

DAFTAR PUSTAKA

- Abigail, P. Y. D. (2025, July 8). *OJK: Ada Bank yang Genjot Target RBB 2025 di Tengah Badai Ekonomi*. *Bisnis.com*.
<https://finansial.bisnis.com/read/20250708/90/1891446/ojk-ada-bank-yang-genjot-target-rbb-2025-di-tengah-badai-ekonomi>
- Agustina, L., Suharman, H., Sumantri, R., & Agoes, S. (2024). The importance of trustworthiness: A systematic literature review in budget slack. *Cogent Business & Management*, 11(1), 2354846.
<https://doi.org/10.1080/23311975.2024.2354846>
- Ahearn, K. K., Ferris, G. R., Hochwarter, W. A., Douglas, C., & Ammeter, A. P. (2004). Leader Political Skill and Team Performance. *Journal of Management*, 30(3), 309–327. <https://doi.org/10.1016/j.jm.2003.01.004>
- Al Jasimee, K. H., & Blanco-Encomienda, F. J. (2024). Decoding task uncertainty: Moderating effects on participative budgeting and budgetary slack dynamics. *Total Quality Management & Business Excellence*, 35(7–8), 739–757. <https://doi.org/10.1080/14783363.2024.2332897>
- Allport, G. W. (1937). *Personality: A psychological interpretation*. <https://psycnet.apa.org/record/1938-01964-000>
- Almasi, H., Palizdar, M. R., & Parsian, H. (2015). Budgetary participation and managerial performance: The impact of information and environmental volatility. *Management Science Letters*, 843–854.
<https://doi.org/10.5267/j.msl.2015.7.001>
- Khaerunnisa, R. (2025, July 8). *OJK sebut sejumlah bank revisi RBB karena ekonomi yang menantang*. *ANTARA News*.
<https://www.antaranews.com/berita/4952481/ojk-sebut-sejumlah-bank-revisi-rbb-karena-ekonomi-yang-menantang>
- Antonini Bortoluzzi, D., Monteiro, J. J., Lunkes, R., & Silva Da Rosa, F. (2023). EFEITOS DO MAQUIAVELISMO, COMPROMETIMENTO ORGANIZACIONAL E CONTROLE DE PESSOAL NA FOLGA ORÇAMENTÁRIA. *Journal of Globalization, Competitiveness and Governability*, 17(2). <https://doi.org/10.58416/GCG.2023.V17.N2.04>
- Armstrong, J. S., & Overton, T. S. (1977). Estimating Nonresponse Bias in Mail Surveys. *Journal of Marketing Research*, 14(3), 396.
<https://doi.org/10.2307/3150783>
- Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory* (pp. xiii, 617). Prentice-Hall, Inc.

- Bandura, A. (1991). Social cognitive theory of self-regulation. *Organizational Behavior and Human Decision Processes*, 50(2), 248–287. [https://doi.org/10.1016/0749-5978\(91\)90022-L](https://doi.org/10.1016/0749-5978(91)90022-L)
- Bandura, A. (1997). *Bandura*. FrancoAngeli.
- Bank Nagari. (2026). *Laporan dan pengumuman*. Retrieved May 19, 2026, from <https://www.banknagari.co.id/laporan?page=gZvEsGodhHe007TZtP758A%3D%3D>
- Badan Pusat Statistik Provinsi Sumatera Barat. (2026). *Pertumbuhan ekonomi Provinsi Sumatera Barat—Tabel statistik*. Retrieved May 26, 2026, from <https://sumbar.bps.go.id/id/statistics-table/2/MTc4IzI=/pertumbuhan-ekonomi--c-to-c---2025-.html>
- Bing, M. N., Davison, H. K., Minor, I., Novicevic, M. M., & Frink, D. D. (2011). The prediction of task and contextual performance by political skill: A meta-analysis and moderator test. *Journal of Vocational Behavior*, 79(2), 563–577. <https://doi.org/10.1016/j.jvb.2011.02.006>
- Blass, T. (1999). The milgram paradigm after 35 years: Some things we now know about obedience to authority¹. *Journal of Applied Social Psychology*, 29(5), 955–978. <https://doi.org/10.1111/j.1559-1816.1999.tb00134.x>
- Blickle, G., Kückelhaus, B. P., Kranefeld, I., Schütte, N., Genau, H. A., Ganssen-Ammann, D.-N., & Wihler, A. (2020). Political skill camouflages Machiavellianism: Career role performance and organizational misbehavior at short and long tenure. *Journal of Vocational Behavior*, 118, 103401. <https://doi.org/10.1016/j.jvb.2020.103401>
- Blumberg, B., Cooper, D., & Schindler, P. (2014). *EBOOK: Business research methods*. McGraw Hill. [https://www.google.com/books?hl=en&lr=&id=9sovEAAAQBAJ&oi=fnd&pg=PP1&dq=Cooper+%26+Schindler+\(2014\)&ots=2D-c10KdwJ&sig=_qqkDaloRk0wx1-XHF1b3tFm6Sw](https://www.google.com/books?hl=en&lr=&id=9sovEAAAQBAJ&oi=fnd&pg=PP1&dq=Cooper+%26+Schindler+(2014)&ots=2D-c10KdwJ&sig=_qqkDaloRk0wx1-XHF1b3tFm6Sw)
- Bolino, M. C., Kacmar, K. M., Turnley, W. H., & Gilstrap, J. B. (2008). A Multi-Level Review of Impression Management Motives and Behaviors. *Journal of Management*, 34(6), 1080–1109. <https://doi.org/10.1177/0149206308324325>
- Bougie, R., & Sekaran, U. (2019). *Research Methods For Business: A Skill Building Approach*. John Wiley & Sons.

