely the environment. Therefore, hotel managers and employees with an external control locus of control tend to create budgetary slack due to the enormous pressures of hotel environmental factors such as the obligation to achieve budgeted targets.

Lunadewi and Erawati's (2016) research result show that reward system has a positive effect on budgetary slack at 3,4,5 star hotels in Denpasar City, which means that the greater the rewards, the greater the chance for budgetary slack to occur.

According to research by Koeswardhana and Saprudin (2019) at Patra Hotels & Resort, asymmetry information has a positive effect on budget gaps. It means that the higher the asymmetry information, the higher the level of the budget gap.

Also, Lunadewi and Erawati's (2016) research states that locus of control has a negative effect on budgetary slack, which means that the higher of the internal locus of

control, the lower the level of budgetary slack, while the higher of the external locus of control, the higher the level of the budgetary slack.

Based on the research background about the locus of control, compensation, asymmetry information, and budgetary slack, this study takes the title "The Effect of Locus of Control, Compensation and Asymmetry Information on Budgetary Slack Behaviour (Studies at 1 - 5 Star Hotels in Yogyakarta)".

LITERATURE REVIEW

Agency theory is a concept that explains the contractual relationship between principals and agents (Sinkey, 1992). The existence of budgetary slack can be explained by agency theory. Managers in running the company must manage the company as mandated by the principle, namely increasing prosperity through increasing company value. In return, the agent will get a salary, bonus or other compensation (Company et al., 1976). Agency problems occur because of the conflict of interest between the agent and the principal, in this case, the manager and superior (Company et al., 1976). Agency theory holds that individuals, in this case, subordinates, will always be selfish by maximizing their welfare (Evans III *et al.*, 2001).

Locus of control is defined as a reflection of an individual's tendency to believe that he is in control of events that occur in his life

(internal) or control over circumstances that arise from other people or the power of others (external) (Spector, 1988).

According to Tsui and Gul (1996) in Putu Novia et al. (2015), someone who does not have a good locus of control will always fail to carry out their duties in budgeting. Individuals are said to have a positive (internal) locus of control if they have a sense of self-confidence and control themselves. If they have a negative (external) locus of control, they will be easily influenced by the outside environment. Individuals who participate in budgeting with a poor locus of control tend to do budgetary slack (Yasa, 2017).

Every individual with an internal locus of control will have a high sense of responsibility because whatever the results of their work, whether good or bad, will still be responsible. Individual with an external locus of control believe that each task's success and performance behavior will be better due to environmental factors.

Individuals with an external locus of control do not think about the impacts that will arise in the future, now and only think for their benefit and consider what they do because of the environment's encouragement. These environmental pressures include high positions, compensation, the need for rewards that he wants to get from his work environment.

Lunadewi and Erawati's (2016) research states that locus of control has a negative effect on budgetary slack, which means that the higher of the internal locus of control, the lower the level of budgetary slack, while the higher of the external locus of control, the higher the level of the budgetary slack.

H1: Locus of Control has a negative effect on budgetary slack behaviour.

Compensation is a reward from the company owner (principal) to the manager (agent) in the hope that the manager can fulfill the company's goals (Ratna, 2015). Rewards are based on budget achievement targets (Lunadewi and Erawati, 2016). It will encourage subordinates to create a budget nominal that is easily achieved.

According to Enni (2011), individuals with high achievement will get large rewards, and the tendency to do budgetary slack is also increasing. Sulistyoningsih's (2018) research result show that reward system has a positive effect on budgetary slack, which means that the greater the rewards, the greater the chance for budgetary slack to occur.

H2: Compensation has a positive effect on budgetary slack behaviour

Asymmetry Information is the difference in information possessed by the agent (subordinate) and the principal (superior) so that the principal is unable to monitor the agent's actual ability or potential (Kaplan and Atkinson, 1998). Asymmetry information is one factor that causes negative behavior,

namely, budgetary slack (Suartana, 2010). It is in line with Faria & Silva (2013) 's research, which states that asymmetry information is one of the factors that contribute to the occurrence of budgetary slack.

According to Kusniawati and Lahaya (2017), the performance assessed from the level of target or budget achievement will be a motivation for subordinates to provide biased information to their superiors to facilitate budget achievement lead to budgetary slack.

According to research by Koeswardhana and Saprudin (2019) at Patra Hotels & Resort, asymmetry information has a positive effect on budget gaps. It means that the higher the asymmetry information, the higher the level of the budgetary slack.