- Br, A. D. M., Agustina, Y., & Mareta, F. (2023). Supervisor Pressure VS Peer Pressure? Which One is The Worst in Creating Slack. *Proceedings of the 6th International Conference of Economics, Business, and Entrepreneurship, ICEBE 2023, 13-14 September 2023, Bandar Lampung, Indonesia*. Proceedings of the 6th International Conference of Economics, Business, and Entrepreneurship, ICEBE 2023, 13-14 September 2023, Bandar Lampung, Indonesia. <https://doi.org/10.4108/eai.13-9-2023.2341221>
- Mirza, A. D., BR, Supriyadi, S., Adi, M. P. H., & Febrian, A. (2025). Why do not people create slack? An explanation from moral reasoning to mitigate social pressure effect. *International Journal of Ethics and Systems, ahead-of-print(ahead-of-print)*. <https://doi.org/10.1108/IJOES-03-2025-0111>.
- Braun, A. (2015). How the operational level managers influence the corporate level strategies and their collective successful implementation. *Scholedge International Journal of Business Policy & Governance* ISSN 2394-3351, 2(10), 9. <https://doi.org/10.19085/journal.sijbpg021002>
- Brehm, J. W. (1980). *A theory of psychological reactance*. (2. pr.). Academic Pr.
- Brouer, R. L., Harris, K. J., & Kacmar, K. M. (2011). The moderating effects of political skill on the perceived politics–outcome relationships. *Journal of Organizational Behavior*, 32(6), 869–885. <https://doi.org/10.1002/job.718>
- Brownell, P., & McInnes, M. (1986). Budgetary Participation, Motivation, and Managerial Performance. *The Accounting Review*, 61(4), 587–600.
- Bryer, A. R. (2014). Participation in budgeting: A critical anthropological approach. *Accounting, Organizations and Society*, 39(7), 511–530. <https://doi.org/10.1016/j.aos.2014.07.001>
- Cattell, R. B. (1943). The description of personality: Basic traits resolved into clusters. *The Journal of Abnormal and Social Psychology*, 38(4), 476–506. <https://doi.org/10.1037/h0054116>
- Chen, H., Jiang, S., & Wu, M. (2022). How important are political skills for career success? A systematic review and meta-analysis. *The International Journal of Human Resource Management*, 33(19), 3942–3968. <https://doi.org/10.1080/09585192.2021.1949626>
- Chen, Y., & Xede, J. (2023). The effect of frontline employee participation in strategic planning on managers' budget slack creation and evaluation: A lab-in-the-field experiment. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 52(4), 528–558. <https://doi.org/10.1080/02102412.2022.2109840>

- Chong, V. K., & Chong, K. M. (2002). Budget Goal Commitment and Informational Effects of Budget Participation on Performance: A Structural Equation Modeling Approach. *Behavioral Research in Accounting*, 14(1), 65–86. <https://doi.org/10.2308/bria.2002.14.1.65>
- Chong, V. K., & Eggleton, I. R. C. (2007). The impact of reliance on incentive-based compensation schemes, information asymmetry and organisational commitment on managerial performance. *Management Accounting Research*, 18(3), 312–342. <https://doi.org/10.1016/j.mar.2007.04.002>
- Chong, V. K., Wang, I. Z., Monroe, G. S., Strike, L., & Zhang, F. (Frank). (2023). The effect of non-financial performance measures, organisational politics and political skill on job performance: Evidence from China. *Accounting & Finance*, 63(2), 2557–2595. <https://doi.org/10.1111/acfi.12984>
- Chow, C. W., Cooper, J. C., & Waller, W. S. (1988). Participative Budgeting: Effects of a Truth-Inducing Pay Scheme and Information Asymmetry on Slack and Performance. *The Accounting Review*, 63(1), 111–122.
- Christie, R., & Geis, F. L. (1970). *Studies in machiavellianism*. Academic Press.
- Chyung, S. Y. Y., Roberts, K., Swanson, I., & Hankinson, A. (2017). Evidence-Based Survey Design: The Use of a Midpoint on the Likert Scale. *Performance Improvement*, 56(10), 15–23. <https://doi.org/10.1002/pfi.21727>
- Cialdini, R. B., & Goldstein, N. J. (2004). Social Influence: Compliance and Conformity. *Annual Review of Psychology*, 55(1), 591–621. <https://doi.org/10.1146/annurev.psych.55.090902.142015>
- Cohen, J. (1992). A power primer. *Psychological Bulletin*, 112(1), 155–159. <https://doi.org/10.1037/0033-2909.112.1.155>
- Cohen, J., Aiken, L. S., Cohen, P., & West, S. G. (2015). *Applied multiple regression/correlation analysis for the behavioral sciences* (Third edition). Routledge. <https://doi.org/10.4324/9780203774441>
- Cohen, J. R., Pant, L. W., & Sharp, D. J. (1998). The effect of gender and academic discipline diversity on the ethical evaluations, ethical intentions and ethical orientation of potential public accounting recruits. *Accounting Horizons*, 12(3), 250.
- Cook, C., Heath, F., & Thompson, R. L. (2000). A Meta-Analysis of Response Rates in Web- or Internet-Based Surveys. *Educational and Psychological Measurement*, 60(6), 821–836. <https://doi.org/10.1177/00131640021970934>

- Corzine, J. B., & Hozier, G. C. (2005). Exploratory study of machiavellianism and bases of social power in bankers. *Psychological Reports*, 97(2), 356–362. <https://doi.org/10.2466/pr0.97.2.356-362>
- Costa, P. T., & McCrae, R. R. (1992). Four ways five factors are basic. *Personality and Individual Differences*, 13(6), 653–665. [https://doi.org/10.1016/0191-8869\(92\)90236-I](https://doi.org/10.1016/0191-8869(92)90236-I)
- Covaleski, M. A., Evans, 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. <https://doi.org/10.2308/jmar.2003.15.1.3>
- Creswell, J. W., & Creswell, J. D. (2017). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SAGE Publications.
- Dahling, J. J., Whitaker, B. G., & Levy, P. E. (2009). The Development and Validation of a New Machiavellianism Scale. *Journal of Management*, 35(2), 219–257. <https://doi.org/10.1177/0149206308318618>
- Damrongsukniwat, P., Kunpanitchakit, D., & Durongwatana, S. (2015). The Measurements of Budgetary Slack: The Empirical Evidence of Listed Companies in Thailand. *Journal of Economics, Business and Management*, 3(2), 244–251. <https://doi.org/10.7763/JOEBM.2015.V3.188>
- Danil Mirza. Br, A., & Khoirunisa, K. R. (2021). Obedience Pressure vs. Peer Pressure: An Explanation of Muslims' Religious Role in Budgetary Slack. *Journal of Indonesian Economy and Business*, 36(2), 124–135. <https://doi.org/10.22146/jieb.v36i2.1771>
- Datar, S. M., & Rajan, M. V. (2021). *Hornsgren's cost accounting: A managerial emphasis* (Seventeenth edition, global edition). Pearson.
- 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. <https://doi.org/10.1007/s00187-018-0267-z>
- 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. <https://doi.org/10.2308/bria.2006.18.1.19>
- Dawson, J. F. (2014). Moderation in Management Research: What, Why, When, and How. *Journal of Business and Psychology*, 29(1), 1–19. <https://doi.org/10.1007/s10869-013-9308-7>