H3: Asymmetry Information has a positive effect on budgetary slack behaviour

Many factors can affect budgetary slack. Individuals with a high external locus of control will encourage someone to tend to do budgetary slack behavior due to the work environment's influence.

The compensation applied by the company can also encourage budgetary slack behavior because managers and employees will be motivated to obtain compensation in the form of bonuses, promotions, or salary increases if they can exceed the set targets.

Meanwhile, coupled with asymmetry information, which is a situation in which

subordinates know more information from their superiors regarding their areas of responsibility, it will further encourage budgetary slack behavior because owner hotels not know the exact conditions of the company

H4: Locus of Control, Compensation, and Asymmetry Information simultanously has effect on budgetary slack behavior.

RESEARCH METHOD

1. Research Design

This research is a survey research with quantitative methods. According to Sugiyono (2015), quantitative research is a research method used to examine specific populations or samples using sampling techniques which are generally carried out randomly by collecting data using research instruments and statistical data analysis in the form of numbers to test the hypothesis. This study uses primary data sources with questionnaire.

2. Place and Time of Research

This research was conducted from 2019 to 2020, while the research data collection process collected from January to March 2020. This research was conducted at 1 - 5 star hotels in Yogyakarta.

3. Research Subjects

The population in this study are all employees who work at star hotels in Yogyakarta Province. This research use purposive sampling method. The sample criteria used in this study are hotel managers

and employees who are involved in budgeting or have performance targets. This study uses a sample of 81 hotel managers and employees who are involved in preparing the budget and performance targets in each division of the 1 – 5 star hotels.

4. Variable Operational Definition

a. Budgetary Slack Behaviour

Budgetary slack is the difference between the best performance or estimate that can be achieved and the target (Ratna, 2015). According to Dunk (1993), budgetary slack behavior variable is measured using indicators, such as productivity does not increase because standards in the budget are not precise, standards in the budget are easy to achieve, no limits for costing, budgets do not require certain things, budgets do not support efficiency, and general targets are easy to achieve.

The instrument used to measure Budgetary Slack Behaviour uses a research questionnaire developed by Dunk (1993) in the form of 6 statements using a Likert scale of 1-7.

b. Locus of Control

Locus of control is a reflection of an individual's tendency to believe that he is in control of events that occur in his life (internal) or control over events that occur from other people or the power of others (external)(Spector, 1988). Locus of Control variable measure by two indicators, namely

internal Locus of Control and external Locus of Control (Rotter,1966).

The Locus of control measurement instrument using the Work Locus of Control Scale (WLCS) developed by Spector (1988) in the form of 8 short version statements using a Likert scale 1 - 6.

c. Compensation

A compensation contract is a contract in the form of a reward from the company owner (principal) to the manager (agent) in the hope that the manager can fulfill the company's goals (Ratna, 2015).

Instruments for measuring compensation, used a research questionnaire developed by Searfoss (1976) in Chong (2016) in the form of 4 statements using a Likert scale of 1-7. Instruments with a Likert scale of 1 - 7 points consider appropriate because the level of validity and reliability is acceptable and has documented in many studies (Nouri and Parker, 1996; Chong et al., 2006; Chong and Eggleton, 2007).

d. Asymmetry Information

Asymmetry information is the difference in information possessed by the agent (subordinate) and the principal (superior) so that the principal is unable to monitor the real ability or potential of the agent (Kaplan and Atkinson, 1998).

The instrument for measuring asymmetry information uses a research questionnaire developed by Dunk (1993) in the form of 6 questions using a Likert scale of 1-7.

5. Data Collection Technique

This research uses primary data which is data that refer to information obtained first-hand by researchers relating to variables of interest for specific purposes of the study.

The data collection method used is by using a questionnaire on the subject who is the research sample.

6. Data Analyze Technique

The data analysis technique in this study used descriptive statistics test, classical assumption test (normality test, linearity test, multicollinearity test, and heterocedasticity test), and hypothesis test (multiple linear regression test).

RESULT AND DISCUSSION

1. Description of Research Results

This study used a survey method by distributing questionnaires to several 1 - to 5-star hotels in the Yogyakarta Special Region Province. Respondents of this research are hotel managers and employees who are involved in preparing the hotel budget. Researchers spread as many as 156 questionnaires with a rate of return of 81 questionnaires due to the hotel's busyness.

2. Descriptive Statistics Analysis

Descriptive statistics analysis is used to provide an overview of the data on the variables in the study.