- 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. <https://doi.org/10.1016/j.mar.2015.06.002>
- Deng, D., Liu, L. Y. J., & Wen, S. (2020). The Impact of Accountability-Oriented Control Aspects of Variance Investigation on Budgetary Slack and Moderating Effect of Moral Development. *Frontiers in Psychology*, 11, 583643. <https://doi.org/10.3389/fpsyg.2020.583643>
- Department of Accounting Faculty of Economics and Business Universitas Brawijaya, Ghazi, A. F., Ludigdo, U., Department of Accounting Faculty of Economics and Business Universitas Brawijaya, Prihatiningtias, Y. W., & Department of Accounting Faculty of Economics and Business Universitas Brawijaya. (2020). DESCRIBING THE BEHAVIOR OF MANAGER IN BUDGETARY SLACK AND PRODUCTION (CASE STUDY AT BUDGETING IN A STATE-OWNED ENTERPRISE). *JURNAL APLIKASI MANAJEMEN*, 18(3), 597–607. <https://doi.org/10.21776/ub.jam.2020.018.03.20>
- Dorfuss, K. (2012). Budget slack: Some meta-analytic evidence. *Conference Economic and Behavior*, 1(04), 01–51. <http://www.managementcontrolassociation.ac.uk/wp-content/uploads/main-2016-full/mcafull-dorfuss.pdf>
- DeZoort, F. T., & Lord, A. T. (1997). A review and synthesis of pressure effects research in accounting. *Journal of Accounting Literature*, 16, 28.
- Douglas, P. C., & Wier, B. (2000). Integrating Ethical Dimensions into a Model of Budgetary Slack Creation. *Journal of Business Ethics*, 28(3), 267–277. <https://doi.org/10.1023/A:1006241902011>
- Douthit, J. D., & Stevens, D. E. (2015). The Robustness of Honesty Effects on Budget Proposals when the Superior has Rejection Authority. *The Accounting Review*, 90(2), 467–493. <https://doi.org/10.2308/accr-50937>
- Dunk, A. S. (1993). The Effect of Budget Emphasis and Information Asymmetry on the Relation between Budgetary Participation and Slack. *The Accounting Review*, 68(2), 400–410.
- Ehsan, M. N., Jamaluddin, A., Tangamani, V. A., Nordin, E., & Hussain, W. S. (2023). Budgetary Slack: Does it Hurt Organisations? *International Journal of Academic Research in Business and Social Sciences*, 13(6), Pages 1630-1641. <https://doi.org/10.6007/IJARBSS/v13-i6/17594>

- Ertas Capan, G., & Uzuncarsili, U. (2022). A Study on Developing the Organizational Obedience Scale Based on Exploratory and Confirmatory Factors Analysis. *International Journal on Social and Education Sciences*, 4(1), 52–73. <https://doi.org/10.46328/ijonses.303>
- Evans, J. R., & Mathur, A. (2005). The value of online surveys. *Internet Research*, 15(2), 195–219. <https://doi.org/10.1108/10662240510590360>
- Fan, W., & Yan, Z. (2010). Factors affecting response rates of the web survey: A systematic review. *Computers in Human Behavior*, 26(2), 132–139. <https://doi.org/10.1016/j.chb.2009.10.015>
- Ferris, G. R., Treadway, D. C., Kolodinsky, R. W., Hochwarter, W. A., Kacmar, C. J., Douglas, C., & Frink, D. D. (2005). Development and Validation of the Political Skill Inventory. *Journal of Management*, 31(1), 126–152. <https://doi.org/10.1177/0149206304271386>
- Ferris, G. R., Treadway, D. C., Perrewé, P. L., Brouer, R. L., Douglas, C., & Lux, S. (2007). Political Skill in Organizations. *Journal of Management*, 33(3), 290–320. <https://doi.org/10.1177/0149206307300813>
- Fisher, J., Frederickson, J. R., & Pfeffer, S. A. (2002). The effect of information asymmetry on negotiated budgets: An empirical investigation. *Accounting, Organizations and Society*, 27(1–2), 27–43. [https://doi.org/10.1016/S0361-3682\(01\)00046-0](https://doi.org/10.1016/S0361-3682(01)00046-0)
- Fornell, C., & Larcker, D. F. (1981). Evaluating Structural Equation Models with Unobservable Variables and Measurement Error. *Journal of Marketing Research*, 18(1), 39. <https://doi.org/10.2307/3151312>
- Fukushima, K., & Yamada, A. (2024). Does budget target setting lead managers to engage in unethical behavior for the organization? *The British Accounting Review*, 56(4), 101218. <https://doi.org/10.1016/j.bar.2023.101218>
- Garland, R. (1991). *The Mid-Point on a Rating Scale: Is it Desirable?*
- Geng, X., Fleming, A. S., & Ong, A. S. J. (2025). The Effect of the Interaction of Peer Influence and Affect on Budgetary Slack*. *Accounting Perspectives*, 24(2), 441–468. <https://doi.org/10.1111/1911-3838.12403>
- Ghosh, D. (2000). Complementary arrangements of organizational factors and outcomes of negotiated transfer price. *Accounting, Organizations and Society*, 25(7), 661–682. [https://doi.org/10.1016/S0361-3682\(99\)00060-4](https://doi.org/10.1016/S0361-3682(99)00060-4)
- Ghosh, D., & Crain, T. L. (1995). Ethical standards, attitudes toward risk, and intentional noncompliance: An experimental investigation. *Journal of Business Ethics*, 14(5), 353–365. <https://doi.org/10.1007/BF00872098>

- Hair, J., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. *Research Methods in Applied Linguistics*, 1(3), 100027. <https://doi.org/10.1016/j.rmal.2022.100027>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R: A Workbook*. Springer International Publishing. <https://doi.org/10.1007/978-3-030-80519-7>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hajdarowicz, I. (2022). Does participation empower? The example of women involved in participatory budgeting in Medellin. *Journal of Urban Affairs*, 44(1), 22–37. <https://doi.org/10.1080/07352166.2018.1431048>
- Hartmann, F. G. H., & Maas, V. S. (2010). Why Business Unit Controllers Create Budget Slack: Involvement in Management, Social Pressure, and Machiavellianism. *Behavioral Research in Accounting*, 22(2), 27–49. <https://doi.org/10.2308/bria.2010.22.2.27>
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43(1), 115–135. <https://doi.org/10.1007/s11747-014-0403-8>
- Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. In R. R. Sinkovics & P. N. Ghauri (Eds.), *Advances in International Marketing* (Vol. 20, pp. 277–319). Emerald Group Publishing Limited. [https://doi.org/10.1108/S1474-7979\(2009\)0000020014](https://doi.org/10.1108/S1474-7979(2009)0000020014)
- 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. <https://doi.org/10.2308/bria.2011.23.1.87>
- Hopwood, A. G. (1972). An Empirical Study of the Role of Accounting Data in Performance Evaluation. *Journal of Accounting Research*, 10, 156. <https://doi.org/10.2307/2489870>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

- John, O. P., Robins, R. W., & Pervin, L. A. (Eds.). (2010). *Handbook of personality: Theory and research* (Third edition, paperback edition). Guilford Press.
- Johns, R. (2010). *LIKERT ITEMS AND SCALES*.
- Jones, D. N., & Paulhus, D. L. (2014). Introducing the Short Dark Triad (SD3): A Brief Measure of Dark Personality Traits. *Assessment*, 21(1), 28–41. <https://doi.org/10.1177/1073191113514105>
- Khajavi, S., Rezaei, G., Maharluie, M. S., Taghizadeh, R., & Keshtkar, R. (2025). Nursing Managers' Participation in Hospital Budgeting and Budgetary Slack via the Mediating Effects of Organisational Factors. *Journal of Health Management*, 27(3), 374–383. <https://doi.org/10.1177/09720634251341019>
- Kimura, T. (2015). A Review of Political Skill: Current Research Trend and Directions for Future Research. *International Journal of Management Reviews*, 17(3), 312–332. <https://doi.org/10.1111/ijmr.12041>
- Kock, N. (2015). Common Method Bias in PLS-SEM: A Full Collinearity Assessment Approach. *International Journal of E-Collaboration*, 11(4), 1–10. <https://doi.org/10.4018/ijec.2015100101>
- Kolodinsky, R. W., Hochwarter, W. A., & Ferris, G. R. (2004). Nonlinearity in the relationship between political skill and work outcomes: Convergent evidence from three studies. *Journal of Vocational Behavior*, 65(2), 294–308. <https://doi.org/10.1016/j.jvb.2003.08.002>
- Kuang, X., Majerczyk, M., & Yang, D. (2023). The Behavioral Effects of Social Distance and Residual Claim Distribution on Budget Reporting in Hierarchical Organizations. *The Accounting Review*, 98(6), 283–298. <https://doi.org/10.2308/TAR-2021-0270>
- Lau, C. M., & Tan, S. L. C. (2012). Budget Targets as Performance Measures: The Mediating Role of Participation and Procedural Fairness. In M. J. Epstein & J. Y. Lee (Eds.), *Advances in Management Accounting* (pp. 151–185). Emerald Group Publishing Limited. [https://doi.org/10.1108/S1474-7871\(2012\)0000020013](https://doi.org/10.1108/S1474-7871(2012)0000020013)
- Leach-López, M. A., Stammerjohan, W. W., & McNair, F. M. (2007). Differences in the Role of Job-Relevant Information in the Budget Participation-Performance Relationship among U.S. and Mexican Managers: A Question of Culture or Communication. *Journal of Management Accounting Research*, 19(1), 105–136. <https://doi.org/10.2308/jmar.2007.19.1.105>