Table 1. Descriptive Statistics Analysis Result

Variable	N	Min	Max	Mean	Std Dev
BS	81	14	39	29.27	5.43
LOC	81	8	25	16.68	3.72
COM	81	4	28	20.35	5.93
AI	81	6	42	24.51	9.34

Source : Primary Data Processed, 2020

3. Hypothesis Test Result

This research is a one-way test using multiple linear regression hypothesis testing

a. t-Test (Partial Test)

Table 2. Multiple Linier Regression Result (t-Test)

Variable	t _{count}	t _{table}	Sig.	Result
LOC	-1.400	1.663	0.083	Not Supported
COM	2.217	1.663	0.015	Accepted
AI	0.551	1.663	0.291	Not Supported

Source : Primary Data Processed, 2020

1) Hypothesis 1

From the summary of the results of the multiple linear regression analysis, it can see that the significance value is 0.083, which means more than 0.05 ($0.083 > 0.05$). Judging from the results of t-count for this regression test is -1.400 and t-table is 1.663. It can conclude that Locus of Control has no effect on Budgetary Slack Behaviour.

2) Hypothesis 2

From the summary of the results of the multiple linear regression analysis, it can see that the significance value is 0.015, which means less than 0.05 ($0.015 < 0.05$). Thus t-count 2.217 is more than

t-table 1.663 ($2.217 > 1.663$). It can conclude that Compensation has a positive effect on Budgetary Slack Behaviour.

3) Hypothesis 3

From the summary of the results of the multiple linear regression analysis, it can see that the significance value is 0.291, which means more than 0.05 ($0.583 > 0.05$). Thus t-count 0.551 is smaller than t-table 1.663 ($0.551 < 1.663$). It can conclude that Asymmetry Information has no effect on Budgetary Slack Behaviour.

b. F-Test (Stimulant Test)

The F statistical test uses to test Hypothesis 4.

Table 3. Multiple Linier Regression Result (F-Test)

F _{count}	F _{table}	Sig.	Result
2.263	2.72	0,044	Not Supported

Source : Primary Data Processed, 2020

From the summary of the results of the multiple linear regression analysis, it can see that the significance value is 0.044, which means that it is smaller than 0.05 ($0.044 < 0.05$). Thus F-count 2.263 is smaller than F-table 2.72 ($2.263 < 2.72$). It can conclude that Locus of Control, Compensation, and Information Asymmetry do not have a stimulant effect on Budgetary Slack Behaviour.

4. Discussion

a. Hypothesis 1

The first hypothesis which states that Locus of Control has a negative effect on Budgetary Slack Behaviour is not supported, this evidenced by the results of the t-test -1.400 lower than t-table 1.663, with a significance probability value of 0.083, which means more than 0.05. Thus it can conclude that Locus of Control has no effect on Budgetary Slack Behaviour.

The results of the questionnaire show that respondents tend to have an internal locus of control. However, managers and employees of budget compilers at 1-5-star hotels in Yogyakarta in carrying out budgetary slack are not influenced by the type of locus of control inherent in each of them. Budgetary slack can be carried out by both managers and employees who have an internal locus of control and an external locus of control. This is in line with Sulstyoningsih's research (2018), managers and employees who have both an internal Locus of Control and an external Locus of Control will still carry out Budgetary Slack which can be caused by other factors.

The results of this study are following research conducted by Triana, Yuliusman, and Putra (2012) and Sulstyoningsih (2018), which state that Locus of Control has no effect on Budget Slack.

b. Hypothesis 2

The second hypothesis, which states that compensation has a positive effect on Budgetary Slack behaviour, is accepted. This is evidence by the results of the t-test 2.217 higher than t-table 1.663, with a significance probability value of 0.015, which means less than 0.05. Thus it can conclude that compensation has a positive effect on Budgetary Slack behaviour. This means that the higher the compensation given, the higher the potential for budgetary slack behaviour.

The compensation applied by the company, especially the Star Hotels, will influence a person in carrying out Budgetary Slack behaviour. The compensation gives base on the achievement of tasks or targets that must achieve so that the company's goals can achieve. To achieve appropriate compensation for achieving budget targets, hotel employees will usually carry out a budgetary slack so that targets can reach more easily.

For example, hotel employees will underplay revenue targets with the assumption that the costs incurred are the same so that the target is easy to achieve even though the actual revenue that can earn can exceed the budget target. Also, it can see from the results of filling out the questionnaire that most respondents answered that budget performance is an essential factor in obtaining compensation. The dependence of the compensation given on the achievement of budget targets will

increase the potential for employees to carry out budgetary slack behaviour because employees expect more compensation.