- Leung, S.-O. (2011). A Comparison of Psychometric Properties and Normality in 4-, 5-, 6-, and 11-Point Likert Scales. *Journal of Social Service Research*, 37(4), 412–421. <https://doi.org/10.1080/01488376.2011.580697>
- Libby, T. (1999). The influence of voice and explanation on performance in a participative budgeting setting. *Accounting, Organizations and Society*, 24(2), 125–137. [https://doi.org/10.1016/S0361-3682\(98\)00043-9](https://doi.org/10.1016/S0361-3682(98)00043-9)
- Liessem, T., Schedlinsky, I., Schwering, A., & Sommer, F. (2015). Budgetary slack under budget-based incentive schemes—The behavioral impact of social preferences, organizational justice, and moral disengagement. *Journal of Management Control*, 26(1), 81–94. <https://doi.org/10.1007/s00187-015-0206-1>
- Lord, A. T., & Todd DeZoort, F. (2001). The impact of commitment and moral reasoning on auditors' responses to social influence pressure. *Accounting, Organizations and Society*, 26(3), 215–235. [https://doi.org/10.1016/S0361-3682\(00\)00022-2](https://doi.org/10.1016/S0361-3682(00)00022-2)
- Lowe, E. A., & Shaw, R. W. (1968). AN ANALYSIS OF MANAGERIAL BIASING: EVIDENCE FROM A COMPANY'S BUDGETING PROCESS. *Journal of Management Studies*, 5(3), 304–315. <https://doi.org/10.1111/j.1467-6486.1968.tb00990.x>
- Lukka, K. (1988). Budgetary biasing in organizations: Theoretical framework and empirical evidence. *Accounting, Organizations and Society*, 13(3), 281–301. [https://doi.org/10.1016/0361-3682\(88\)90005-0](https://doi.org/10.1016/0361-3682(88)90005-0)
- Maas, V. S., & Van Rinsum, M. (2013). How Control System Design Influences Performance Misreporting. *Journal of Accounting Research*, 51(5), 1159–1186. <https://doi.org/10.1111/1475-679X.12025>
- Maiga, A. S. (2005). The Effect of Manager's Moral Equity on the Relationship Between Budget Participation and Propensity to Create Slack: A Research Note. In *Advances in Accounting Behavioral Research* (Vol. 8, pp. 139–165). Emerald (MCB UP). [https://doi.org/10.1016/S1475-1488\(04\)08006-8](https://doi.org/10.1016/S1475-1488(04)08006-8)
- Maiga, A. S., & Jacobs, F. A. (2007). The Moderating Effect of Manager's Ethical Judgment on the Relationship between Budget Participation and Budget Slack. *Advances in Accounting*, 23, 113–145. [https://doi.org/10.1016/S0882-6110\(07\)23005-6](https://doi.org/10.1016/S0882-6110(07)23005-6)
- Maulidinsyah, T., Fahlevi, H., & Syam, F. (2024). Effect of Organizational Justice on Budget Slack: The Role of Budget Emphasis as a Moderating Variable. *Formosa Journal of Applied Sciences*, 3(8), 3257–3270. <https://doi.org/10.55927/fjas.v3i8.7630>

- Merchant, K. A. (1985). Budgeting and the propensity to create budgetary slack. *Accounting, Organizations and Society*, 10(2), 201–210. [https://doi.org/10.1016/0361-3682\(85\)90016-9](https://doi.org/10.1016/0361-3682(85)90016-9)
- Merchant, K. A., & Van der Stede, W. A. (2017). *Management control systems: Performance measurement, evaluation, and incentives* (Fourth edition). Pearson.
- Milgram, S. (1963). Behavioral Study of obedience. *The Journal of Abnormal and Social Psychology*, 67(4), 371–378. <https://doi.org/10.1037/h0040525>
- Miron, A. M., & Brehm, J. W. (2006). Reactance Theory—40 Years Later. *Zeitschrift Für Sozialpsychologie*, 37(1), 9–18. <https://doi.org/10.1024/0044-3514.37.1.9>
- Mirza. Br, A. D., & MAdi, M. P. H. (2020). Truth Vs. Slack Inducing Paradox: How Does Compensation Scheme Mitigate Social Pressure on Budgetary Slack? *The Indonesian Journal of Accounting Research*, 23(02). <https://doi.org/10.33312/ijar.474>
- Misra, F. (2020). BUDGET RATCHETING IN GOVERNMENTAL BUDGETING: AN EMPIRICAL INVESTIGATION. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 73–86. <https://doi.org/10.28986/jtaken.v6i1.400>
- Munyon, T. P., Summers, J. K., Thompson, K. M., & Ferris, G. R. (2015). Political Skill and Work Outcomes: A Theoretical Extension, Meta-Analytic Investigation, and Agenda for the Future. *Personnel Psychology*, 68(1), 143–184. <https://doi.org/10.1111/peps.12066>
- Namazi, M., & Rezaei, G. (2024). Modelling the role of strategic planning, strategic management accounting information system, and psychological factors on the budgetary slack. *Accounting Forum*, 48(2), 279–306. <https://doi.org/10.1080/01559982.2022.2163040>
- Nasatto Corrêa, A. B., & Facin Lavarda, C. E. (2021). Maquiavelismo na Criação de Folga Orçamentária. *Contabilidade Gestão e Governança*, 24(2), 148–166. https://doi.org/10.51341/1984-3925_2021v24n2a1
- Nouri, H., & Parker, R. J. (1998). The relationship between budget participation and job performance: The roles of budget adequacy and organizational commitment. *Accounting, Organizations and Society*, 23(5–6), 467–483. [https://doi.org/10.1016/S0361-3682\(97\)00036-6](https://doi.org/10.1016/S0361-3682(97)00036-6)
- Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric Theory*. McGraw-Hill Companies, Incorporated.

- OJK Beber Mayoritas Bank Revisi Rencana Bisnis 2025, *Imbas Global—Market*. (2025). Retrieved December 23, 2025, from <https://www.bloombergtechnoz.com/detail-news/76767/ojk-beber-mayoritas-bank-revisi-rencana-bisnis-2025-imbasm-global>
- Onsi, M. (1973). Factor Analysis of Behavioral Variables Affecting Budgetary Slack. *The Accounting Review*, 48(3), 535–548.
- Paulhus, D. L., & Williams, K. M. (2002). The Dark Triad of personality: Narcissism, Machiavellianism, and psychopathy. *Journal of Research in Personality*, 36(6), 556–563. [https://doi.org/10.1016/S0092-6566\(02\)00505-6](https://doi.org/10.1016/S0092-6566(02)00505-6)
- Perrewé, P. L., Zellars, K. L., Rossi, A. M., Ferris, G. R., Kacmar, C. J., Liu, Y., Zinko, R., & Hochwarter, W. A. (2005). Political Skill: An Antidote in the Role Overload–Strain Relationship. *Journal of Occupational Health Psychology*, 10(3), 239–250. <https://doi.org/10.1037/1076-8998.10.3.239>
- Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003a). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>
- Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003b). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>
- Preston, C. C., & Colman, A. M. (2000). Optimal number of response categories in rating scales: Reliability, validity, discriminating power, and respondent preferences. *Acta Psychologica*, 104(1), 1–15. [https://doi.org/10.1016/S0001-6918\(99\)00050-5](https://doi.org/10.1016/S0001-6918(99)00050-5)
- Ramlall, R., & Grobbelaar, S. (2024). Deficiencies in the traditional budgeting process cause the negative behaviour of budgetary slacking. *South African Journal of Business Management*, 55(1), a4348. <https://doi.org/10.4102/SAJBM.v55i1.4348>
- Redaksi Langgam. (2025, November 20). OJK: Kinerja sektor perbankan Sumbar tetap stabil di tengah perlambatan ekonomi. <https://langgam.id/ojk-kinerja-sektor-perbankan-sumbar-tetap-stabil-di-tengah-perlambatan-ekonomi/>
- Regmi, P. R., Waithaka, E., Paudyal, A., Simkhada, P., & Van Teijlingen, E. (2017). Guide to the design and application of online questionnaire surveys. *Nepal Journal of Epidemiology*, 6(4), 640–644. <https://doi.org/10.3126/nje.v6i4.17258>