The results of this study are following research conducted by Lunadewi and Erawati (2016), and Siwi (2015), which state that the reward system applied will have a positive effect on budgetary slack behaviour. This study is also in line with the research of Sulistyoningsih (2018), which states that giving rewards has an effect on budgetary slack.

c. Hypothesis 3

The third hypothesis which states that Information Asymmetry has a positive effect on Budgetary Slack behaviour is not supported. This evidence by the results of the t-test 0.551 lower than 1.663, with a significance probability value of 0.291, which means more than 0.05. Thus it can conclude that Information Asymmetry has no effect on Budgetary Slack Behaviour.

In the hotel industry, information asymmetry has no effect on employee behaviour in carrying out budgetary slack, because most superiors and subordinates have the same information and knowledge regarding their areas of responsibility. This is evidenced by filling out a questionnaire for information asymmetry most employees answered that the knowledge and information held by superiors and subordinates are the same.

For the hotel industry, the quality of information owned by hotel employees and supervisors is the same because hotel management has an internal independent party to assure that the reports used for decision making are accurate.. The internal independent party has the task of determining whether activity procedures are running effectively and determining the quality of information generated from various divisions.

With the information that has to obtain then, the internal party will provide all the information to superiors so that superiors and subordinates have the same quality of information. Thus, subordinates cannot take advantage of information asymmetry as a basis for carrying out budgetary slack actions.

This research is in line with Sulistyoningsih's research (2018) which states that information asymmetry has no effect on budgetary slack.

d. Hypothesis 4

The fourth hypothesis, which states that Locus of Control (X1), Compensation (X2), and Information Asymmetry (X3) has a stimulant effect on Budgetary Slack behaviour is not supported. This evidence by the results of the F-test 2.263 lower than F-table 2.72, with a significance probability value of 0.044, which means less than 0.05. Thus it can conclude that Locus of Control, Compensation, and Information Asymmetry

does not have a stimulant effect on Budgetary Slack Behaviour.

The result of the stimulant test has no effect because other factors can influence the behaviour of budgetary slack. Locus of Control has no effect on Budgetary Slack behaviour in the hotel industry because managers and employees who have both internal Locus of Control and external Locus of Control can control themselves when they face with a budget target that must achieved, so that it does not have the potential to cause Budgetary Slack behaviour.

Compensation is a reward given to employees when employees meet their performance targets. In this case, if it is stimulated associated with other independent variables, compensation does not affect the occurrence of budgetary slack behaviour. Information asymmetry has no effect on employee behaviour in carrying out budgetary slack, because most superiors and subordinates have the same information and knowledge regarding their areas of responsibility.

This study is in line with the research of Triana, Yuliusman, and Putra (2012), which states that Locus of Control has no effect on Budget Slack. This research is in line with research. Likewise, research supports Sulistyoningsih's (2018) study, which states that information asymmetry has no effect on budgetary slack.

CONCLUSION AND SUGGESTION

1. Conclusion

Based on the results of the analysis and discussion of the influence of Locus of Control, Compensation, and Asymmetry Information on Budgetary Slack Behavior at 1 – 5 star hotels in Yogyakarta, several conclusions can be drawn, namely:

- a. Locus of Control does not affect Budgetary Slack Behaviour at 1 – 5 Star Hotels in Yogyakarta
- b. Compensation has a positive effect on Budgetary Slack Behaviour at 1 – 5 Stars Hotels in Yogyakarta.
- c. Asymmetry Information does not affect Budgetary Slack Behaviour at 1 – 5 Star Hotels in Yogyakarta
- d. Locus of Control, Compensation, and Asymmetry Information do not have a stimulant effect on Budgetary Slack Behaviour at 1 – 5 Star Hotel in Yogyakarta.

2. Suggestion

There are several suggestions that researchers can convey based on the research that has been done, namely:

- a. Future research is expected to add explanatory factors which serve as independent variables that can be explain the occurrence of budgetary slack behaviour.
- b. Further research expected to increase the number of hotel samples and respondents to minimize the occurrence of bias in the study due to the lack of

respondents. Research should be carried out in a broader scope covering all star hotels scattered in the regency and city of Yogyakarta.

- c. Further research is expected researchers must immediately follow up with the parties concerned so that the questionnaires' return rate is not too long.

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