- Rohma, F. F., & Anita, N. (2024). The Effect of Prepayment Contract Frames and Feedback on Budgetary Slack: An Experimental Investigation. *Journal of Indonesian Economy and Business*, 39(1), 73–92. <https://doi.org/10.22146/jieb.v39i1.5754>
- Sakalaki, M., Richardson, C., & Thépaut, Y. (2007). Machiavellianism and Economic Opportunism. *Journal of Applied Social Psychology*, 37(6), 1181–1190. <https://doi.org/10.1111/j.1559-1816.2007.00208.x>
- Santos, V. D., Beuren, I. M., & Skrepitz, S. (2022). Influence of budgetary slack and elements of the budgetary process on perceptions of justice,. *Revista Contabilidade & Finanças*, 33(89), 200–215. <https://doi.org/10.1590/1808-057x202113780>
- Schiff, M., & Lewin, A. Y. (1970). The Impact of People on Budgets. *The Accounting Review*, 45(2), 259–268.
- Shafer, W. E., & Wang, Z. (2011). Effects of ethical context and Machiavellianism on attitudes toward earnings management in China. *Managerial Auditing Journal*, 26(5), 372–392. <https://doi.org/10.1108/02686901111129553>
- Sharma, U., & Frost, D. (2020). Social capital and the budgeting process: A study of three organisations. *Accounting Forum*, 44(4), 376–397. <https://doi.org/10.1080/01559982.2020.1777637>
- Shields, J. F., & Shields, M. D. (1998). Antecedents of participative budgeting. *Accounting, Organizations and Society*, 23(1), 49–76. [https://doi.org/10.1016/S0361-3682\(97\)00014-7](https://doi.org/10.1016/S0361-3682(97)00014-7)
- Otoritas Jasa Keuangan. (2025, May 9). *Siaran pers: Stabilitas sektor jasa keuangan terjaga di tengah meningkatnya dinamika global*. <https://ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/RDKB-April-2025.aspx>
- Stevens, D. E. (2002). The Effects of Reputation and Ethics on Budgetary Slack. *Journal of Management Accounting Research*, 14(1), 153–171. <https://doi.org/10.2308/jmar.2002.14.1.153>
- Summers, J. K., Munyon, T. P., Brouer, R. L., Pahng, P., & Ferris, G. R. (2020). Political skill in the stressor - strain relationship: A meta-analytic update and extension. *Journal of Vocational Behavior*, 118, 103372. <https://doi.org/10.1016/j.jvb.2019.103372>
- Tabachnick, B. G., & Fidell, L. S. (2019). *Using multivariate statistics* (Seventh edition). Pearson.
- Treadway, D. C., Hochwarter, W. A., Kacmar, C. J., & Ferris, G. R. (2005). Political will, political skill, and political behavior. *Journal of Organizational Behavior*, 26(3), 229–245. <https://doi.org/10.1002/job.310>

- Treadway, M. T., & Zald, D. H. (2013). Parsing Anhedonia: Translational Models of Reward-Processing Deficits in Psychopathology. *Current Directions in Psychological Science*, 22(3), 244–249. <https://doi.org/10.1177/0963721412474460>
- Tri Utami Kurniawati, E., & Hartanti, D. (2024). Analysis of bank “X” business plan: Assessment of process appropriateness and evaluation of manager motivation. *The Indonesian Accounting Review*, 14(1), 71–83. <https://doi.org/10.14414/tiar.v14i1.3845>
- 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. [https://doi.org/10.1016/S0361-3682\(99\)00058-6](https://doi.org/10.1016/S0361-3682(99)00058-6)
- Wakefield, R. L. (2008). Accounting and Machiavellianism. *Behavioral Research in Accounting*, 20(1), 115–129. <https://doi.org/10.2308/bria.2008.20.1.115>
- Webb, R. A. (2002). The impact of reputation and variance investigations on the creation of budget slack. *Accounting, Organizations and Society*, 27(4–5), 361–378. [https://doi.org/10.1016/S0361-3682\(01\)00034-4](https://doi.org/10.1016/S0361-3682(01)00034-4)
- Weijters, B., Cabooter, E., & Schillewaert, N. (2010). The effect of rating scale format on response styles: The number of response categories and response category labels. *International Journal of Research in Marketing*, 27(3), 236–247. <https://doi.org/10.1016/j.ijresmar.2010.02.004>
- Wentzel, K. (2002). The Influence of Fairness Perceptions and Goal Commitment on Managers’ Performance in a Budget Setting. *Behavioral Research in Accounting*, 14(1), 247–271. <https://doi.org/10.2308/bria.2002.14.1.247>
- Wood, R., & Bandura, A. (1989). Social Cognitive Theory of Organizational Management. *The Academy of Management Review*, 14(3), 361. <https://doi.org/10.2307/258173>
- Wright, K. B. (2005). Researching Internet-Based Populations: Advantages and Disadvantages of Online Survey Research, Online Questionnaire Authoring Software Packages, and Web Survey Services. *Journal of Computer-Mediated Communication*, 10(3), 00–00. <https://doi.org/10.1111/j.1083-6101.2005.tb00259.x>
- Young, S. M. (1985). Participative Budgeting: The Effects of Risk Aversion and Asymmetric Information on Budgetary Slack. *Journal of Accounting Research*, 23(2), 829. <https://doi.org/10.2307/2490840>